

ST.TAMMANY ASSESSOR'S OFFICE
Quadrennial Report
2020 Ad Valorem Property Taxes



Where Does Tax Revenue Come From?
Where Do Your Property Tax Dollars Go?

A message from Assessor Louis Fitzmorris



St. Tammany has been a constant among the top 10 fastest growing parishes in the state for many years.

This growth of new residents fuels new business and creates more revenue for the services your parish agencies provide. I want to share with you, the taxpayer, this report to help you understand where property tax revenue is derived and how it's divided among the various taxing agencies, and also share a few updates on the latest progress within the St. Tammany Parish Assessor's Office.

2020, among other things, was a reassessment year. The assessor's office is mandated by law to identify, list and value all property subject to taxation every four years. And I am very proud of my hard-working staff in this accomplishment. We were prepared. My team did an outstanding job despite the many challenges of the pandemic. Because reassessment is such a mammoth job, we have already begun preparations for the next reassessment year in 2024. We are busy verifying data, updating photographs and adding parcels daily.

We are also in the process of converting to an all new technologically advanced assessment software. This upgrade is greatly needed. The new software will allow our team to work more effectively and efficiently for our parish.

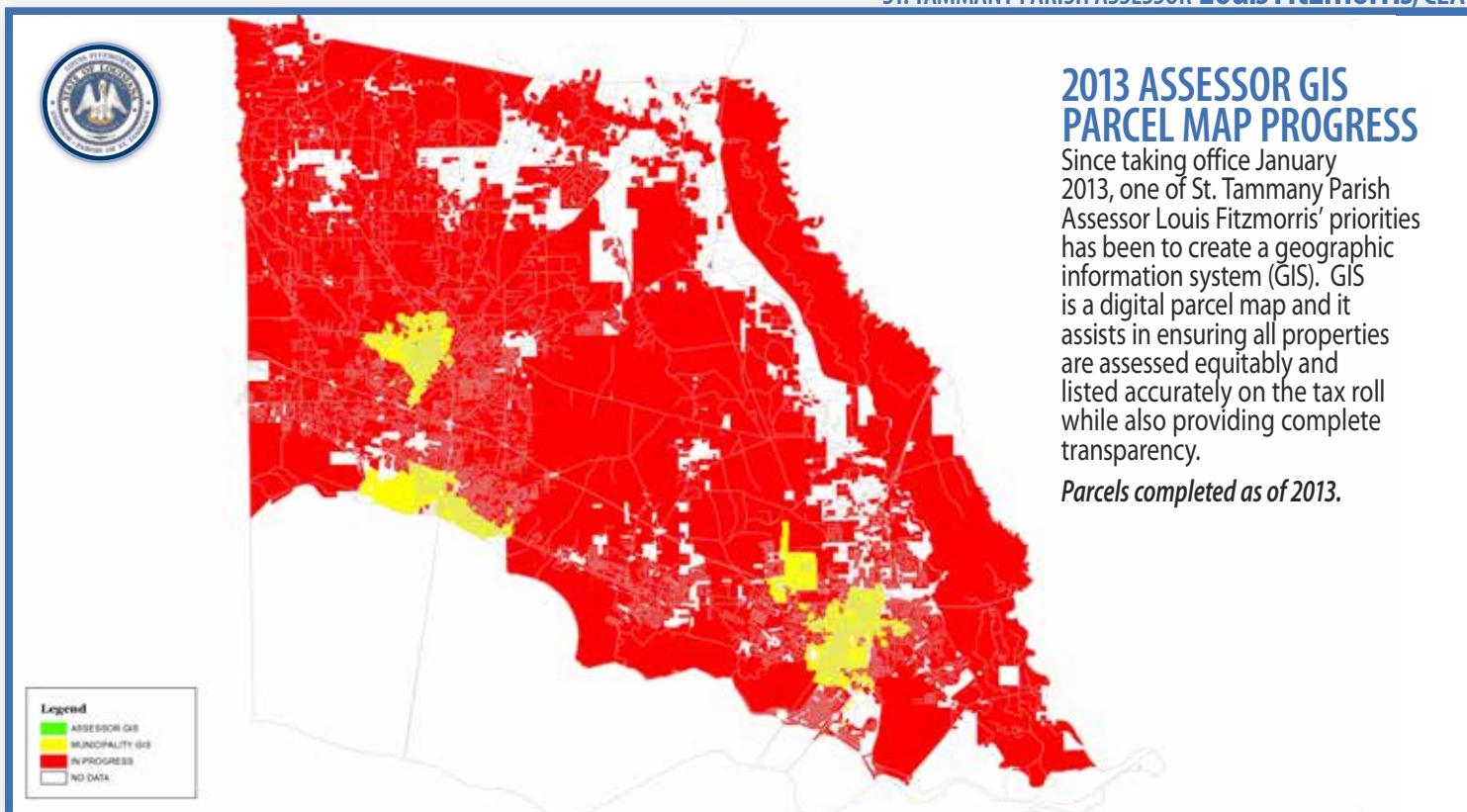
I want to inform you of a change in state law that may be beneficial to many of you. The maximum allowable income to freeze assessments has increased. If you are 65 or older, totally disabled or a partially disabled veteran, and your annual income is \$100,000 or less, you may qualify to freeze the current assessed value of your home. Please check our website, STPAO.org, to inquire more if you think you may be eligible.

