

ST. TAMMANY PARISH ASSESSOR'S OFFICE

# Quadrennial Report

2024 Ad Valorem Property Taxes

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





## A Message from Assessor Louis Fitzmorris

As I present this 2024 Quadrennial Reassessment Report for St. Tammany Parish, I want to take a moment to reflect on the progress, challenges, and responsibilities that have both defined the last four years and will affect us moving forward.

This reassessment cycle was shaped by innovation and accountability. My team and I successfully implemented a modern assessment software system, substantially completed a parish-wide GIS mapping project, and deployed advanced technology that has significantly enhanced how we manage data, enforce policy, and carry out procedures. These improvements allowed us to conduct this reassessment thoroughly, efficiently, and in full compliance with the law. I am incredibly proud of my dedicated team who helped make this challenging reassessment a success.

One of the most encouraging outcomes, however, was the remarkably low number of formal appeals. Only about 100 assessments—out of more than 130,000—were sent to the Board of Review. That reflects not only the accuracy of our work, but also the fairness of the values we assigned.

I'm pleased to report that 34 of 38 taxing bodies chose to roll back their millages for 2024, delivering meaningful tax savings to property owners. Every four years, adjusted millage rates are calculated, set, and approved by the Louisiana Legislative Auditor, after which taxing agencies vote to adopt a rate anywhere between zero and their maximum authorized amount. I'm proud to share that my office has once again lowered its millage rate, and I continue to encourage all taxing bodies to demonstrate fiscal restraint and good governance.

All property taxes in Louisiana are either constitutional or approved by voters. However, in many cases, the actual decision to raise or lower your taxes is not made by the elected officials that voters might assume are responsible, but by appointed volunteers who sit on various boards and commissions. I believe it is essential that taxpayers are aware of this process and how these decisions are made. I will continue to do everything I can to keep the public informed of any tax implications as taxing bodies proceed with setting their millage rates.

While millages remain an important part of the discussion, we must also address reforms that deliver lasting relief to homeowners. One critical step is raising the Homestead Exemption. It has remained fixed at \$75,000 since 1980, despite decades of inflation, rising home prices, and increasing costs of living. What once offered protection to homeowners no longer reflects the economic realities we live in today. A modernized exemption—doubled to \$150,000—would better serve Louisiana's homeowners. I have called for this change for years, and I will continue to do so on behalf of the citizens I represent. I encourage taxpayers to reach out to their legislators and voice their support for increasing the Homestead Exemption.

Transparency and service remain central to everything we do. Our office offers a full range of public services and information through our website, including GIS parcel data, assessment values, online forms for exemptions and special assessments, detailed millage histories, educational materials and videos, and online business personal property filing—in addition to the certified tax roll itself. We are committed to making the assessment process as clear and accessible as possible, and to ensuring that every taxpayer understands their rights and responsibilities. Please utilize STPAO.org and the wealth of information on it.

As always, it is my mission to serve the citizens of St. Tammany Parish with fairness, efficiency, and responsiveness. I understand that every assessment affects someone's pocketbook, and I take that responsibility seriously. I will continue to use every tool at my disposal to deliver accurate assessments, exceptional public service, and full transparency in everything we do.

Thank you for allowing me to serve you.

