



1           **(P)(1) In addition to the homestead exemption authorized pursuant to**  
2           **the provisions of Section 20 of this Article, which applies to the first seven**  
3           **thousand five hundred dollars of the assessed valuation of property, a parish**  
4           **governing authority may approve an additional exemption of up to twenty-two**  
5           **thousand five hundred dollars of the assessed valuation of property receiving**  
6           **the homestead exemption within its parish.**

7           **(2) The exemption provided for in this Paragraph shall only apply in a**  
8           **parish if the additional exemption is approved by the parish governing**  
9           **authority.**

10           **(3) Notwithstanding any provision of this Constitution to the contrary,**  
11           **any decrease in the total amount of ad valorem tax collected by the taxing**  
12           **authority as a result of an ad valorem tax exemption granted pursuant to this**  
13           **Paragraph shall be absorbed by the taxing authority and shall not create any**  
14           **additional tax liability for other taxpayers in the taxing district as a result of**  
15           **any subsequent reappraisal and valuation or millage adjustment.**  
16           **Implementation of the exemption authorized in this Paragraph shall neither**  
17           **trigger nor be cause for a reappraisal of property or an adjustment of millages.**

18           Section 2. Be it further resolved that this proposed amendment shall be submitted to  
19           the electors of the state of Louisiana at the statewide election to be held on November 3,  
20           2026.

21           Section 3. Be it further resolved that on the official ballot to be used at said election  
22           there shall be printed a proposition, upon which the electors of the state shall be permitted  
23           to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
24           follows:

25           Do you support an amendment to authorize the local governing authority of  
26           a parish to provide an additional exemption on property receiving the  
27           homestead exemption within the parish?

28           (Adds Article VII, Section 21(P))

