

---

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

---

SB 57 Engrossed	DIGEST 2025 Regular Session	Fesi
-----------------	--------------------------------	------

Present constitution authorizes the imposition of ad valorem property taxes by local governing authorities. Further provides that certain property is exempt from ad valorem taxation, including the homestead exemption, which applies to the first \$7,500 of the assessed valuation of the property.

Proposed constitutional amendment retains present constitution.

Present constitution provides that the assessment of residential property receiving the homestead exemption which is owned and occupied by certain enumerated persons shall not be increased above the total assessment of that property for the first year that the owner qualifies for and receives the special assessment level, provided that such person or persons remain qualified for and receive the special assessment level.

Present constitution provides that the special assessment level applies to:

- (1) People who are 65 or older.
- (2) People who have a service-connected disability rating of 50% or more by the U.S. Dept. of Veterans Affairs.
- (3) Members of the armed forces of the U.S. or the La. National Guard who owned and last occupied the property who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding 90 days.
- (4) Any person or persons permanently totally disabled as determined by a final non-appealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.

Proposed constitutional amendment retains present constitution.

Present constitution prohibits a person from receiving the special assessment if the person's adjusted gross income, as reported in the federal tax return for the year prior to the application, exceeds \$100,000 and is adjusted each tax year based on the Consumer Price Index.

Proposed constitutional amendment retains present constitution but removes the income limitation for persons 65 or older that qualify for the special assessment level for residential property receiving the homestead exemption.

Proposed constitutional amendment is applicable to taxable years beginning on or after January 1, 2027.

Proposed constitutional amendment is effective January 1, 2027.

Specifies submission of the amendment to the voters at the statewide election to be held on November 3, 2026.

(Amends Const. Art. VII, Sec. 18(G)(1)(a)(ii))

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Changes effective date from January 1, 2026 to January 1, 2027.
2. Changes election date from November 15, 2025 to November 3, 2026.