

ORDINANCE NO.

AN ORDINANCE TO AMEND LINCOLN PARISH POLICE JURY CODE OF ORDINANCES, CHAPTER 40 – TAXATION, TO ADD A NEW ARTICLE VI, SEC. 40-200 – QUALIFIED FIRST RESPONDER AD VALOREM TAX EXEMPTION, TO ADOPT AN AD VALOREM TAX EXEMPTION OF UP TO \$2,500 OF THE ASSESSED VALUATION OF PROPERTY RECEIVING THE HOMESTEAD EXEMPTION THAT IS OWNED AND OCCUPIED BY A QUALIFIED FIRST RESPONDER PURSUANT TO LOUISIANA CONSTITUTION ARTICLE VII, SECTION 21 (O).

WHEREAS, the Louisiana Legislature passed Act No. 179 in its 2023 Regular Session which proposed an amendment to Article VII, Section 21 of the Louisiana Constitution to authorize the local governing authority of a parish to an ad valorem tax exemption for qualified first responders, as defined therein; and,

WHEREAS, a majority of electors of the State of Louisiana, including a majority of electors in Lincoln Parish, voted in a statewide election held on November 18, 2023, to approve the proposed constitutional amendment to add Article VII, Section 21(O); and,

WHEREAS, Louisiana Constitution Article VII, Section 21(O) provides that in addition to the homestead exemption provided for in Section 20, the parish governing authority may approve an ad valorem tax exemption of up to \$2,500 of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder; and,

WHEREAS, a “qualified first responder” is defined in Article VII, Section 21(O) as a volunteer firefighter who has completed within the tax year no fewer than twenty-four hours of firefighter continuing education and is an active member of the Louisiana State Firemen’s Association or is on the departmental personnel roster of the Volunteer Firefighter Insurance Program of the office of state fire marshal. “Qualified first responder” shall also mean a full-time public employee whose duties include responding rapidly to an emergency and who resides in the same parish in which their employer is located. The term includes the following: (a) peace officer, which means any sheriff, police officer, or other person deputized by proper authority to serve as a peace officer; (b) fire protection personnel; (c) an individual certified as emergency medical services personnel; (d) an emergency response operator or emergency services dispatcher who provides communication support services for an agency by responding to requests for assistance in emergencies; and,

WHEREAS, as required by Article VII, Section 21 (O)(4), Lincoln Parish Police Jury requests that the tax assessor establish a procedure whereby a qualified individual may annually apply for the exemption, including the production of documentation issued by the first responder’s employer evidencing employment for the taxable period for which the exemption is being requested; and,

WHEREAS, in furtherance of the vote by a majority of electors of this parish and state, the Lincoln Parish Police Jury, as the governing authority of the Parish of Lincoln, desires to approve and make applicable in the Parish of Lincoln an ad valorem tax exemption of up to \$2,500 of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder pursuant to Article VII, Section 21 (O) of the Louisiana Constitution.

THE LINCOLN PARISH POLICE JURY HEREBY ORDAINS that the Lincoln Parish Code of Ordinances, Chapter 40 – Taxation, be amended to add Article VI, Sec. 40-200- Qualified First Responder Ad Valorem Tax Exemption, and add reserved sections, to provide as follows:

ARTICLE VI. – QUALIFIED FIRST RESPONDER AD VALOREM TAX EXEMPTION

Sec. 40-200. Qualified First Responder Ad Valorem Tax Exemption.

- (1) Pursuant to Louisiana Constitution Article VII, Section 21(O), the Lincoln Parish Police Jury, as the governing authority for the Parish of Lincoln, hereby approves and makes applicable in the Parish of Lincoln an ad valorem tax exemption of up to \$2,500 of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder, and upon satisfactory completion of the exemption application requirements established by the Lincoln Parish Tax Assessor.

(2) Pursuant to Section 3 of Act No. 179 of the 2023 Regular Session of the Louisiana Legislature, the ad valorem tax exemption approved and made applicable herein shall apply to ad valorem taxes due in tax year 2025 and thereafter.

Sec. 40 200-205. Reserved

REPEAL: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SEVERABILITY: If any provision of this Ordinance shall be held to be invalid, such invalidity shall not affect other provisions herein which can be given effect without the invalid provision and to this end the provisions of this Ordinance are hereby declared to be severable.

EFFECTIVE DATE: This Ordinance shall become effective fifteen (15) days after adoption.

MOVED FOR ADOPTION BY: _____, SECONDED BY: _____

WHEREUPON THIS ORDINANCE WAS SUBMITTED TO A VOTE AND RESULTED IN THE FOLLOWING:

YEAS:

NAYS:

ABSTAIN:

ABSENT:

Courtney Hall
Parish Administrator