

## ACT 179 of the 2023 Regular Session of the Louisiana Legislature



Who is a Qualified First Responder by definition of Act 179:

1. Volunteer Firefighter:

- A. who has completed (within the tax year) no fewer than 24 hours of firefighter continuing education, **AND**
- B. an active member of the Louisiana State Fireman's Association, **OR**
- C. on the departmental personnel roster of the Volunteer Firefighter Insurance Program.
- D. Does **NOT** have to be full-time.
- E. Does **Not** have to reside in the Parish.

(A + [B or C] = qualified)

2. "First Responders"

- A. Full-time **public** (must be government employees) employees:
  - a. Must be **Full-Time**.
  - b. Duties include responding rapidly to an emergency. (don't actually have to respond, just included in their duties).
  - c. Must **reside** in the Parish of employer.
  - d. Term includes the following:
    - i. Peace officer – Sheriff, Police officer, Other person deputized by proper authority to serve as a peace officer (State Police, DWLF, FBI, ATF, CIA, Secret Service or others).
    - ii. Fire protection personnel.
    - iii. Certified emergency medical services personnel.
    - iv. Emergency response operator or emergency services dispatcher (Home Land Security?).

Steps to implement exemption:

- 1. **MUST** be approved by Parish governing body.
- 2. Assessor establishes a procedure (application).
- 3. **Must** apply annually.
  - a. **Retirees** do not qualify.
  - b. **Surviving Spouses** do not qualify.
- 4. Can only qualify in the tax year applying.

SENATE BILL NO. 127

BY SENATOR DUPLESSIS

A JOINT RESOLUTION

1  
 2 Proposing to add Article VII, Section 21(O) of the Constitution of Louisiana, relative to ad  
 3 valorem tax exemptions; to provide for an ad valorem tax exemption for certain first  
 4 responders; to require the parish governing authority to approve the ad valorem tax  
 5 exemption; to provide for exemption amounts; to require the tax assessor to establish  
 6 a procedure to apply for the exemption; to provide for eligibility; to require taxing  
 7 authorities to absorb the loss of revenue as a result of the exemptions; to provide  
 8 relative to reappraisals; to provide an effective date; to provide for applicability; and  
 9 to specify an election for submission of the proposition to electors and provide a  
 10 ballot proposition.

11 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
 12 elected to each house concurring, that there shall be submitted to the electors of the state, for  
 13 their approval or rejection in the manner provided by law, a proposal to add Article VII,  
 14 Section 21(O) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

16 Section 21. In addition to the homestead exemption provided for in Section  
 17 20 of this Article, the following property and no other shall be exempt from ad  
 18 valorem taxation:

19 \* \* \*

20 **(O)(1) In addition to the homestead exemption authorized pursuant to**  
 21 **the provisions of Article VII, Section 20 of this constitution, which applies to the**  
 22 **first seven thousand five hundred dollars of the assessed valuation of property,**  
 23 **a parish governing authority may approve an ad valorem tax exemption of up**  
 24 **to two thousand five hundred dollars of the assessed valuation of property**  
 25 **receiving the homestead exemption that is owned and occupied by a qualified**

1           first responder.

2                   (2) For the purposes of this Paragraph, "first responder" shall mean a  
3                   volunteer firefighter who has completed within the tax year no fewer than  
4                   twenty-four hours of firefighter continuing education and is an active member  
5                   of the Louisiana State Firemen's Association or is on the departmental  
6                   personnel roster of the Volunteer Firefighter Insurance Program of the office  
7                   of state fire marshal. For the purposes of this Paragraph, "first responder"  
8                   shall also mean a full-time public employee whose duties include responding  
9                   rapidly to an emergency and who resides in the same parish in which their  
10                  employer is located. The term includes the following:

11                   (a) Peace officer, which means any sheriff, police officer, or other person  
12                   deputized by proper authority to serve as a peace officer.

13                   (b) Fire protection personnel.

14                   (c) An individual certified as emergency medical services personnel.

15                   (d) An emergency response operator or emergency services dispatcher  
16                   who provides communication support services for an agency by responding to  
17                   requests for assistance in emergencies.

18                   (3) The exemption provided for in this Paragraph shall only apply in a  
19                   parish if it is approved by the parish governing authority.

20                   (4) Each tax assessor shall establish a procedure whereby a person may  
21                   annually apply for the exemption which shall include the production of  
22                   documents by the first responder. In the application for the exemption, the first  
23                   responder shall produce documentation issued by his employer evidencing  
24                   employment for the taxable period for which the exemption is being requested.

25                   (5) Notwithstanding any provision of this constitution to the contrary,  
26                   any decrease in the total amount of ad valorem tax collected by the taxing  
27                   authority as a result of an ad valorem tax exemption granted pursuant to this  
28                   Paragraph shall be absorbed by the taxing authority and shall not create any  
29                   additional tax liability for other taxpayers in the taxing district as a result of  
30                   any subsequent reappraisal and valuation or millage adjustment.

1           Implementation of the exemption authorized in this Paragraph shall neither  
2           trigger nor be cause for a reappraisal of property or an adjustment of millages.

3           Section 2. Be it further resolved that this proposed amendment shall be submitted to  
4 the electors of the state of Louisiana at the statewide election to be held on November 18,  
5 2023.

6           Section 3. Be it further resolved that this proposed amendment, if approved by the  
7 electors, shall become effective on January 1, 2024, and shall apply to ad valorem taxes due  
8 beginning in tax year 2024 and thereafter.

9           Section 4. Be it further resolved that on the official ballot to be used at said election,  
10 there shall be printed a proposition, upon which the electors of the state shall be permitted  
11 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
12 follows:

13                   Do you support an amendment to authorize the local governing authority of  
14 a parish to provide an ad valorem tax exemption for qualified first  
15 responders?

