

St. Martin Parish Assessor / Assesseeur



FIRST RESPONDER ADDITIONAL HOMESTEAD EXEMPTION

Assmt # _____

Owner: _____

Address: _____

_____, meets the following requirements:
(First Responder Name)

_____ (Initials) Full Time Public Employee (Must Be Government Employee) as of January 1st, _____.
Duties include responding rapidly to an emergency, MUST reside in the jurisdictional Parish of employer,
AND Term includes a 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) **OR** Fire protection
personnel **OR** Certified emergency medical services personnel, Emergency response operator **OR**
emergency services dispatcher (Home Land Security)

(Department Head) (Printed Name) (Title)

First Responder Signature Printed Name

SWORN TO AND SUBSCRIBED BEFORE ME, THIS _____ DAY OF _____, _____.
(Day) (Month) (Year)

Notary Public Printed Name Commission Number

***MUST APPLY ANNUALLY**

Louisiana Revised Statute Title 47, Section 1703 provides a maximum penalty of \$500 and six months imprisonment for any person who knowingly furnishes false information for the purpose of procuring any tax exemption or benefit.

Ici on parle français.

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St. Martin Parish *Assessor / Assesseeur*



ACT 179 OF THE 2023 REGULAR SESSION OF THE LOUISIANA LEGISLATURE

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

- A. Full-Time PUBLIC (Must Be Government Employee) 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. Terms include 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 (Homeland Security?).**

Steps to Implement Exemption:

- 1. MUST be approved by the Parish Government 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.**

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