
DIGEST

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HB 217 Original

2026 Regular Session

Henry

Abstract: Authorizes a parish governing authority to implement a property tax exemption for blighted or derelict properties that have been rehabilitated.

Proposed law provides for implementation of an optional ad valorem tax exemption for blighted or derelict property that has been rehabilitated. Requires that the exemption, if implemented by a parish, apply to all millages imposed within the parish.

Proposed law defines "blighted property" and "derelict property" for purposes of the property tax exemption.

Proposed law allows parish governing authorities, by resolution, to elect to implement the exemption. Requires a parish governing authority electing to implement the exemption to establish all of the following:

- (1) A process by which a property owner may apply for the exemption.
- (2) Rehabilitation standards that a property must meet in order to qualify for the exemption.
- (3) Criteria for approving an application for the exemption.
- (4) Conditions for revocation of a previously approved exemption.
- (5) Any other policies or procedures necessary for administration of the exemption.

Proposed law establishes that for qualifying residential property, not more than 75% of the assessed value of the property may be exempted from ad valorem taxation for a period not to exceed 20 years.

Proposed law establishes that for qualifying unimproved land, not more than 25% of the assessed value of the property may be exempted from ad valorem taxation for a period not to exceed 10 years. Stipulates that exemptions for unimproved land shall be subject to certain conditions and restrictions provided in proposed law. Prohibits granting exemptions for more than two tracts or lots of unimproved land to any property owner.

Proposed law limits eligibility for the exemption to property owners who hold title to the property identified in the application for the exemption.

Proposed law authorizes the La. Tax Commission to promulgate administrative rules as necessary to implement proposed law.

Proposed law applies to tax years beginning on or after Jan. 1, 2027.

Effective Jan. 1, 2027, if the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as House Bill No. ____ of this 2026 R.S. is adopted at a statewide election and becomes effective.

(Adds R.S. 47:1703.2)