16                   (Adds Article VII, Section 21(O))

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

# FIRST RESPONDER ADDITIONAL HOMESTEAD EXEMPTION APPLICATION

PURSUANT TO ARTICLE 7, SECTION 21 (O), LA CONSTITUTION OF 1974

**SECTION 1: TO BE COMPLETED BY EMPLOYER**

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I, \_\_\_\_\_, representing \_\_\_\_\_,  
(EMPLOYER REPRESENTATIVE) (NAME OF PUBLIC AGENCY)

do hereby attest that \_\_\_\_\_ meets the following requirements:  
(PUBLIC EMPLOYEE NAME)

**CHECK ALL THAT APPLY:**

- \_\_\_\_\_ Is a full-time public employee, **AND**
- \_\_\_\_\_ the employee's duties include responding rapidly to an emergency, **AND**
- \_\_\_\_\_ resides in the same parish in which their employer is located.

**The above-named person meets at least one of the following requirements:**

- \_\_\_\_\_ Is a Peace Officer, which means any sheriff, police officer or other person deputized by proper authority to serve as a peace officer; **OR**
- \_\_\_\_\_ Fire protection personnel: **OR**
- \_\_\_\_\_ An individual certified as emergency medical services personnel; **OR**
- \_\_\_\_\_ An emergency response operator or emergency services dispatcher who provides communication support services for an agency by responding to requests for assistance in emergencies.

I hereby certify that the above information is true and correct.

\_\_\_\_\_  
(EMPLOYER SIGNATURE) (PRINTED NAME) (TITLE) (DATE)

**SECTION 2: TO BE COMPLETED BY APPLICANT**

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**I HAVE READ THE ABOVE INFORMATION AND I HEREBY CERTIFY AND AFFIRM THAT THE INFORMATION REGARDING MY PERSONAL QUALIFICATION IS TRUE AND CORRECT. I UNDERSTAND THAT IT IS A CRIMINAL OFFENSE TO MAKE FALSE STATEMENTS FOR THE PURPOSE OF SECURING AN ADDITIONAL HOMESTEAD EXEMPTION AS PER LOUISIANA REVISED STATUTES 14:71.4 AND LOUISIANA REVISED STATUTE 47:1703 C.**

I hereby certify that I meet the aforesaid qualifications pursuant to Article 7, Section 21 (O) of the Constitution of the State of Louisiana. I also understand that the requested homestead exemption is valid only for the 2024 tax year, and I must reapply for each subsequent tax year in which I may be eligible.

\_\_\_\_\_  
(FIRST RESPONDER SIGNATURE) (PRINTED NAME) (DATE)

\_\_\_\_\_  
(PROPERTY ADDRESS)

**ASSESSOR'S OFFICE USE ONLY:**

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Parcel Number #: \_\_\_\_\_ Authorized Signature: \_\_\_\_\_

Date: \_\_\_\_\_ Application Taken by: \_\_\_\_\_ (DEPUTY INITIALS)

# VOLUNTEER FIREFIGHTER ADDITIONAL HOMESTEAD EXEMPTION APPLICATION

PURSUANT TO ARTICLE 7, SECTION 21 (O), LA CONSTITUTION OF 1974

**SECTION 1: TO BE COMPLETED BY FIRE CHIEF OR VOLUNTEER FIRE DEPARTMENT OFFICER**

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I, \_\_\_\_\_, representing \_\_\_\_\_ Volunteer Fire Department,  
(NAME OF FIRE CHIEF OR VFD OFFICER)

do hereby attest that \_\_\_\_\_ meets the following requirements:  
(VOLUNTEER FIREFIGHTER NAME)

**CHECK ALL THAT APPLY:**

\_\_\_\_\_ Has completed no fewer than 24 hours of firefighter continuing education within the current tax year.

**AND**

\_\_\_\_\_ Is an active member of the Louisiana State Fireman's Association.

**OR**

\_\_\_\_\_ Is on the departmental personnel roster of the Volunteer Firefighter Insurance Program of the Office of the State Fire Marshal.

I hereby certify that the above information is true and correct.

\_\_\_\_\_  
(FIRE DEPT. REP. SIGNATURE)      (PRINTED NAME)      (TITLE)      (DATE)

**SECTION 2: TO BE COMPLETED BY APPLICANT**

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**I HAVE READ THE ABOVE INFORMATION AND I HEREBY CERTIFY AND AFFIRM THAT THE INFORMATION REGARDING MY PERSONAL QUALIFICATION IS TRUE AND CORRECT. I UNDERSTAND THAT IT IS A CRIMINAL OFFENSE TO MAKE FALSE STATEMENTS FOR THE PURPOSE OF SECURING AN ADDITIONAL HOMESTEAD EXEMPTION AS PER LOUISIANA REVISED STATUTES 14:71.4 AND LOUISIANA REVISED STATUTE 47:1703 C.**

I hereby certify that I meet the aforesaid qualifications pursuant to Article 7, Section 21 (O) of the Constitution of the State of Louisiana. I also understand that the requested homestead exemption is valid only for the 2024 tax year, and I must reapply for each subsequent tax year in which I may be eligible.

\_\_\_\_\_  
(FIREFIGHTER SIGNATURE)      (PRINTED NAME)      (DATE)

\_\_\_\_\_  
(PROPERTY ADDRESS)

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**ASSESSOR'S OFFICE USE ONLY:**

Parcel Number #: \_\_\_\_\_ Authorized Signature: \_\_\_\_\_

Date: \_\_\_\_\_ Application Taken by: \_\_\_\_\_ (DEPUTY INITIALS)