

# FIRST RESPONDERS MAY NOW APPLY FOR ADDITIONAL PROPERTY TAX EXEMPTION IN ACADIA PARISH

**July 25, 2024/ Crowley, LA**

The Acadia Parish Assessor's Office is encouraging first responders who own and occupy their home and work for a public agency in Acadia Parish to apply for a new property tax exemption, announced Acadia Parish Assessor James J. Petitjean.

This new tax benefit for qualified first responders creates an additional ad valorem tax exemption of \$2,500 off the assessed value of properties owned and occupied by first responders in Acadia Parish. This is in addition to the Homestead Exemption which exempts the first \$7,500 of the property's taxable assessment, for a total tax benefit of \$10,000 off the taxable assessment.

To qualify, a first responder must be a full-time public employee whose duties include responding rapidly to emergencies and who resides in the same parish as their employer. The following positions are eligible for this exemption:

- **Peace Officers:** This includes sheriffs, police officers, and other deputized individuals as defined in La. R.S. 40:2402.
- **Fire Protection Personnel**
- **Certified Emergency Medical Services Personnel**
- **Emergency Response Operators and Dispatchers:** Those who provide communication support in emergencies.

This tax benefit is provided by Act 179, a Constitutional Amendment passed during the 2023 legislative session and ratified by Louisiana voters on November 18, 2023. The law requires local governments to "opt in" to provide this benefit in their jurisdiction, which the Acadia Parish Police Jury adopted on July 9, 2024.

As required by law, the Acadia Parish Assessor's Office has developed an annual application process to administer this benefit. First responders must submit an application for the exemption along with an employment verification letter on the official letterhead of the public agency they are employed by and provide a valid driver's license or state ID.

The applications are available on the Forms page at [www.acadiaassessor.org](http://www.acadiaassessor.org).

Completed applications with supporting documentation can be:

- Dropped off at our Acadia Parish Courthouse Office, 500 Court Circle, Room 213
- Mailed to **Acadia Parish Assessor's Office, P.O. Box 1329, Crowley, LA 70527**

## **Important Dates and Additional Information**

- **Application Deadline:** All applications and supporting documents must be received by the Acadia Parish Assessor's Office no later than **September 1, 2024.**

- **Annual Reapplication:** By law, first responders must reapply each year to continue receiving this benefit.
- **More Information:** For additional details, visit [www.acadiaassessor.org](http://www.acadiaassessor.org)

Public agencies employing first responders are encouraged to assist their qualifying employees in taking advantage of this benefit and to be prepared to manage requests for employment verification, said Assessor Petitjean.



Parish of Acadia

In the Name and By the Authority of The  
Acadia Parish Police Jury

**RESOLUTION**

BY MESSRS: Paul Ed Guidry and Troy Lantz

**BE IT RESOLVED** by the Acadia Parish Police Jury in regular session duly convened this 9th day of July 2024, does hereby accept the Louisiana Amendment 3 election results for Property Tax Exemptions of up to \$2500.00 for First Responders including fire fighters, emergency medical services personnel, emergency response dispatchers, peace officers, police officers, and sheriffs.

**ADOPTED:** July 9, 2024

**ATTEST:**

/s/ Huey Bryan Borill  
HUEY BRYAN BORILL  
SECRETARY-TREASURER

/s/ Beau Petitjean  
BEAU PETITJEAN  
PRESIDENT

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**CERTIFICATE**

I, Huey Bryan Borill, Secretary-Treasurer of Acadia Parish Police Jury, do hereby certify that the above and foregoing is a true and correct copy of a Resolution adopted by the Acadia Parish Police Jury in regular session on July 9, 2024, at which a quorum was present.

GIVEN UNDER MY OFFICIAL SIGNATURE AND SEAL OF OFFICE ON THIS  
THE 10<sup>th</sup> DAY OF JULY 2024.

  
Huey Bryan Borill  
SECRETARY-TREASURER

SENATE BILL NO. 127

BY SENATOR DUPLESSIS

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A JOINT RESOLUTION

Proposing to add Article VII, Section 21(O) of the Constitution of Louisiana, relative to ad valorem tax exemptions; to provide for an ad valorem tax exemption for certain first responders; to require the parish governing authority to approve the ad valorem tax exemption; to provide for exemption amounts; to require the tax assessor to establish a procedure to apply for the exemption; to provide for eligibility; to require taxing authorities to absorb the loss of revenue as a result of the exemptions; to provide relative to reappraisals; to provide an effective date; to provide for applicability; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Section 21(O) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

Section 21. In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation:

\* \* \*

**(O)1 In addition to the homestead exemption authorized pursuant to the provisions of Article VII, Section 20 of this constitution, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, a parish governing authority may approve an ad valorem tax exemption of up to two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified**

1           first responder.

2                   (2) For the purposes of this Paragraph, "first responder" shall mean a  
3           volunteer firefighter who has completed within the tax year no fewer than  
4           twenty-four hours of firefighter continuing education and is an active member  
5           of the Louisiana State Firemen's Association or is on the departmental  
6           personnel roster of the Volunteer Firefighter Insurance Program of the office  
7           of state fire marshal. For the purposes of this Paragraph, "first responder"  
8           shall also mean a full-time public employee whose duties include responding  
9           rapidly to an emergency and who resides in the same parish in which their  
10           employer is located. The term includes the following:

11                   (a) Peace officer, which means any sheriff, police officer, or other person  
12           deputized by proper authority to serve as a peace officer.

13                   (b) Fire protection personnel.

14                   (c) An individual certified as emergency medical services personnel.

15                   (d) An emergency response operator or emergency services dispatcher  
16           who provides communication support services for an agency by responding to  
17           requests for assistance in emergencies.

18                   (3) The exemption provided for in this Paragraph shall only apply in a  
19           parish if it is approved by the parish governing authority.

20                   (4) Each tax assessor shall establish a procedure whereby a person may  
21           annually apply for the exemption which shall include the production of  
22           documents by the first responder. In the application for the exemption, the first  
23           responder shall produce documentation issued by his employer evidencing  
24           employment for the taxable period for which the exemption is being requested.

25                   (5) Notwithstanding any provision of this constitution to the contrary,  
26           any decrease in the total amount of ad valorem tax collected by the taxing  
27           authority as a result of an ad valorem tax exemption granted pursuant to this  
28           Paragraph shall be absorbed by the taxing authority and shall not create any  
29           additional tax liability for other taxpayers in the taxing district as a result of  
30           any subsequent reappraisal and valuation or millage adjustment.

1           **Implementation of the exemption authorized in this Paragraph shall neither**  
2           **trigger nor be cause for a reappraisal of property or an adjustment of millages.**

3           Section 2. Be it further resolved that this proposed amendment shall be submitted to  
4           the electors of the state of Louisiana at the statewide election to be held on November 18,  
5           2023.

6           Section 3. Be it further resolved that this proposed amendment, if approved by the  
7           electors, shall become effective on January 1, 2024, and shall apply to ad valorem taxes due  
8           beginning in tax year 2024 and thereafter.

9           Section 4. Be it further resolved that on the official ballot to be used at said election,  
10          there shall be printed a proposition, upon which the electors of the state shall be permitted  
11          to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
12          follows:

13                       Do you support an amendment to authorize the local governing authority of  
14                       a parish to provide an ad valorem tax exemption for qualified first  
15                       responders?

16                       (Adds Article VII, Section 21(O))

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES