

SPECIAL ASSESSMENT LEVEL (SENIOR FREEZE)

RULE: The assessment on residential property receiving the homestead exemption shall not be increased above the total assessment of that property for the *first year* that the owner *qualified for and receives* the Special Assessment Level. (SAL)

WHO QUALIFIES FOR SAL?

- People who are **65** and older.
- People who have a service connected disability rating of **50%** or greater as determined by the United States Department of Veterans Affairs.
- Members of the armed forces or Louisiana National Guard who owned and last occupied the property who are:
 - Killed in Action.
 - Missing in Action.
 - A Prisoner of War for longer than 90 days.
- Permanently or totally disabled as determined by a final non-appeal able judgment of a court or as certified by a state or federal administrative agency with the authority to do so.

INCOME REQUIREMENT:

- Those person or persons with an adjusted gross income for **2008** of **\$62,180* or less** as reported on federal income tax return may apply.
- For persons whose filing status is married filing separately, the adjusted gross income is determined by combining the adjusted gross income on both federal tax returns.

*This amount is adjusted yearly by the Tax Commission during its Rules & Regulations Session.

HOW DO YOU APPLY?

- Filing of a signed application with Assessor.

ANNUAL CERTIFICATION:

- **RULE:** Annual Income certification is required.
- **EXCEPTION:** Annual Income certification is not required if the:
 - Owner is **65** or owner remains the owner.
 - Surviving Spouse of the owner who is **55** or older remains the owner.
 - Surviving Spouse has minor children remains the owner.

HOW LONG DOES SAL REMAIN ON PROPERTY? The SAL shall remain on the property as long as.

- Owner is **65** or owner remains owner.
- Surviving Spouse of the owner who is **55** or older remains the owner.
- Surviving Spouse has minor children remains the owner.
- Owner has a service connected disability of **51%** or more remains the owner.
 - The same owner's surviving spouse who is **45** or older remains the owner.
 - That owner's surviving spouse with minor children who remains the owner.
- Surviving Spouse of the owner who is killed in action remains the owner of the property.
- SAL ceases January 1st of the tax year following the tax year in which the owner was missing in action or a prisoner of war for longer than 90 days.

- The value of the property does *not* increase by more than 25% because of construction or reconstruction.
**** **All applies to spouse who has usufruct.**

CHANGES OF OWNERSHIP:

- New owner of property may claim SAL if eligible
- New owner not necessarily entitled to the same SAL as the previous owner.
- If property is sold the SAL shall expire December 31st of the year prior to the sale. The SAL shall then be immediately revalued at fair market value and placed on the assessment rolls in the year it was sold.

DAMAGED PROPERTY:

- **RULE: (5YR RULE)** Any owner entitled to the SAL who is unable to occupy the homestead on or before December 31st due to damage caused by disaster or emergency declared by the Governor shall be entitled to keep the SAL that it had prior to the damage provided that the homestead is rebuilt or reoccupied by the owner within **5 years**.
- **EXCEPTION:** If the property owner receives a homestead exemption on another home during the 5 year period, SAL must be removed from the property. The land and buildings shall be assessed that year at a percentage of fair market value as set forth in the constitution.

*SPECIAL ASSESSMENT
LEVEL
(SENIOR FREEZE)*

R. TODD DUGAS, CLA
St. Martin Parish
Assessor

*415 ST. MARTIN STREET
COURTHOUSE BLDG
ST. MARTINVILLE, LA 70582*

*Phone (337) 394-2208 (337) 332-3538
Fax (337) 394-2209
E-mail: assessor@stmartinassessor.org
www.stmartinassessor.org*