

2025 Regular Session

HOUSE BILL NO. 271

BY REPRESENTATIVE WILLARD

TAX EXEMPTIONS/HOMESTEAD: (Constitutional Amendment) Increases the amount of the homestead exemption

## A JOINT RESOLUTION

Proposing to amend Article VII, Sections 20(A)(1) and 21(K)(1) and (O)(1) of the Constitution of Louisiana, relative to ad valorem tax; to provide for the amount of the homestead exemption; to increase the amount of the homestead exemption; to provide for implementation; to provide for an effective date; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Sections 20(A)(1) and 21(K)(1) and (O)(1) of the Constitution of Louisiana, to read as follows:

## §20. Homestead Exemption

## Section 20.(A) Homeowners.

(1) The bona fide homestead, consisting of a tract of land or two or more tracts of land even if the land is classified and assessed at use value pursuant to Article VII, Section 18(C) of this constitution, with a residence on one tract and a field with or without timber on it, pasture, or garden on the other tract or tracts, not exceeding one hundred sixty acres, buildings and appurtenances, whether rural or urban, owned and occupied by any person or persons owning the property in

indivision, shall be exempt from state, parish, and special ad valorem taxes to the extent of ~~seven~~ twelve thousand five hundred dollars of the assessed valuation. The same homestead exemption shall also fully apply to the primary residence, including a mobile home, which serves as a bona fide home and which is owned and occupied by any person or persons owning the property in indivision, regardless of whether the homeowner owns the land upon which the home or mobile home is sited; however, this homestead exemption shall not apply to the land upon which such primary residence is sited if the homeowner does not own the land.

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§21. Other Property Exemptions

Section 21. In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation:

\* \* \*

(K)(1)(a) In addition to the homestead exemption authorized pursuant to the provisions of Section 20 of this Article, which applies to the first ~~seven~~ twelve thousand five hundred dollars of the assessed valuation of property, the next two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of ~~ten~~ fifteen thousand dollars, ad valorem property taxes shall apply to the assessment in excess of ~~ten~~ fifteen thousand dollars.

(b) In addition to the homestead exemption authorized pursuant to the provisions of Section 20 of this Article, which applies to the first ~~seven~~ twelve thousand five hundred dollars of the assessed valuation of property, the next four thousand five hundred dollars of the assessed valuation of property owned and occupied by a veteran with a service-connected disability rating of seventy percent or more but less than one hundred percent by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of seventy percent or more but less than one hundred percent by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of ~~twelve~~ seventeen thousand dollars, ad valorem property taxes shall apply to the assessment in excess of ~~twelve~~ seventeen thousand dollars.

(c) In addition to the homestead exemption authorized pursuant to the provisions of Section 20 of this Article, which applies to the first ~~seven~~ twelve thousand five hundred dollars of the assessed valuation of property, the remaining assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran.

\* \* \*

(O)(1) In addition to the homestead exemption authorized pursuant to the provisions of Section 20 of this Article, which applies to the first ~~seven~~ twelve thousand five hundred dollars of the assessed valuation of property, a parish governing authority may approve an ad valorem tax exemption of up to two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder.

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Section 2. Be it further resolved that, if approved by the voters, this proposed amendment shall become effective on January 1, 2027, and shall be applicable to property taxes beginning in tax year 2027.

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

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

Do you support an amendment to increase the amount of the homestead exemption to twelve thousand five hundred dollars of the assessed value of the property? (Effective January 1, 2027) (Amends Article VII, Sections 20(A)(1) and 21(K)(1) and (O)(1))

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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 271 Original

2025 Regular Session

Willard

**Abstract:** Increases the amount of the homestead exemption from \$7,500 to \$12,500 of the assessed value of a bona fide homestead.

Present constitution exempts from certain property taxes the first \$7,500 of assessed valuation (\$75,000 of fair market value) of a homestead.

Proposed constitutional amendment changes provisions of present constitution with respect to the amount of the homestead exemption by increasing the value of the exemption from \$7,500 to \$12,500 of assessed value (\$125,000 of fair market value).

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

Effective January 1, 2027, and shall be applicable to property taxes for tax year 2027.

(Amends Const. Art. VII, §20(A)(1) and 21(K)(1) and (O)(1))