

## **HOMESTEAD EXEMPTION: ONCE GAINED, PERMANENTLY APPLIED**

As of January 1, 2012, the Homestead Exemption you receive on the property where you reside in Orleans Parish is permanent, as long as you continue to own the property and declare it as your domicile. Once you successfully apply for the Homestead Exemption, you no longer need to reapply on an annual basis.

### **ONE HOME, ONE HOMESTEAD EXEMPTION**

A person can have only one domicile; as of August, 2016, it is now a punishable crime according to state law to claim more than one homestead exemption. Every homeowner in Orleans Parish is able to claim an exemption from property taxes for the first \$75,000 of value of their "domicile" or the home they occupy as their primary residence, guaranteed by the State Constitution. As of March 15, 2014, the Homestead Exemption is increased to the first \$150,000 of a home's value for those declared 100 percent disabled by the U.S. Department of Veterans Affairs. This exemption was applied in the 2015 Assessment Year; it is not retroactive.

### **OTHER EXEMPTIONS: AGE, DISABILITY, VETERANS**

Homeowners who are 65 years of age or older, have a permanent disability, or are the documented surviving spouse of a member of the Armed Forces or Louisiana National Guard killed in action, missing in action, or a prisoner of war may qualify for a Special Assessment Level (SAL) if they meet certain conditions. The SAL places a "freeze" on the property's assessed value, even though the appraised value may continue to fluctuate with the market.

### **HOW TO FILE FOR A HOMESTEAD EXEMPTION**

To claim a Homestead Exemption, a person must appear in person at the Assessor's Office and present the following:

1. Proof of ownership (Act of Sale or Warranty Deed);
2. A valid Louisiana Driver's License or Louisiana State I.D. (address must correspond to property's address on application);
3. A current unpaid Entergy bill for the property, with service location and mailing address being the same, showing standard residential usage; OR
4. A landline telephone bill or cable bill (Direct, Dish or Cox).

The office does not accept Sewerage & Water Board bills as proof of residency.

### **HOW TO FILE FOR 100 PERCENT DISABLED VETERANS EXEMPTION**

To claim a Homestead Exemption for a 100 percent Disabled Veteran, the following must be presented:

1. Proof of ownership (Act of Sale or Warranty Deed);
2. Proof owner qualified for the current year's Homestead Exemption;
3. A valid Louisiana Driver's License or Louisiana State I.D. (address must correspond to property's address on application);
4. A current unpaid Entergy bill for the property, with service location and mailing address being the same, showing standard residential usage;
5. A letter from the Veterans Administration (VA) which states the veteran owner is 100 percent disabled.

### **HOW TO QUALIFY FOR AN AGE FREEZE**

To qualify for an age-freeze, the homeowner must be at least 65 by August 1st in the year preceding the year the freeze goes into effect and meet certain income restrictions. The maximum qualifying income changes annually; please call 504.658-1300 to verify the current maximum. Once successfully gained, this SAL is permanent and you do not need to reapply for it on an annual basis. Age-related abatements or "freezes" must be documented by:

1. A valid Louisiana Driver's License or Louisiana State I.D. (address must correspond to property's address on application);
2. Proof of annual income: 1040 adjusted gross income of prior year's income tax return.

### **HOW TO QUALIFY FOR A DISABILITY FREEZE**

Disability SAL must be reapplied for annually. The Orleans Parish Assessor is asking the Louisiana Legislature to make this exemption permanent, but this approval has not been granted as of Summer, 2014. This special assessment is not to be confused with the 100 percent Veterans Disability. Disability-related abatements or "freezes" must be documented by:

1. A valid Louisiana Driver's License or Louisiana State I.D. (address must correspond to property's address on application);
2. A letter from a federal or state agency confirming the total disability; OR
3. A service-connected disability of 50 percent or more with a Veterans Administration (VA) letter of determination or notice of award; and
4. Proof of annual income: 1040 adjusted gross income of prior year's income tax return.