



# St. Tammany Parish Assessor's Office

Louis Fitzmorris  
Assessor

St. Tammany Parish Justice Center  
701 North Columbia Street • Covington, Louisiana 70433

## APPLICATION AND AGREEMENT FOR USE VALUE ASSESSMENT 2023

ASSESSMENT NO: \_\_\_\_\_ NAME: \_\_\_\_\_

Property Description: \_\_\_\_\_

Application is hereby made for a Use Value Assessment on the above land, which meets the definition of bona fide agricultural, horticultural, marsh or timber land as described Louisiana Revised Statute 47:2302 and, in the case of bona fide agricultural, horticultural, or timber land, is at least three (3) acres in size or has produced an average annual gross income of at least \$2,000 in one or more of the designated classifications for four (4) years preceding this application.

Are there any houses, buildings, or structures on this land: Specify type: \_\_\_\_\_ Age \_\_\_\_\_

If so, what is the physical address \_\_\_\_\_ Size of Yard \_\_\_\_\_ Initial: \_\_\_\_\_

I hereby certify that this land is (Mark type or types of Use):

\_\_\_\_\_ Bona fide agricultural land, which is land devoted to the production for sale, in reasonable commercial quantities, of plants and animals, or their products, useful to man, and agricultural land under a contract with a state or federal agency restricting its use for agricultural production.  
\_\_\_\_\_ Acreage

\_\_\_\_\_ Bona fide horticultural land, which is land devoted to the production for sale, in reasonable commercial quantities, of fruits, vegetables, flowers or ornamental plants, and horticultural land under a contract with a state or federal agency restricting its use for horticultural production.  
\_\_\_\_\_ Acreage

\_\_\_\_\_ Bona fide timberland, which is land stocked by forest trees of any size and specie, or formerly having such tree cover within the last three years and not currently developed or being used for non-forest purposes, and devoted to the production, in reasonable commercial quantities, of timber and timber products, and timberland under a contract with a state or federal agency restricting its use for timber production.  
\_\_\_\_\_ Acreage

Bona fide marsh land is wetland not devoted to agricultural, horticultural or timber purposes.

Saltwater Marsh \_\_\_\_\_ Acreage    Brackish Marsh \_\_\_\_\_ Acreage    Freshwater Marsh \_\_\_\_\_ Acreage

Louisiana Revised Statute 47:2306(A) states: In the event that the landowner obtains a use value assessment by means of false certifications on his application, or fails to timely notify the assessor of loss of eligibility for use value assessment as required by Section 5(A) of this Act,\* he shall be liable for a penalty equal to five times the difference between the tax under a market value assessment and the tax under a use value assessment for the tax years in which the use value assessment was attributable to the false certifications or failure to timely notify the assessor of loss of eligibility.  
\*R.S. 47:2305.

In the event this land ceases to meet the requirements for a Use Value Assessment, I will so notify the Assessor of St. Tammany Parish within sixty (60) days.

Directions to property: \_\_\_\_\_

Landowner's Printed Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
LOUIS FITZMORRIS  
St. Tammany Parish Assessor

\_\_\_\_\_  
By: Deputy Assessor