Our website is a valuable tool, and I urge everyone to utilize it. Particularly every August, as that is the time to check your assessment and verify your mailing address and any exemptions you may have. STPAO.org is user-friendly and updated regularly. In addition to our parcel viewer and assessment data, we have an informative video library with tutorials and the latest assessment and exemption requirements. Many forms are also available on our website and submittable online. They may also be conveniently downloaded, printed and completed at home to expedite your business with our office.

Although we are open to the public, we strongly urge citizens to make advanced appointments before arriving to either of our office locations. This allows us to quickly and safely serve you without a needless, lengthy wait. We now also have Zoom appointment availability for Homestead Exemption applications. What once had to be done in-person only, can now all be done online at your convenience.

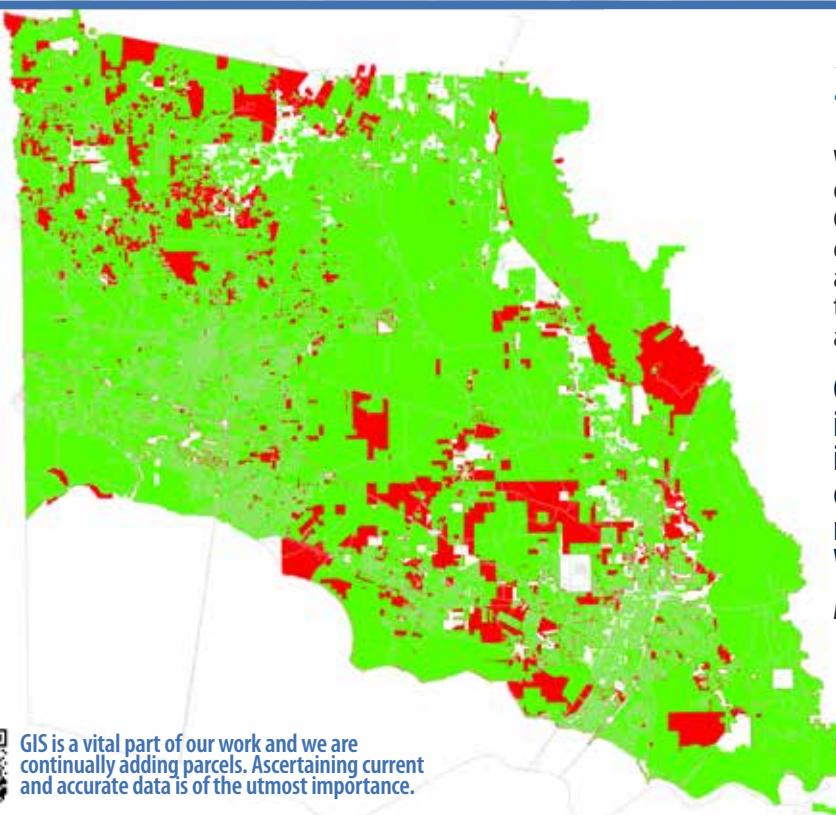
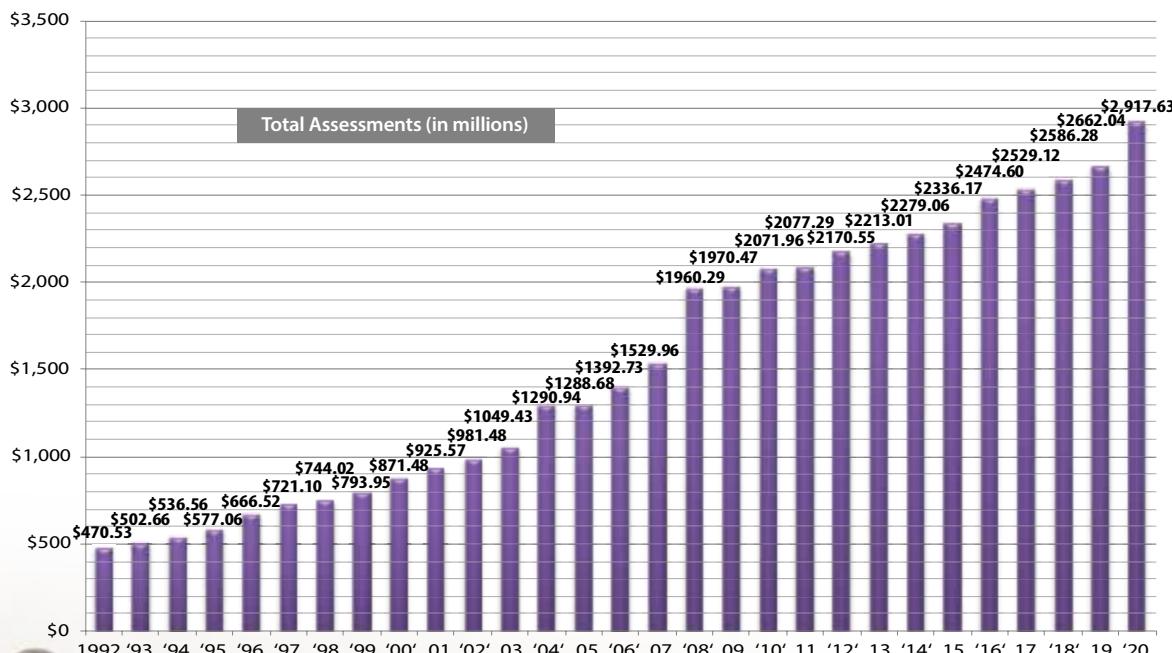
I hope you find this report helpful. Our mission statement is: **"To serve the citizens of St.Tammany with fairness, efficiency and responsiveness."** We are here to serve you to our best ability. Please do not hesitate to contact us if we can assist you in any way.

