



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **SB 89** SLS 26RS 15
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 10, 2026 12:07 PM	Author: MILLER, G.
Dept./Agy.: St. Charles Parish Assessor	Analyst: Taylor Potter
Subject: Property Taxes/Homestead	

TAX/AD VALOREM EG -\$13,117 LF EX See Note Page 1 of 1
 Requires the assessor in St. Charles Parish to provide property owners with a form for permanent registration of the homestead exemption.

Purpose of Bill: Current law requires certain parish tax assessors to provide a form to property owners for permanent registration of the benefits of homestead exemption provided for in R.S. 47:1703.1. This bill adds the St. Charles Parish Assessor to the list of parish tax assessors who must provide this form to property owners.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	(\$13,117)	(\$13,117)	(\$13,117)	(\$13,117)	(\$13,117)	(\$65,585)
Annual Total	(\$13,117)	(\$13,117)	(\$13,117)	(\$13,117)	(\$13,117)	(\$65,585)

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

This bill may decrease local fund expenditures for the St. Charles Parish Assessor’s office by approximately \$13,117 annually.

An official with the St. Charles Parish Assessor’s office indicated that revising the existing form to comply with the provisions of the bill will incur no additional cost.

In addition, this official indicated that the bill may decrease the office’s annual expenditures related to Homestead Exemption registration by approximately \$13,117 (based on a reduction in printing and postage costs). This reduction will occur because the Assessor will no longer have to send out registration forms on a yearly basis as they have done in the past.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this bill.

An official with the St. Charles Parish Assessor’s office indicated that this bill would not have an impact on the revenues of the Assessor’s office or other parish taxing authorities.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Michael G. Battle
 Manager, Advisory Services