



1        legislature shall establish in law the term of the exemption and the conditions,  
2        requirements, and procedures necessary for a political subdivision to administer the  
3        exemption.

4        Section 2. Be it further resolved that the provisions of the amendment contained in  
5 this Joint Resolution shall become effective on January 1, 2027, and apply to tax years  
6 beginning on or after January 1, 2027.

7        Section 3. Be it further resolved that this proposed amendment shall be submitted  
8 to the electors of the state of Louisiana at the statewide election to be held on November 3,  
9 2026.

10       Section 4. Be it further resolved that on the official ballot to be used at the election,  
11 there shall be printed a proposition, upon which the electors of the state shall be permitted  
12 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
13 follows:

14                    Do you support an amendment to allow property tax exemptions for blighted  
15                    or derelict properties that have been rehabilitated, and to require the  
16                    legislature to enact laws providing for administration of these exemptions?  
17                    (Effective January 1, 2027) (Adds Article VII, Section 21(P))

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 214 Original

2026 Regular Session

Henry

**Abstract:** Authorizes an exemption from ad valorem property taxes for blighted or derelict property that has been rehabilitated and requires the legislature to enact laws relative to implementation and administration of the exemption.

Present constitution provides for the classification and assessment of property subject to ad valorem taxation. Provides an exclusive list of types of property that are exempt from ad valorem taxation and authorizes certain optional ad valorem tax exemptions.

Proposed constitutional amendment retains present constitution and adds an optional ad valorem tax exemption for blighted or derelict property that has been rehabilitated. Requires the legislature to enact laws defining blighted property, derelict property, and other terms as may be necessary for implementing the exemption. Further requires the legislature to establish in law the term of the exemption and the conditions, requirements, and procedures necessary for a political subdivision to administer the exemption. Effective Jan. 1, 2027, and applicable to all tax years beginning on or after Jan. 1, 2027.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 3, 2026.

(Adds Const. Art. VII, §21(P))