ST. TAMMANY PARISH ASSESSOR **Louis Fitzmorris, CLA**



PARISH GROWTH IN TOTAL ASSESSED VALUE

We all know the enormous amount of growth and increased market values we have seen here in St. Tammany. As this graph shows, total parish assessed value was \$470.53 million in 1992 compared to almost \$2.92 billion in 2020, our last reassessment year.



2021 ASSESSOR GIS PARCEL MAP PROGRESS

We are proud of this ongoing endeavor, and our team utilizes GIS daily to ensure the tax roll is complete, accurate and as equitable as possible. We also have made this technology available to the public and other government agencies.

Comparing these two maps, in 2013, 55,219 parcels were identified in GIS compared to over 119,000 parcels in 2021. This massive project is still underway. We are now about 90% complete.

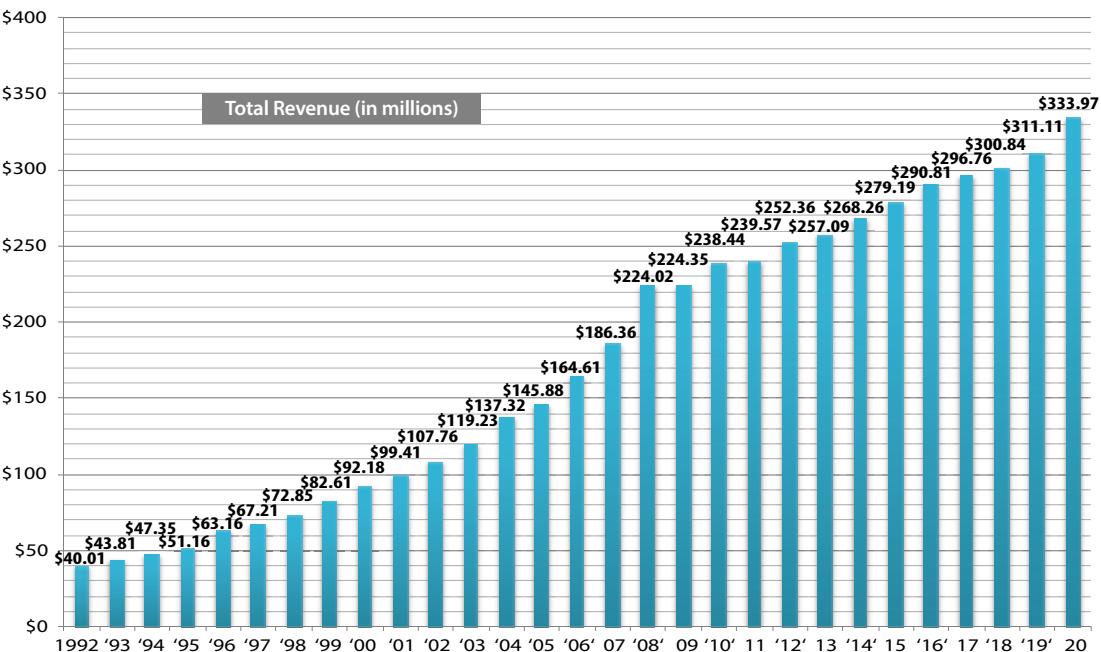
Parcels completed as of 2021.



GIS is a vital part of our work and we are continually adding parcels. Ascertaining current and accurate data is of the utmost importance.

PARISH GROWTH IN GROSS REVENUE

With an increase in assessed value comes a corresponding growth in tax revenue. As you can see, the parish's total revenue was \$40 million in 1992 compared to almost \$334 million in 2020. Why is it important to note this growth in both assessed value and revenue? Each taxing district is receiving more money year after year due to this growth. Every taxing district is required by law to set their millages annually. The goal of reassessment is to be revenue neutral. This is accomplished by taxing bodies voting to roll back millages, which many do. Voting to roll millages up, or forward, results in an increase in taxes.