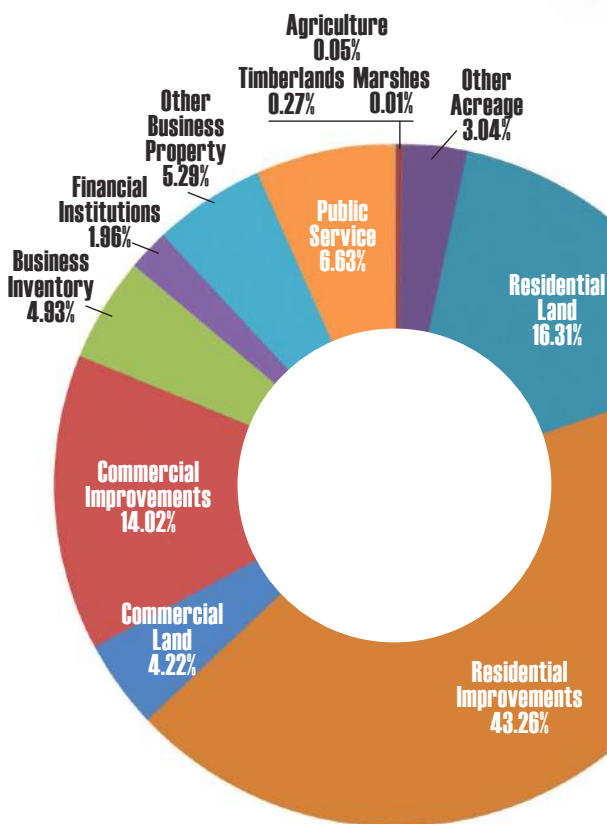
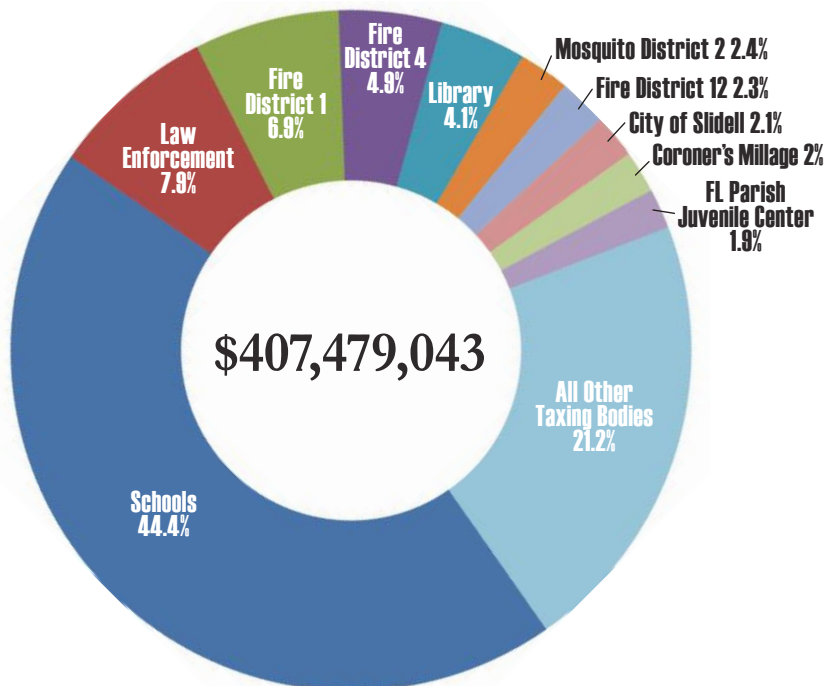
**ST. TAMMANY PARISH ASSESSOR Louis Fitzmorris, CLA**

*Assessor Louis Fitzmorris*



## 2024 PERCENTAGE OF ALL REVENUE

St. Tammany Parish received a total tax revenue of \$407,479,043. This chart illustrates how property tax revenue in St. Tammany is divided among local taxing bodies. Many separate entities rely on their own dedicated funding streams—highlighting the complexity of our local tax structure and its impact on how public services are funded throughout the parish.



## WHERE DOES THE REVENUE COME FROM?

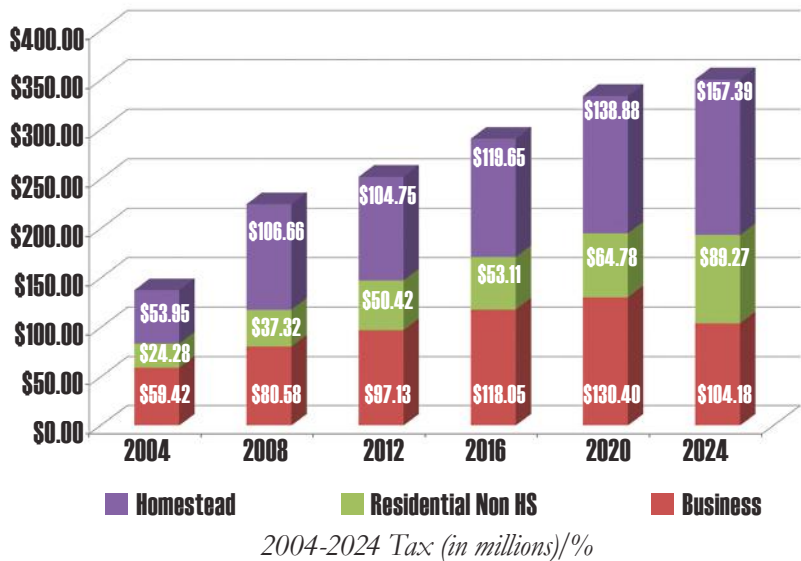
Residential properties continue to generate the largest share of revenue in St. Tammany. This highlights the vital importance of fair and accurate residential assessments.



**We are here to serve you.**

## TAX BURDEN: RESIDENTIAL VS. COMMERCIAL

In Louisiana, parishes with significant industrial or commercial sectors—such as those with refineries, chemical plants, or gaming establishments—receive the bulk of their property tax revenue from commercial properties. In contrast, St. Tammany has opted not to pursue large-scale industry, placing the primary tax burden on residential property owners to support the parish’s tax base.

