LIZ MURRILL
ATTORNEY GENERAL

STATE OF LOUISIANA
DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL
P.O. BOX 94005
BATON ROUGE, LA
70804-9005

April 6, 2026
OPINION 25-0049

The Honorable Dennis Bamburg, Jr.
State Representative – District 5
1619 Jimmie Davis Hwy
Bossier City, LA 71112

4 Assessors
125 Taxation – Homestead Exemption
129 Taxation – Levy and Assessment (ad valorem taxes)

La. Const. art. VII, § 20
La. Const. art. VII, § 21
La. R.S. 47:1903, 1957, 1966, 1992

Addresses questions concerning the Louisiana Homestead Exemption and the Disabled Military Veteran's Exemption.

Dear Representative Bamburg:

You have requested an opinion of the Attorney General's office seeking clarification on the application of Louisiana's bona fide homestead exemption under La. Const. art. VII, § 20 and how it coincides with the additional disabled military veteran's exemption provided under La. Const. art. VII, § 21(K).

Question 1: Under the definition of "homestead" found in La. Const. art. VII, § 20(a), does the phrase "buildings and appurtenances" include structures that could be used as a dwelling?

Conclusion: Yes. As long as the additional structure(s) meets the definition of a "building" or "appurtenance," is located on the same tract of land on which the main residence enjoying the homestead exemption is located, and it is not being used for commercial or any income producing purposes, it may be included as part of the "homestead."

We first note that determinations of whether specific properties are tax exempt require fact-specific inquiries by the local tax assessor, subject to review by the parish governing authority, the Louisiana Tax Commission, and Louisiana's courts. La. Atty. Gen. Op. Nos. 16-0206 and 08-0024 (*citing* La. Const. art. VII, § 18 and La. R.S. 47:1952); *see also* La. Atty. Gen. Op. Nos. 01-0315, 00-0321 and 99-0155. In light of this principle, this opinion will focus on a general analysis of the law and will not address any specific property.

In general, the bona fide homestead is exempt from state, parish, and special ad valorem taxes to the extent of the first $7,500 in assessed value. La. Const. art. VII, § 20(A)(1). This is commonly referred to as the *homestead exemption* and is found in La. Const. art. VII, § 20 ("Section 20"). Under Section 20, the "bona fide homestead" is defined as a homestead "consisting of a tract of land or two or more tracts of land . . . with a residence on one tract and a field with or without timber on it, pasture, or garden on the

other tract or tracts, not exceeding one hundred sixty acres, *buildings and appurtenances, whether rural or urban, owned and occupied by any person or persons owning the property in indivision* . . ." (emphasis added).

Our office has previously opined on the definition of "buildings and appurtenances" under Section 20 and how to apply it to the bona fide homestead exemption. In La. Atty. Gen. Op. No. 92-593, our office stated that "buildings and appurtenances," for the purpose of the homestead exemption, are considered those buildings and appurtenances located on the tract of land owned and occupied by the person owning the buildings and appurtenances. *See also* La. Atty. Gen. Op. No. 80-1474.

Although no specific definition exists for "buildings and appurtenances" within Louisiana law, for the purposes of the homestead exemption, the words of a law must be construed according to the common and approved usage of the language. La. R.S. 1:3. Black's Law Dictionary defines "building" as "[a] structure with walls and a roof, especially a permanent structure. An "appurtenance" is defined therein as "[s]omething that belongs or is attached to something else; especially something that is part of something else that is more important."

Based on these definitions, and as we concluded in La. Atty. Gen. Op. No. 92-593, the homestead exemption may extend to more than one building on the same tract of land that has the building which is maintained as a residence or to other buildings such as storage buildings, workshops, etc. if such structures are buildings and appurtenances located on the tract of land owned and occupied by the person owning the buildings and appurtenances. We did, however, conclude that if any other factors present would suggest otherwise, i.e., renting out one of the buildings or using the building for some other commercial purpose, it would not be permissible for that building to be included within the homestead exemption. La. Admin. Code tit. 61, pt. V, § 101(F)(3)(g).

