



"It is our responsibility to determine the 'fair market value' of properties in St. Tammany Parish. We understand that the decisions we make are important and affect each of you. As property owners and taxpayers, we all want to be confident that we are each paying our 'fair share.' This office strives daily to work efficiently for you, the citizens of St. Tammany, to identify, list and value the properties across the parish; to grant exemptions fairly and equitably, where allowable by law; and to assess all fair market values accurately."

Assessor Louis Fitzmorris

2015 PROPERTY TAX BILL		
PROPERTY ASSESSED		ASSESSMENT
LAND		
BUILDING(S)		2,700
TOTAL ASSESSMENT		14,800
LESS HOMESTEAD EXEMPTION		17,500
NET ASSESSMENT		7,500
		10,000
MILLAGE & PARCEL FEE CHARGES		
TAX DISTRICT	MILLAGE	TAX AMT
LAW ENFORCEMENT	11.66	\$116.60
SCHOOL DIST NO 12 BOND/INT	17.90	\$179.00
SCHOOL CONST TAX	3.78	\$37.80
SCHOOL ADDITIONAL SUPPORT	4.81	\$48.10
OPERATION AND MAINT SCHOOL	35.27	\$352.70
SCHOOL ADD SUPPORT II	3.00	\$30.00
FLORIDA PARISH JUV CENTER	2.75	\$27.50
DRAINAGE MAINTENANCE	1.83	\$18.30
LIBRARY	6.29	\$62.90
ASSESSMENT DISTRICT	2.69	\$26.90
PUBLIC HEALTH	1.83	\$18.30
ANIMAL SHELTER	.85	\$8.50
COUNCIL ON AGING/STARC	1.99	\$19.90
CORONER'S MILLAGE	3.38	\$33.80
ALIMONY 2	1.50	\$15.00
FIRE DIST 4	26.00	\$260.00
MOSQUITO DIST 2	4.20	\$42.00
RECREATION DIST 1	8.84	\$88.40
TOTAL PARISH MILLAGE/TAXES (TAXABLE ASSESSED VALUE 10,000)	141.99	\$1,419.90
ADDITIONAL CHARGES: MANDEVILLE MILLAGE/TAXES (TAXABLE ASSESSED VALUE 17,500)	11.03	\$193.03
PAY THIS AMOUNT		\$1,612.93

ASSESSOR LOUIS FITZMORRIS,
CERTIFIED LOUISIANA ASSESSOR

Our goal is to inform the citizens of our parish about property values and the assessment process.

While we are responsible for appraising and assessing the approximately 300,000 plus St. Tammany parcels, represented in the 133,000 bills that the tax collector sends out annually, each property owner is important and deserves the best possible service at our offices, by telephone and on the Internet. We appreciate and seek your comments and suggestions about our service and ways to better serve you.

The Assessor does not make the laws, raise or lower your taxes, or determine the total amount of taxes collected. The Constitution of the State of Louisiana provides the framework for taxation. The Louisiana Legislature makes the tax laws, and the Louisiana Tax Commission sets the rules and regulations for property assessment.

After a vote of the people, each individual taxing body, such as the school board, library, fire and recreation districts, and city and parish governments, determines tax rates and levies taxes. The tax rate provides the funds to pay for the services the voters have approved. The tax rate in your district is applied to your property's assessed value to determine the amount of taxes you pay. The St. Tammany Parish Sheriff's Office mails out the tax notices and collects the taxes.

How the Assessor determines your assessed value.

The Louisiana Constitution requires the Assessor to identify, list and value all property subject to ad valorem taxation on an assessment roll each year. The "ad valorem" basis for taxation means that all property should be taxed "according to value." The Constitution defines assessed value as a percentage of "fair market value" or "use value."

FAIR MARKET VALUE

Fair Market Value is determined by considering relevant real estate transactions in the market place between "willing sellers" and "willing buyers." The Assessor is also legally obligated to reassess your property at its value as of Jan. 1, 2015 for the year 2016 and until the next reassessment in 2020. Current construction costs, zoning, financing and economic changes also influence market values. The Assessor uses the three nationally recognized appraisal approaches to determine market value. These appraisal calculations are commonly referred to as the cost, income and market approaches. After a mass appraisal of your subdivision or area, a property's "assessed value" is determined by applying the appropriate percentage of value or assessment level the law requires. The property's physical characteristics, such as square footage, quality and age of improvements (buildings and other structures), depreciation and class, etc., are also taken into account.

PROPERTY IS ASSESSED AS FOLLOWS:

Land	10%
Improvements for Residential (<i>incl. apartments</i>)	10%
Improvements for Commercial	15%
Business Movable Property (<i>personal</i>)	15%
Commercial Land	10%
Public Service Properties (<i>excl. land</i>)	
(<i>assessed by the Louisiana Tax Commission</i>)	25%

How your taxes are calculated.

If your home is valued at \$175,000, 10 percent of fair market value is \$17,500, your assessed value. If you have applied and are eligible for homestead exemption, subtract \$7,500 for a taxable value of \$10,000. If your parish tax rate is 141.99 mills (*A mill is 1/1000th of one cent.*), multiply the taxable value by 0.14199 to arrive at the total parish taxes due. Millage rates vary across the parish by tax districts and municipal boundaries. A tax calculator is online for your convenience at www.stpao.org/assessment-tools.

RESIDENTIAL EXAMPLE:

\$175,000.00	Fair Market Value Land and Improvements
x 0.10	Assessment Level for Residential Property
\$17,500.00	Assessed Value
(\$7,500.00)	Maximum Homestead Exemption
\$10,000.00	Taxable Value
x 0.14199	Parish Tax Rate 141.99 mills
\$1,419.90	TOTAL PARISH TAXES DUE

NOTE: The example is for parish taxes only as homestead exemption does not apply to city taxes or extra "fees," such as parcel fees.

COMMERCIAL EXAMPLE:

\$200,000.00	Fair Market Value Commercial Improvements
x 0.15	Assessment Level for Commercial Improvements
\$30,000.00	Assessed Value Improvements
\$100,000.00	Fair Market Value Commercial Land
x 0.10	Assessment Level for Commercial Land
\$10,000.00	Assessed Value Land
\$40,000.00	Assessed Value Improvements and Land
x 0.14199	Parish Tax Rate 142.2 mills
\$5,679.60	TOTAL PARISH TAXES DUE



Assessor Louis Fitzmorris (left) and Chief Deputy Troy Dugas.



Assessor Louis Fitzmorris.



Left to right: Assessor Louis Fitzmorris, Chief Deputy Troy Dugas, Commercial Appraiser J.B. Powell, Business and Appraisal Director Matt Faust.

Our mission is to serve the citizens of St. Tammany Parish with fairness, efficiency and responsiveness.