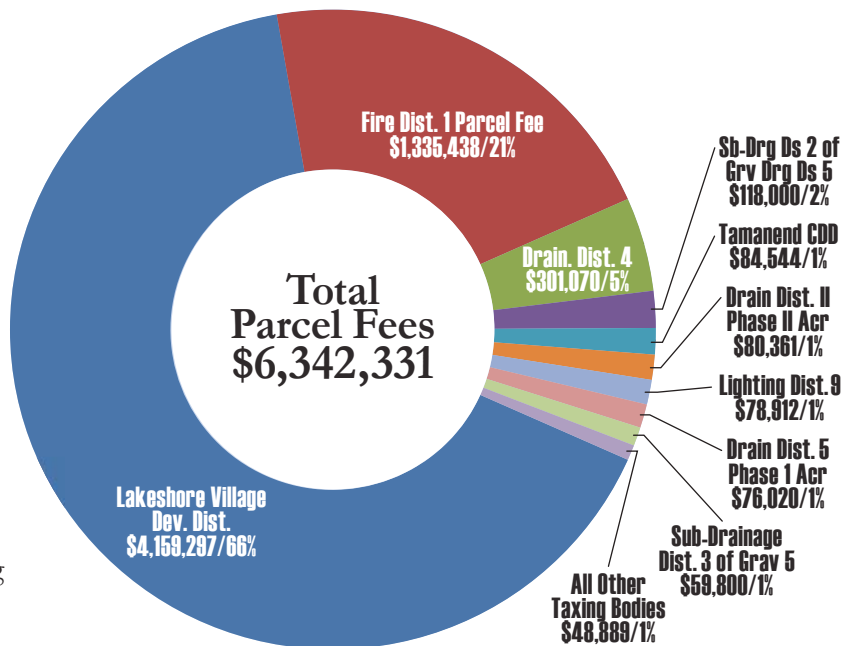


## 2024 TOP PARCEL FEES

While much of the public conversation around property taxes centers on millage rates, many essential local services in St. Tammany Parish are also funded through parcel fees. These fees—levied per property or per acre—support specific services, such as drainage, lighting, and fire protection. Most parcel fees have remained steady since the last reassessment.

### A few things to note:

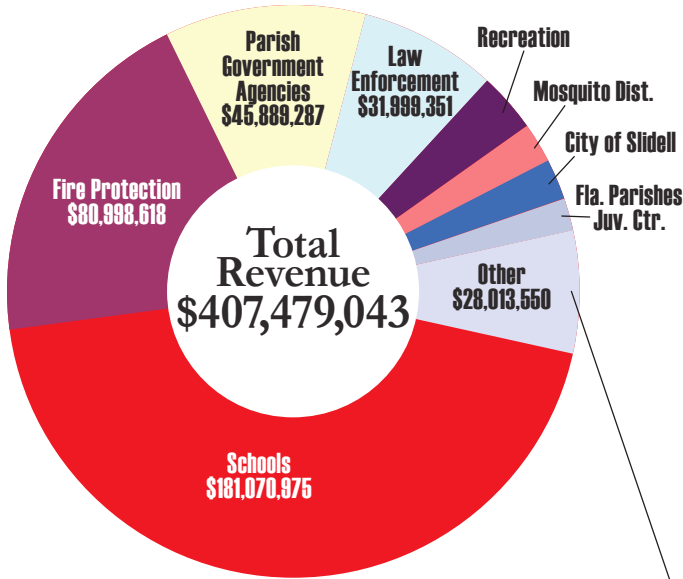
- Fire District 1’s parcel fee remains at \$39.00 per parcel but is set to expire in 2026 and will require voter approval to continue.
- Drainage District fees, some exceeding \$250 per acre, remain unchanged.
- Lakeshore Village and Tamanend have more complex fee structures, often linked to bond repayments or infrastructure costs. These fees can vary significantly year to year and by parcel, depending on size, location, and debt obligations.



## WHERE DOES REVENUE GO?

### Notable observations:

- In 2024, 44.44% of all property tax revenue in St. Tammany Parish—more than \$181 million—was allocated to public schools.
- St. Tammany's Fire Districts collectively received nearly 20% of total property tax revenue in 2024.
- Law Enforcement received less than 8% of total property tax revenue.
- Both public schools and law enforcement also receive funding from local sales taxes, in addition to property tax revenue.