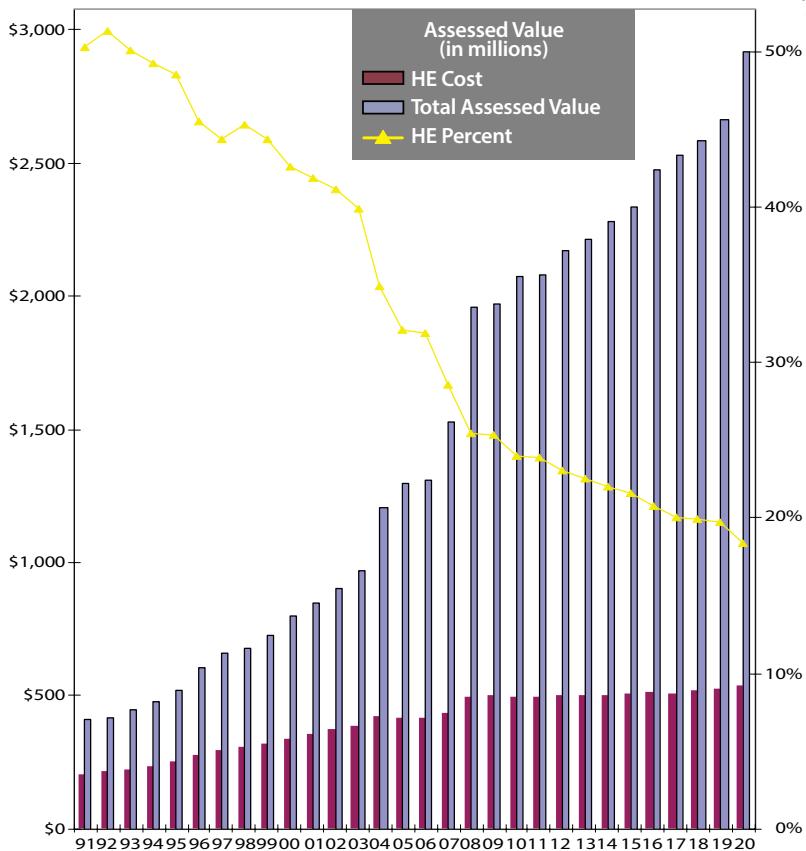
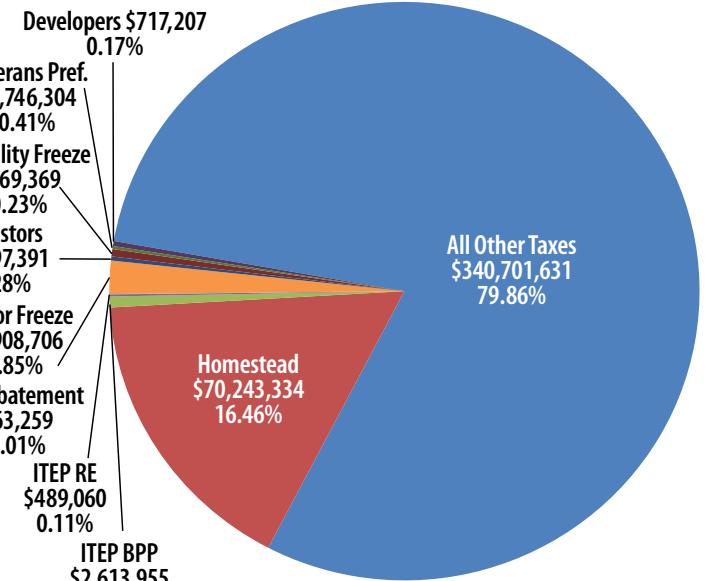


TOTAL COST OF SPECIAL ASSESSMENTS & EXEMPTIONS

Special assessments and exemptions (such as Homestead Exemptions, Freezes and Tax Abatement properties) impacted your parish's and taxing districts' revenue by a \$85,948,586 loss in 2020. These are tax dollars not collected because of qualifying special assessments and exemptions.

Total Revenue without Special Assessments & Exemptions:
\$426,650,217*

*Does not include nonprofits nor public owned properties.



WHAT IS THE EFFECT OF THE HOMESTEAD EXEMPTION?

In 2020, a savings to taxpayers of \$72,421,758.10.

The savings from Homestead Exemptions have decreased as property values have increased. This shows that the Homestead Exemption has not kept up with inflation. In 1992, a Homestead Exemption was about 50% of the total assessed value of a home. In 2020, that amount was 18.4%. STPAO has put forth great effort to eliminate ineligible double-Homestead Exemptions. Despite growth, the total cost remained relatively flat. The percentage of homes completely homestead exempt in the year 2000 was 47%. In 2020 it was only 6%.

PARISH AND MUNICIPALITY MILLAGE RATES & PARCEL FEES



These charts show changes in municipal and parish millages from 2019 to 2020 in addition to parcel fees. All millages and fees are created by a vote of the people. Municipal millage rates are not subject to Homestead Exemption. A complete millage history may be found on our website.

