

SPECIAL ASSESSMENTS FOR  
ELDERLY & DISABLED

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

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.

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**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 current year (Proof of income: 1040 adjusted gross income of prior year's income tax return or Social Security award letter for individual with no income or job)

**DOCUMENTATION REQUIRED:**

**SENIOR FREEZE:**

- A valid Louisiana Driver's License or Louisiana State I.D. AND
- \*A copy of your prior year's Income tax return (1040 form) showing adjusted gross income or Social Security award letter for individual with no income or job
- A completed Louisiana Special Assessment Level application form

**DISABILITY FREEZE:**

- A valid Louisiana Driver's License or Louisiana State I.D. AND
- \*A copy of your prior year's Income tax return (1040 form) showing adjusted gross income or Social Security award letter for individual with no income or job AND
- A letter from a federal or state agency or doctor's letter confirming the 100% total disability A
- completed Louisiana Special Assessment Level application form

**If you are not required to file an income tax return, the**

[AFFIDAVIT OF NO-FILING OF INCOME TAX RETURN](#)

**must be downloaded from our website, completed and submitted to our office with the other required documents.**



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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**



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