

SPECIAL ASSESSMENTS FOR  
SERVICE-CONNECTED  
DISABILITY

**ST. MARTIN PARISH  
ASSESSOR'S OFFICE**



The Louisiana Special Assessment Level Program allows for residents who are:

**\*Disabled veterans (50-100%):** Veterans with a service-connected disability rating by the United States Department of Veterans Affairs are eligible for an additional exemptions to property owned and occupied by the veteran. It also extends to their surviving spouse if the exemption was in effect on the property prior to the death of the veteran as long as the spouse remains the owner and resides on the property.

**EFFECTIVE JANUARY 1, 2023, 73% of the voters in Louisiana voted to approve Constitutional Amendment No. 2 (Acts 2022, No. 172), which replaced and expanded the veteran property tax exemption into three categories.**

**DOCUMENTATION REQUIRED:**

**SERVICE-CONNECTED DISABILITY (50%-69%):**

- A valid Louisiana Driver's License or Louisiana State I.D. AND
- A service-connected disability of 50% - 69% or more with a United States Department of Veterans Affairs letter of determination or notice award

**50-69% Disabled Veteran Exemption:** In addition to the homestead exemption authorized in LA Const. Art. 7 §20, the **next 2,500** of assessed value of property receiving the homestead exemption owned and occupied by a disabled veteran of 50% to 69% shall be exempt from ad valorem taxation. For example, 7,500 homestead exemption + 2,500 veteran exemption = 10,000 total assessed value exemption

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**SERVICE-CONNECTED DISABILITY (70%-99%):**

- A valid Louisiana Driver's License or Louisiana State I.D. AND
- A service-connected disability of 70% - 99% or more with a United States Department of Veterans Affairs letter of determination or notice award

**70-99% Disabled Veteran Exemption:** In addition to the homestead exemption authorized LA Const. Art. 7 §20, the **next 4,500** of assessed value of property receiving the homestead exemption owned and occupied by a disabled veteran of 70% to 99% shall be exempt from ad valorem taxation. For example, 7,500 homestead exemption + 4,500 veteran exemption = 12,000 total assessed value exemption

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**SERVICE-CONNECTED DISABILITY (100%):**

- A valid Louisiana Driver's License or Louisiana State I.D. AND
- A service-connected disability of 100% or more with a United States Department of Veterans Affairs letter of determination or notice award

**100% Disabled Veteran Exemption:** In addition to the homestead exemption authorized in LA Const. Art. 7 §20, the **remaining** assessed value of property receiving the homestead exemption owned and occupied by a disabled veteran of 100% shall be exempt from ad valorem taxation. For example, 7,500 homestead exemption + remaining assessed value veteran exemption = total assessed value exemption

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OUR MISSION IS TO PROVIDE EXCEPTIONAL SERVICE TO THE CITIZENS  
OF ST. MARTIN PARISH WITH FAIRNESS & EFFICIENCY

**R. TODD DUGAS, CLA**  
**ST. MARTIN PARISH ASSESSOR**

415 ST. MARTIN STREET ST. MARTINVILLE, LA 70582  
PHONE: (337) 394-2208 \* (337) 332-3538  
EMAIL: ASSESSOR@SMASSESSOR.ORG

[www.stmartinassessor.org](http://www.stmartinassessor.org)