MILLAGE RATES

PARISH WIDE MILLAGES	2019 TOTAL MILLAGES	2020 TOTAL MILLAGES
1 - Law Enforcement	11.69	11.14 ↓
2 - School Debt Service	64.41	62.00 ↓
7 - Florida Parish Juvenile Center	2.75	2.75
8 - Drainage Maintenance	1.77	1.69 ↓
9 - Library	6.07	5.78 ↓
11 - Parish Special Assessor	2.59	2.47 ↓
12 - Public Health	1.77	1.69 ↓
28 - Mosquito District 2	3.90	3.90
100 - Animal Shelter	.82	.78 ↓
101 - Council on Aging	1.92	1.83 ↓
104 - Coroner	3.26	3.10 ↓
PARISH WIDE	100.95	97.13 ↓
TAX DISTRICT MILLAGES		
13 - Alimony 1 Rural	2.89	2.75 ↓
14 - Alimony 2 City	1.44	1.37 ↓
49 - Drainage District 5 Gravity	0.00	0.00 ↓
15 - Fire District 1	35.00	33.65 ↓
42 - Fire District 2	20.52	20.62 ↑
16 - Fire District 3	34.94	34.95 ↑
17 - Fire District 4	26.00	25.38 ↓
18 - Fire District 5	29.58	29.68 ↑
19 - Fire District 6	20.12	18.98 ↓
20 - Fire District 7	20.17	19.74 ↓
21 - Fire District 8	34.18	32.25 ↓
22 - Fire District 9	35.00	35.00
24 - Fire District 11	42.17	40.30 ↓
25 - Fire District 12	24.95	24.50 ↓
41 - Fire District 13	29.00	28.71 ↓
32 - Lighting District 1	4.13	4.05 ↓
33 - Lighting District 4	3.97	3.89 ↓
34 - Lighting District 5	3.07	0.00 ↓
44 - Lighting District 6	2.15	2.09 ↓
35 - Lighting District 7	2.97	2.86 ↓
112 - Lighting District 16	0.00	0.00 ↓
47 - Northshore Harbor Center	.33	.33
29 - Recreation District 1	7.25	6.90 ↓
30 - Recreation District 2	0.00	0.00 ↓
43 - Recreation District 4	10.82	10.61 ↓
110 - Recreation District 6	10.59	10.26 ↓
31 - Recreation District 7	0.00	0.00 ↓
45 - Recreation District 11	9.79	9.23 ↓
46 - Recreation District 12	10.00	10.00
48 - Recreation District 14	9.40	9.21 ↓
63 - Slidell Memorial	7.00	7.00
26 - Water District 2	3.06	3.26 ↑

MUNICIPALITY MILLAGE RATES

CITIES & TOWN MILLAGES	2019 TOTAL MILLAGES	2020 TOTAL MILLAGES
52 - City of Covington	21.00	20.01 ↓
53 - City of Mandeville	9.31	8.86 ↓
51 - City of Slidell	27.07	26.09 ↓
55 - Town of Abita Springs	15.86	15.25 ↓
54 - Town of Madisonville	8.55	8.55
56 - Town of Pearl River	9.98	9.50 ↓

PARCEL FEES

MISC FEES INCLUDING PARCEL FEES	2019	2020
Timberland Fire Protection	\$.08	\$.08
Drainage District 5 Phase 1 per Acre	\$ 250.00	\$300.00 ↑
Drainage District II Phase per Acre	\$ 295.50	\$295.50
Drainage District 4	\$ 135.00	\$135.00
Lighting District 11	\$ 25.00	\$ 25.00
Lighting District 14 Parcel Fee Ashton Oaks	\$ 150.00	\$150.00
Lighting District 9	\$ 32.00	\$ 32.00
Lighting District 15	\$ 0.00	\$ 0.00
Fire District 1 Parcel Fee	\$ 39.00	\$ 39.00
Sub-Drainage District 2 Parcel Fee Meadowbrook	\$ 250.00	\$250.00
LTC Assessment Fee Others	\$ 30.00	\$.15
LTC Assessment Fee Public Service	\$ 40.00	\$.40
Road Lighting District 10	\$ 50.00	\$ 50.00
Sub-Drainage District 1 of Drainage District 3	\$ 3.00	\$ 0.00
Sub-Drainage District 3 of Gravity Drainage District 5	\$ 200.00	\$200.00
Lakeshore Village Master Community Development Dist.	\$1,189.24	Varies

TOP 10 COMMERCIAL TAX PAYERS

Businesses do still pay the highest tax bills in the parish. Assessments for Public Service businesses such as Cleco and ATMOS are not set by STPAO. By law, that is handled by the LA Tax Commission.

Central LA Electric Co	\$6,632,998
Florida Marine LLC	\$2,215,490
Weeks Marine	\$2,100,964
ATMOS Energy Corp	\$2,078,808
Associate Wholesale Grocers	\$2,094,870
Tri States NGL Pipeline LLC	\$1,606,334
Chevron USA Inc	\$1,463,080
BellSouth Communications	\$1,366,737
Regions Bank	\$1,269,344
Parkway Pipeline LLC	\$1,252,189

HIGHEST MILLAGE RATES IN LA

This is a weighted average compiled by the LA Tax Commission. You will notice that St. Tammany is ranked the 6th highest in the state. In 2013, we were ranked 4th. As we continue to experience growth and increasing market values here in St. Tammany, if taxing bodies continually lower their millage rates, this lowering trend should be expected. Remember, all millages are voted on publicly every year by the elected officials and non-elected boards of each taxing agency.

Grant	156.2
Lasalle	154.2
St. Helena	150.0
Allen	149.1
Orleans	143.9
St. Tammany	140.2
St. Bernard	138.3
Caddo	137.6
Caldwell	137.3
Cameron	133.6

