

Our mission is to provide exceptional service to the citizens of St. Martin Parish with fairness and efficiency.



ST. MARTIN PARISH ASSESSOR

415 ST. MARTIN STREET
ST. MARTINVILLE, LA 70582
PHONE: (337) 394-2208 * (337) 332-3538
FAX: (337) 394-2209
EMAIL: ASSESSOR@SMASSESSOR.ORG
WWW.STMARTINASSESSOR.ORG



ST. MARTIN PARISH ASSESSOR'S OFFICE

SPECIAL ASSESSMENTS



R. TODD DUGAS, CLA
ST. MARTIN PARISH ASSESSOR

SPECIAL ASSESSMENT FOR ELDERLY & DISABLED:

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

- 65 years old or older as of January 1st of the qualifying year OR
- 100% disabled and considered permanently disabled

to have the assessed value of their homes frozen for tax purposes. This means their homes would not be subject to revaluation and the assessed value of their homes would remain the same no matter if property values increase. This does not freeze the taxes.

Taxes will vary with millages approved by voters and taxing bodies.

To be eligible, property owners must:

- Own, occupy and receive a homestead exemption on the property AND
- Have a total combined adjusted gross income of \$100,000 or less in 2022 (Need proof of income, ex: Income Tax Return of statement of benefits from the Social Security administration)
- One of the owners must be 65 years or older (Need proof with driver's license or identification card) OR
- Be 100% disabled (Need proof, ex: Dr. Excuse) OR

EXEMPTION FOR UNMARRIED SURVIVING SPOUSE OF MILITARY, LAW ENFORCEMENT & FIRE PROTECTION OFFICERS:

This is a total ad valorem (property) tax exemption for the unmarried surviving spouse of a member of the U.S. Armed Services, the Louisiana National Guard, the Louisiana State Police, or a law enforcement or fire protection officer killed in the line of duty.

EXEMPTION FOR UNMARRIED SURVIVING SPOUSE OF FIRST RESPONDER:

Property tax exemption for the total assessed value of the homestead of an unmarried surviving spouse of a person who died while performing their duties as an emergency medical responder, technician, paramedic, volunteer fire fighter or law enforcement or fire protection officer.

EXEMPTION FOR VETERANS DISABLED IN SERVICE:

Veterans with a service-connected disability rating of 50% - 100% by the United States Department of Veterans Affairs are eligible for an additional exemption 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.

*To qualify for the 50% - 100% service-connected disability, no proof of income is required.

HOMESTEAD EXEMPTION

If you own and occupy your home, you may qualify for the homestead exemption. Louisiana State Law allows an individual one homestead exemption up to \$75,000.

ANY PROPERTY OWNERS WHO QUALIFY FOR ANY OF THESE EXEMPTIONS SHOULD GO TO THE ST. MARTIN PARISH ASSESSOR'S OFFICE AND COMPLETE THE APPLICATION.