How to determine if you qualify for special assessments.

You may qualify for a special assessment if you:
• Are 65 years of age or older and have an adjusted gross household income below $77,030 for 2020 (adjusted annually based on the Consumer Price Index),
• Have a service-connected disability rating of 50 percent or more,
• Are a surviving spouse of someone killed in action, missing in action or a prisoner of war for a period exceeding 90 days, or
• Are permanently and totally disabled.

You may qualify for a senior or veteran freeze to lock in the current assessed value of your home for as long as you own and occupy the home, your income does not exceed the maximum allowed, and improvements added later do not exceed 25 percent of the home’s value. The freeze extends to surviving spouses who are at least 55 years of age and meet all criteria. For veterans having a service-connected disability rating of 100 percent, the next $7,500 of the assessed valuation shall not be included. Senior veteran and disability freezes prevent assessed values, not taxes, from increasing in the future. To apply, please bring a copy of the recorded trust.

How and when to file for homestead exemption.

It is generally advisable to apply for homestead exemption for your new primary residence between Jan. 1 and April 15 the year after your purchase unless buying an existing home without a homestead exemption and you do not have an exemption elsewhere. Please bring to the assessor’s office a copy of the recorded act of sale and your driver’s license or voter’s registration card that shows your new address. If your home is in a trust, please bring a copy of the recorded trust.

How your taxes can increase.

Your property tax bill may increase when:
1. Voters are asked to vote for and approve increased or new property tax millages.
2. Market value changes by the Jan. 1, 2019 valuation date increases assessed value in the 2020 reassessment cycle.
3. You make improvements to your existing property. For instance, if you add a garage, additional rooms, etc., the fair market and assessed values would increase.
4. A taxing body rolls up (increases) millages as legally allowed after public hearing and meeting.
5. You are no longer eligible for a special assessment or exemption.

How to appeal your assessment.

A property owner has the right to appeal his assessment. To request a review of your assessment, please contact your assessor’s office and, if possible, provide:
• a recent appraisal addressed to a financial institution, or
(We discourage ordering an appraisal for this purpose.)
• any information documenting adverse conditions that may directly affect the value of your property.

The legal time frame to file a review is a two-week period in August. You must file prior to or during this period to preserve additional appeal rights. After the rolls are certified in Nov., the assessor is unable to make value changes without the tax commission’s approval. If, after discussing the matter with the assessor and a difference of opinion still exists, you may appeal your assessment to the St. Tammany Parish Board of Review (parish council). If the board, after hearing your appeal, agrees with the assessor, you may appeal this decision to the Louisiana State Tax Commission. If the commission agrees with the board and the assessor, you can appeal your case to district court.

IMPORTANT DATES TO REMEMBER:

Jan. 1 Property is assessed based upon its value, ownership and condition.
Apr. 1 Deadline for businesses to file self-reporting LAT-5 forms for business-owned moveables.
Aug. Assessment roll is opened for two weeks during this time so taxpayers may inspect their assessments.
Nov. 15 The tax roll is filed with the Louisiana Tax Commission, and the Sheriff begins to mail tax notices.
Dec. 31 Property taxes are due and become delinquent thereafter incurring interest and penalties.

(All dates are subject to change.)

Louis Fitzmorris, CLA
ASSESSOR, ST. TAMMANY PARISH
www.stpao.org

COVINGTON OFFICE:
ST. TAMMANY PARISH JUSTICE CENTER
701 N. Columbia Street
985.809.8180 / fax 985.809.8190

SLIDELL OFFICE:
TOWER’S BUILDING
520 Old Spanish Trail / 2nd Fl., Suite 2F
985.646.1990 / fax 985.607.0222

OFFICE HOURS:
Monday-Friday: 8:30-4:30
(Shelby Office) CLOSED for lunch 1:00-2:00
Se habla español.

www.stpao.org

Get the most current information, review past millage history, print and complete forms before you visit the Assessor’s office, view your own assessment, calculate taxes and communicate with the Assessor’s office.
Our goal is to inform the citizens of our parish about property values and the assessment process.

We are responsible for assessing thousands of parcels throughout St. Tammany Parish, represented in the nearly 140,000 bills that the tax collector sends out each year. However, each and every individual property owner is important and deserves the best possible service at our office locations and on the telephone and our website. Our mission statement is: "To serve the citizens of St. Tammany Parish with fairness, efficiency and responsiveness." We strive every day to work efficiently for you, the citizens of St. Tammany, 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, 2019 for the year 2020 and until the next reassessment in 2024. Current construction costs, 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:

How the Assessor determines your assessed value.

1. 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.

2. 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, 2019 for the year 2020 and until the next reassessment in 2024. Current construction costs, 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.

3. How your taxes are calculated.

As an example, 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 144.72 mills (A mill is 1/1000th of one cent.), multiply the taxable value by 0.14472 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.

How your taxes are calculated.

As an example, 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 144.72 mills (A mill is 1/1000th of one cent.), multiply the taxable value by 0.14472 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.

How the Assessor determines your assessed value.

1. 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.

2. 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, 2019 for the year 2020 and until the next reassessment in 2024. Current construction costs, 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.

3. How your taxes are calculated.

As an example, 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 144.72 mills (A mill is 1/1000th of one cent.), multiply the taxable value by 0.14472 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.