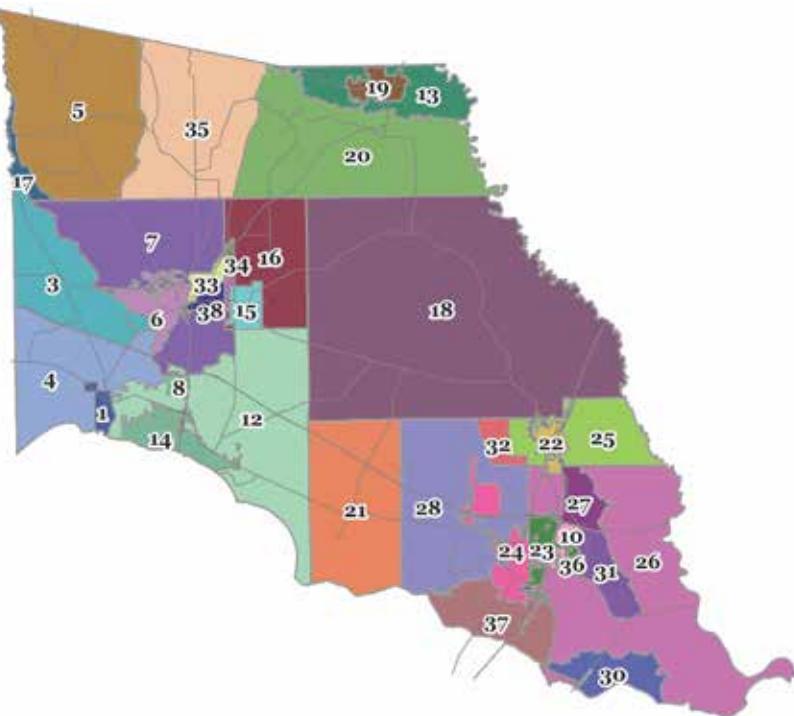
We are here to serve you.

TAX DISTRICT	WARD	PARISH	CITY
1	1 - Madisonville	128.33	8.55
3	1 - Rural Fire	137.80	0.00
4	1 - Rural - Includes TCH & FLWS	129.71	0.00
5	2 - RF - Rural Fire, Folsom Area	139.56	0.00
6	3 - Covington	98.50	21.00
7	3 - Rural (excludes codes 45, 109 & 115)	124.38	0.00
8	4 - RC - Country Club and Riverwood	132.16	0.00
10	8 - LR - Levee Road District	140.86	0.00
12	4 - Rural Mandeville and Lewisburg (excludes code 44)	132.16	0.00
13	5 - RN - Rural North - Sun Area	134.88	0.00
14	4 - Mandeville	130.78	8.86
15	10 - Abita Springs	139.98	15.25
16	10 - Rural	141.36	0.00
17	2 - RM - Rural Mosquito District	139.56	0.00
18	6 - Rural - Includes Hillcrest	126.62	0.00
19	5 - Sun	134.88	0.00
20	5 - Rural - Bush	134.88	0.00
21	7 - Rural - Lacombe - Includes Recreation District 4	156.49	0.00
22	8 - PR - Pearl River	146.13	9.50
23	8 - S - Slidell	139.48	26.09
24	9 - S - Slidell	139.48	26.09
25	8 - NF - Rural Fire	147.51	0.00
26	8 - RO - Rural Outside Levee	140.86	0.00
27	8 - RL - Rural Levee	140.86	0.00
28	9 - Rural	144.75	0.00
29	Lake Crossing - Cellular Towers	99.88	0.00
30	8 - ROLF - Outside Levee & Road & Fire	107.21	0.00
31	8 - SR - Sub Road	140.86	0.00
32	9 - NF - Rural Fire	151.40	0.00
33	3 - RW - Rural Water District	127.64	0.00
34	10 - RW - Rural Water District	144.62	0.00
35	2 - Rural - Lee Road Area	129.12	0.00
36	8 - LD - Lighting District	140.86	0.00
37	9 - RL - Rural Lighting/Eden Isles	143.72	0.00
38	3 - WS - Water and Sewer District	127.64	0.00
39	10 - WS - Water and Sewer District	144.62	0.00
PW (Parishwide and City)		97.13	

NOTE Parish taxes are due Dec. 31. No Homestead Exemptions apply to city taxes.

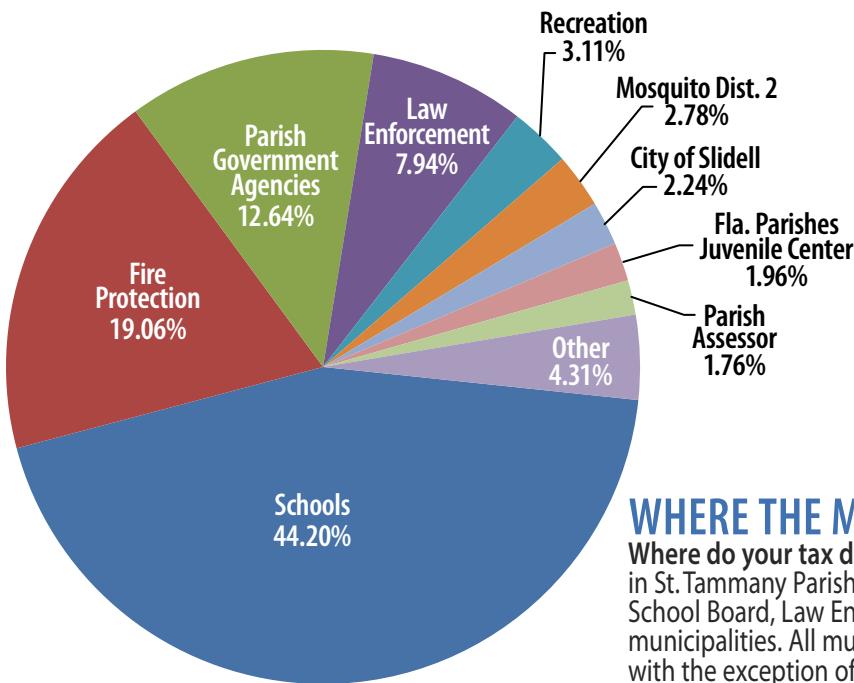
TAX DISTRICT MAP & MILLAGE RATES BY TAX DISTRICT

This map will help you identify in which taxing district you reside and the accompanying millage chart shows the millage for your taxing district and how your tax rate compares. If you notice, millages can vary widely between areas like Covington and Slidell.