You ask whether a structure that *could be used* as a dwelling falls under the definitions of "buildings and appurtenances" within Section 20. We note that, based on the definitions provided above, whether or not a structure could be used as a "dwelling" has no bearing on its classification as a building or appurtenance under Section 20. For the purposes of the homestead exemption, if a structure meets the definition of a "building" or an "appurtenance," it is considered part of a qualifying taxpayer's homestead exemption.

Accordingly, it remains the opinion of this office that the homestead exemption may extend to more than one building on the same tract of land that has the building which is maintained as a residence if such additional structures are "buildings" and "appurtenances" located on the tract of land owned and occupied by the person owning the buildings and appurtenances and the structures are not being utilized for income producing or commercial purposes.

Question 2: How is the disabled military veteran's exemption provided by La. Const. art. VII, § 21(K) applied to qualifying properties with structures that fall within the definition of "buildings and appurtenances" under La. Const. art. VII, § 20(a)?

Conclusion: If a property qualifies for the additional disabled military veteran's exemption, it shall extend to and cover the entire property, including all buildings and appurtenances, in the same manner as the traditional homestead exemption.

In 2022, Louisiana citizens adopted a constitutional amendment to La. Const. art. VII, § 21 ("Section 21") adding a new ad valorem tax exemption based on service-connected disability ratings for disabled military veterans who own and occupy their homes. In order to obtain this additional ad valorem tax exemption, a disabled military veteran must already qualify for the traditional homestead exemption on the first $7,500 in assessed value pursuant to Section 20. Eligible disabled military veterans can now receive the additional exemption under Section 21 based on their service-connected disability rating as follows:

- **50% disability:** Additional exemption on the next $2,500 of assessed value.
- **75% disability:** Additional exemption on the next $4,500 of assessed value.
- **100% disability:** Full exemption on the remaining assessed value.

The text of the veteran's exemption states that it applies "[i]n addition to the homestead exemption authorized pursuant to the provisions of Section 20 of this Article," and specifically differentiates between the first $7,500 in assessed value and the next amount of assessed value depending on the level of the veteran's disability rating. The exemption further requires that the property be "receiving the homestead exemption," and therefore may only apply in addition to the homestead exemption enjoyed on the same property. Because *receiving the homestead exemption* must be read as a requirement to even qualify for the disabled veteran's exemption, the exemption is necessarily cumulative with and supplementary to the homestead exemption.

There is no language within Section 21 concerning the disabled military veteran's exemption that prohibits certain structures or buildings from being subject to this additional exemption. As stated above, it simply exists in addition to the homestead exemption and, as such, applies to the property in the same manner as the homestead exemption. Accordingly, it is the opinion of this office that if a property qualifies for the additional disabled military veteran's exemption, it shall extend to and cover the property, including all buildings and appurtenances, in the same manner as the traditional homestead exemption.

Question 3: What authority does a tax assessor have in classifying structures for ad valorem tax purposes?

Conclusion: Tax assessors have the authority to make reasonable inspections and determinations of all taxable property within their jurisdictions for the purpose of listing and assessing each property in accordance with state law.

Tax assessors in Louisiana derive their authority from the legislature. La. Const. art. VII, § 24. Specifically, La. R.S. 47:1903(A) enumerates the powers and authority of tax assessors and provides that "tax assessors shall enumerate and list and assess property as directed in this Chapter and be subject to all the obligations prescribed by law. They shall prepare and have ready their lists showing the valuations assessed by them and lay the same before the tax commission within the time and manner prescribed by R.S. 47:1987 and 1988." Generally, on a yearly basis, tax assessors are charged with the duty to make a reasonable inspection and determination of all taxable property within his or her jurisdiction. La. R.S. 47:1957. This includes determining whether a property is subject to an ad valorem tax exemption such as the traditional homestead exemption and also includes determining the classification or status of additional buildings or structures on the property being assessed. As stated earlier, these types of determinations are highly fact-intensive and must be analyzed according to the particular facts and circumstances in each instance, with the determination left to the assessor. However, these determinations by an assessor are subject to review by the parish governing authority, the Louisiana Tax Commission and, if necessary, Louisiana courts.

