



SPECIAL ASSESSMENT FREEZE LEVELS

TO QUALIFY FOR ANY OF THE FREEZES LISTED BELOW, YOU MUST ALREADY HAVE HOMESTEAD EXEMPTION ON THE PROPERTY WHERE THE FREEZE IS BEING REQUESTED.

65 AND OLDER FREEZE

- MUST BE 65 YEARS OLD
- ADJUSTED GROSS INCOME CANNOT EXCEED \$102,700.00 **(to be adjusted by the Consumer Price Index beginning in tax year 2026).**

PERMANENTLY TOTALLY DISABLED

- CAN BE ANY AGE
- ADJUSTED GROSS INCOME CANNOT EXCEED \$102,700.00 **(to be adjusted by the Consumer Price Index beginning in tax year 2026).**
- MUST BE PERMANENTLY AND TOTALLY DISABLED AS DETERMINED BY A FINAL NONAPPEALABLE JUDGEMENT OF COURT OR AS CERTIFIED BY A STATE AGENCY

WIDOWS OF ARMED FORCES KILLED IN ACTION/ OR SPOUSES OF MIA OR POW

- CAN BE ANY AGE
- ADJUSTED GROSS INCOME CANNOT EXCEED \$102,700.00 **(to be adjusted by the Consumer Price Index beginning in tax year 2026).**
- MUST HAVE VERIFICATION THAT THE SPOUSE WAS A MEMBER OF THE ARMED FORCES OF THE UNITED STATES OR LA NATIONAL GUARD WHO WAS KILLED IN ACTION, OR IS CURRENTLY MISSING IN ACTION, OR IS CURRENTLY A PRISONER OF WAR.

DISABLED VETERANS

- CAN BE ANY AGE
- ADJUSTED GROSS INCOME CANNOT EXCEED \$102,700.00 **(to be adjusted by the Consumer Price Index beginning in tax year 2026).**
- MUST HAVE A SERVICE-CONNECTED DISABILITY RATING OF 50% OR MORE BY THE U.S. DEPT. OF VETERANS AFFAIRS.
- 100% DISABLED VETERANS NEED TO REFERENCE THE "ADDITIONAL HOMESTEAD EXEMPTION" INFORMATION PROVIDED.

NOTE: THE VETERANS AFFAIRS OFFICE IN THE COURTHOUSE ANNEX BUILDING HAS AGREED TO PROVIDE US WITH A LETTER SHOWING THE % OF DISABILITY AND VERIFY KIA, MIA, & POW STATUS FOR THE WIDOWS. PLEASE VISIT THE VETERANS AFFAIRS OFFICE AT 129 N FRANKLIN ST, BASTROP, LA 71220 TO REQUEST THIS LETTER.

ALSO, SINCE THERE IS AN INCOME LIMIT FOR EACH CATEGORY, IT IS NECESSARY FOR ALL APPLICANTS TO BRING A COPY OF THEIR MOST RECENTLY FILED TAX RETURN OR OTHER PROOF OF INCOME FOR INCOME VERIFICATION.

IT IS IMPORTANT TO REMEMBER THAT THESE SPECIAL ASSESSMENT LEVELS ARE FOR FREEZING THE ASSESSED VALUE OF PROPERTY, NOT FOR FREEZING TAX AMOUNTS. THE TAX AMOUNTS WILL STILL INCREASE IF THERE IS A NEW TAX APPROVED BY THE VOTERS OR FOR MILLAGE ADJUSTMENTS GRANTED BY THE LEGISLATIVE AUDITORS OFFICE.