PARISH TAX BILL

Each year, you receive a tax bill from the Tax Collector, the St. Tammany Parish Sheriff's Office, that looks similar to this. What you will notice is how your total taxes are distributed among the taxing bodies. This varies considerably depending on where you live. Taxes are due to the Sheriff's Office annually by December 31.



PROPERTY ASSESSED		ASSESSMENT
LAND		5,000
BUILDING(S)		15,000
TOTAL ASSESSMENT		20,000
LESS HOMESTEAD EXEMPTION		7,500
NET ASSESSMENT		12,500

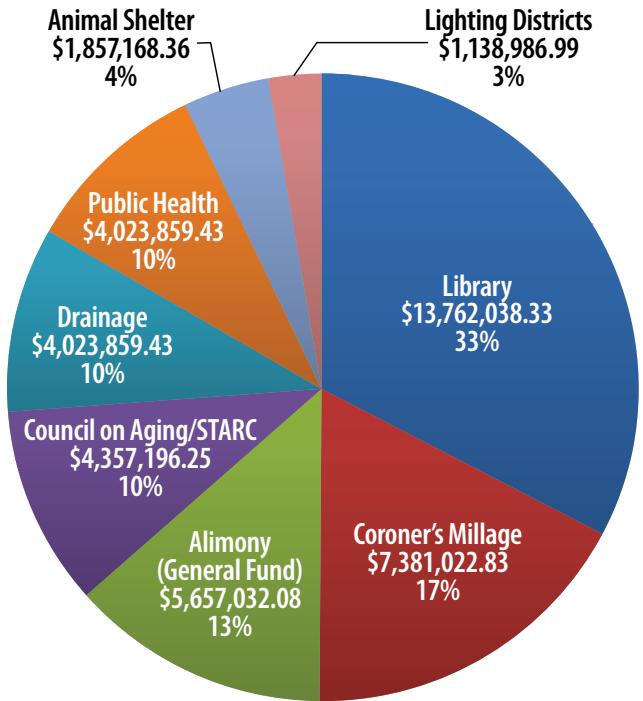
MILLAGE & PARCEL FEE CHARGES		
TAX DISTRICT	MILLAGE	TAX AMT
LAW ENFORCEMENT	11.14	\$139.20
SCHOOL DIST NO 12 BOND/INT	13.90	\$173.75
SCHOOL CONST TAX	3.48	\$43.50
SCHOOL ADDITIONAL SUPPORT	4.42	\$55.25
SCHOOL BLDG REPAIR	3.14	\$39.25
SCHOOL MAINT/SCHOOL	32.41	\$405.13
SCHOOL SAFETY/SECURITY	2.75	\$34.38
SCHOOL SECURITY SRO MHP	1.90	\$23.75
FLORIDA PARISH JUV CENTER	2.75	\$34.38
DRAINAGE MAINTENANCE	1.69	\$21.13
LIBRARY	5.78	\$72.25
ASSESSMENT DISTRICT	2.47	\$30.88
PUBLIC HEALTH	1.69	\$21.13
ANIMAL SHELTER	0.78	\$9.75
COUNCIL ON AGING	1.83	\$22.88
CORONER'S MILLAGE	3.10	\$38.75
MOSQUITO DIST 2	2.75	\$34.38
ALIMONY 1	3.90	\$48.75
FIRE DIST 01	33.65	\$420.63
LIGHTING DIST 7	2.86	\$35.75
NORTHSHERE HARBOR CENTER	0.33	\$4.13
SLIDELL HOSPITAL DIST	7.00	\$87.50
TOTAL PARISH MILLAGE/TAXES	143.72	\$1,796.50
ADDITIONAL CHARGES:		
DRAINAGE DISTRICT 5 PH 1	0.00	\$90.00
FIRE DIST 1 PARCEL FEE	0.00	\$39.00
PAY THIS AMOUNT		\$1,925.50

WHERE THE MONEY GOES

Where do your tax dollars go? Thirty-nine taxing bodies receive funding in St. Tammany Parish. You will notice a great deal of funds are for the School Board, Law Enforcement and Fire Districts. Funding also goes to municipalities. All municipalities have alimony and dedicated millages, with the exception of the Villages of Folsom and Sun.

