

1 disabled by the United States Department of Veterans Affairs shall be exempt from
2 ad valorem taxation. The surviving spouse of a deceased veteran with a
3 service-connected disability rating of one hundred percent unemployability or totally
4 disabled by the United States Department of Veterans Affairs shall be eligible for
5 this exemption if the surviving spouse occupies and remains the owner of the
6 property, whether or not the exemption was in effect on the property prior to the
7 death of the veteran.

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9 (O)(1) In addition to the homestead exemption authorized pursuant to the
10 provisions of Section 20 of this Article, which applies to the first seven thousand five
11 hundred dollars of the assessed valuation of property **or which applies to the**
12 **homestead exemption as increased by the parish governing authority pursuant**
13 **to Section 20(A)(1)(b) of this Article**, a parish governing authority may approve an
14 ad valorem tax exemption of up to two thousand five hundred dollars of the assessed
15 valuation of property receiving the homestead exemption that is owned and occupied
16 by a qualified first responder.

17 * * *"