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LOUISIANA SPECIAL ASSESSMENT LEVEL

Eligible homeowners may file an application for Special Assessment Level if they meet the requirements set forth in the Louisiana

HOMESTEAD EXEMPTION
(HTTPS://BOSSIERPARISHAS

Constitution, Title 7, Section 18.

The assessment of residential property receiving the homestead exemption which is owned and occupied by any person or persons sixty-five years of age or older, and who meet all of the other requirements set forth will 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.

You should also inquire about the Louisiana Special Assessment Level if you are disabled, a disabled veteran or the widow of a POW/MIA.

Any person or persons shall be prohibited from receiving the special assessment if their adjusted gross income exceeds **\$100,000**, as reported on their federal income tax return for the year prior to the application. For those applying for the special assessment whose filing status is married filing separately, the adjusted gross income for this purpose will be determined by combining the adjusted gross income on both federal tax returns. The qualifying dollar limit is adjusted annually by the Consumer Price Index beginning in tax year 2026.

An eligible owner may apply for the special assessment level by filing a signed application establishing that the owner qualifies for the special assessment level. The application, along with proof of prior year income, and proof of age must be filed in the Bossier Parish Assessor's office.

The special assessment level shall remain on the property as long as:

- a. That owner, or that owner's surviving spouse who is fifty-five years of age or older, or who has minor children, remains the owner of the property.
- b. The value of the property does not increase more than twenty-five percent because of construction or reconstruction.
- c. Certain types of eligible owners may be required to renew their application each year.

For further detailed information regarding SALA, please view [CONST 7:18 \(https://legis.la.gov/Legis/Law.aspx?p=y&d=206545\)](https://legis.la.gov/Legis/Law.aspx?p=y&d=206545) from the Louisiana State Legislature.



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