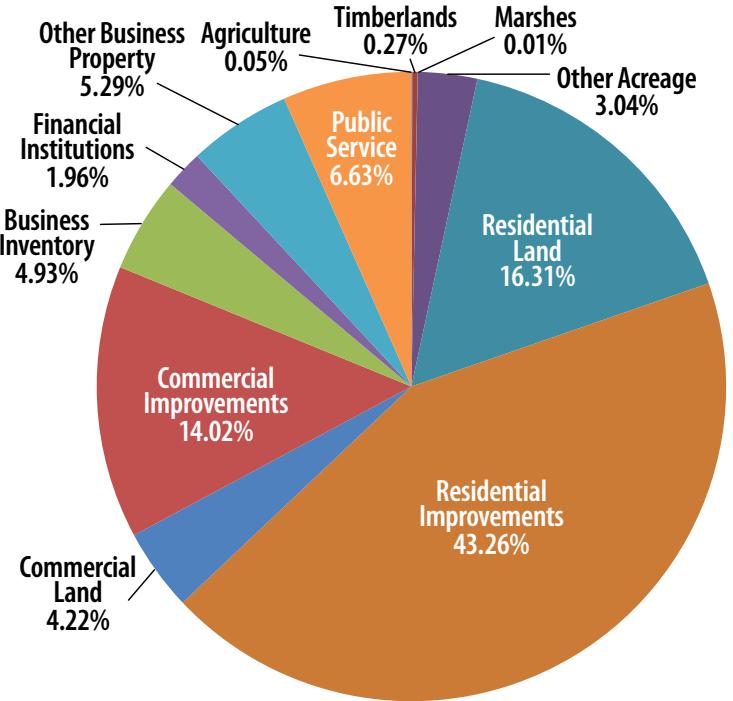
PARISH GOVERNMENT AGENCIES

With the exception of Alimony, all of these are dedicated millages. Meaning, the funds are strictly for these agencies or government functions. Alimony is for maintenance and means that the dollars go into the general fund and can be used for almost any purpose. As you see, of the total tax revenues the parish receives, 13% goes into the parish's general fund.



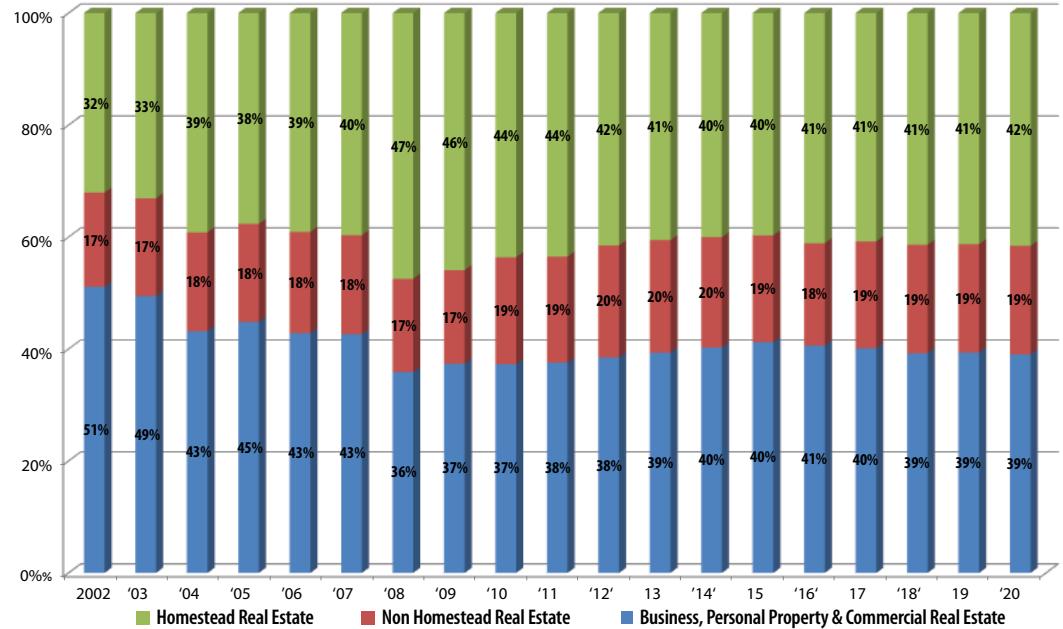
PARISH SOURCES OF REVENUE

This pie chart shows where your tax dollars are derived. You will notice that 60% of the chart is a combination of residential land and residential improvements revenue. St. Tammany is unique in comparison to most other parishes in Louisiana, where the tax revenue is majority commercial and derived from business and industries, not residential taxpayers. This makes sense if you consider: What is and has been the #1 industry here in St. Tammany parish? Residential homebuilding.



BUSINESS VS. RESIDENTIAL TAX BURDEN

This graph shows the tax burden to business compared to the tax burden to residents. Over time this tax burden has shifted. For example, in 2002, when St. Tammany's population was just over 200,000, businesses paid 51% of the property taxes compared to the 49% residents paid. St. Tammany is different from much of the state where the majority are fully homestead exempt. By 2020, when the parish's population was 260,419, businesses paid 39% of the tax burden compared to 61% being paid by residents.



"I hope you have found this informative and educational. The Assessor's Office does not take a position on individual taxing body millages. However, I do feel it is important, and my responsibility as your Assessor, to keep you informed of millage rates and where your tax dollars are allocated. Lastly, please remember to always check your assessment every August. It is the time to verify all exemptions, special assessments, etc. It is good practice to always check, even if it is not a reassessment year; assessed values may change as structure conditions change or data is corrected or updated. Checking your assessment online only takes a minute, or always feel free to call my office, and any of my staff will be happy to assist you."

Assessor Louis Fitzmorris