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OPINION NUMBER 02-0062

APR 18 2002

Mr. Lawrence E. Chehardy, CLA
Jefferson Parish
200 Derbigny Street
Gretna, LA 70053

125 Taxation – Homestead Exemption

A single-member LLC does not qualify for a homestead exemption as set forth in Article VII, Section 20 of the Louisiana Constitution of 1974.

Dear Mr. Chehardy:

You have requested an opinion of this office regarding the following question:

Can a single-member LLC qualify for a homestead exemption as set forth in Article VII, Section 20 of the Louisiana Constitution of 1974?

In Opinion Number 84-563 this office stated:

The homestead exemption only applies to property owned by an individual. The person claiming the exemption must be a natural person and not a corporation, partnership or a trust.

Although the argument that a single-member LLC cannot, by definition, be owned by more than one person is interesting, it is the opinion of this office that Article VII, Section 20 of the Louisiana Constitution of 1974 provides for a homestead exemption on a tract of land with a residence thereon, owned and occupied by a person. See Opinion Number 96-182 and Opinion Number 84-563. Because a single-member LLC is a legal entity rather than a person, it does not qualify for a homestead exemption as set forth in Article VII, Section 20 of the Louisiana Constitution of 1974.

If you have any additional questions, please feel free to contact this office.

Very truly yours,

RICHARD P. IEYOUB
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By: *Sue McNabb*
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RPI:SM/sfj