Question 4: May a tax assessor adjust an assessment made to a property during a previous tax year and seek ad valorem taxes from the property owner for that year based on the adjustment?

Conclusion: Yes. Louisiana law requires assessors to assess property accurately. In instances of error or omission, they must go back and collect the proper amount of taxes that should have been collected but for the error or omission.

Parish assessors have the authority to correct errors or omissions when they are discovered. La. R.S. 47:1966(A)(1). This particular statute mandates that "if any tract or lot of land or other property shall be omitted in the assessment of any year or series of years, or in any way erroneously assessed, it, when discovered, shall be assessed by the assessor or tax collector for the whole period during which the property may have been omitted or improperly assessed." Given this provision, our office has routinely opined that Louisiana law imposes a strict duty on assessors to accurately assess and collect the proper amount of ad valorem taxes on all property in this state. La. Atty. Gen. Op. Nos. 24-0035 and 19-0150.

Further, La. R.S. 47:1966(A)(1) also states that those properties that were either erroneously assessed or omitted from the tax rolls are subject to state, parish, municipal, and levee taxes and that no back taxes for more than three years can be assessed against such properties. Our office has previously opined that the provisions of La. R.S. 47:1966 apply to the collections of back taxes on property that is in any way erroneously

or improperly assessed and that back taxes for up to the three previous years must be collected on those properties.

Still, Louisiana Const. art. VII, § 18(E) provides that the correctness and assessments of the assessor shall be subject to review first by the parish governing authority, then by the Louisiana Tax Commission and finally by the courts. A review by the parish governing authority, known as the board of review for purposes of assessments, is provided for under La. R.S. 47:1992 and requires each assessor to certify the lists of assessments to the board of review for inspection. For any errors or omissions of the list of assessments, La. R.S. 47:1992(B)(3) provides that "if an assessor receives additional information from a taxpayer after the assessment lists have been certified to the board of review but before the filing of a complaint with the board of review, the assessor may modify the assessment to make a reduction based on the additional evidence."

Question 5: Do taxpayers or tax recipients have any recourse if they believe the assessor's certified assessment list includes an error or omission?

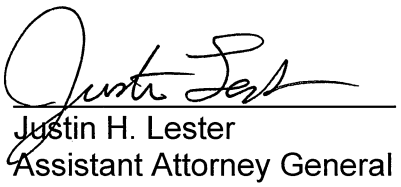
Conclusion: Yes, taxpayers or tax recipients may challenge the assessment list certified by an assessor by properly lodging a complaint with the board of review. All determinations made by the board of review are final unless appealed to the Louisiana Tax Commission.

When an individual or a tax recipient body who believes an error or omission exists regarding the assessment list certified by an assessor, they may file a complaint with the board of review in accordance with the reporting requirements and time delays found within La. R.S. 47:1992(C). For every properly lodged complaint, the board of review shall determine the validity of each assessment challenged on its own merits using recognized appraisal techniques. The board of review may make a determination to increase or decrease the assessment made by the assessor in accordance with the fair market or use valuation determination determined by the board of review. If a taxpayer or assessor is dissatisfied with the determination of the board of review, they may appeal to the tax commission in accordance with the rules and regulations established by the commission. *Id.* All determinations by the board of review are final unless appealed to the tax commission. La. R.S. 47:1992(D).

We hope that this opinion has adequately addressed the legal issues you have raised. If our office can be of any further assistance, please do not hesitate to contact us.

Yours very truly,

LIZ MURRILL
ATTORNEY GENERAL

BY: 
Justin H. Lester
Assistant Attorney General

LM/JHL