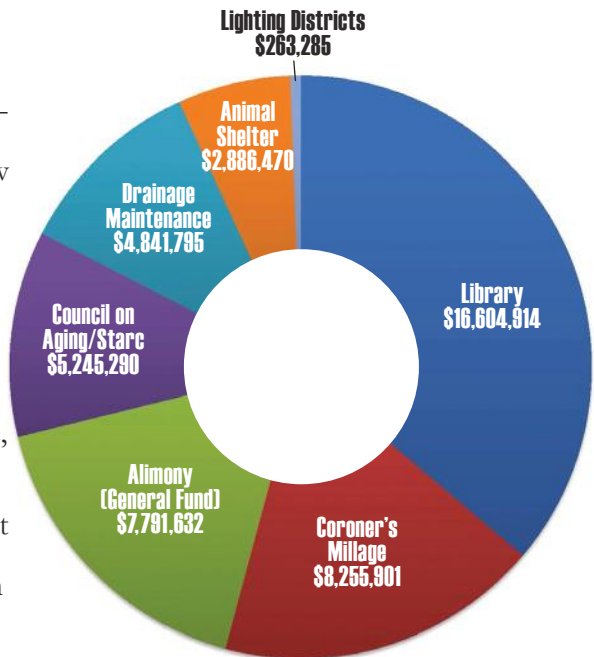


Slidell Hospital District	1.80%	Fire Dist. 1 Parcel Fee	0.33%
Parish Assessor	1.76%	Smaller Towns	0.22%
Lakeshore Village Dev. Dist.	1.02%	Drainage	0.16%
City of Covington	0.95%	Fees and smaller millages	0.08%
City of Mandeville	0.54%	Tamanend CDD	0.02%

## PARISH GOVERNMENT AGENCIES

This chart shows how property tax dollars are distributed to parish government agencies—just one part of the broader tax picture. While most property tax revenue supports schools, law enforcement, and fire protection, this snapshot focuses on the nearly 12% allocated specifically to the parish, funding entities like the library, the coroner, and also the general fund.

- Importantly, with the exception of the general fund (alimony), these are dedicated revenues. That means the tax dollars collected for each agency—such as the library, the coroner's office, drainage maintenance, and others—are legally restricted for use only by that specific agency for its designated purpose. These funds cannot be reallocated, borrowed, or used by another agency or for a different function, even within parish government, without first obtaining voter approval through a public election.



# TOP TEN TAXING BODIES IN ST. TAMMANY PARISH.

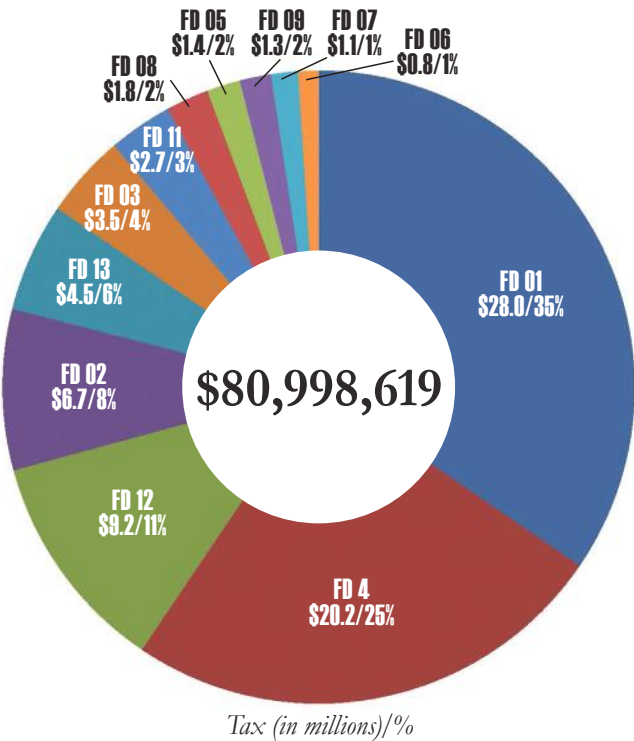
This illustrates the top ten taxing bodies in St. Tammany Parish by highest total property tax revenue in 2024.

### A few key observations:

- Collectively, these 10 entities account for nearly 80% of all property tax dollars parishwide.
- The top 3 taxing bodies—Schools, Law Enforcement, and Fire District 1, together account for nearly 60% of total property tax revenue.
- Fire District 1, serving only a portion of the parish, ranks third in total revenue collected parishwide.

*\*Agencies that are not parishwide and only serve specific areas within St. Tammany.*

Fire Dist. #1 Slidell	Fire Dist. #5 Folsom	Fire Dist. #9 Bush
Fire Dist. #2 Madisonville	Fire Dist. #6 Lee Road	Fire Dist. #11 Pearl River
Fire Dist. #3 Lacombe	Fire Dist. #7 Talisheek	Fire Dist. #12 Unincorporated Covington
Fire Dist. #4 Mandeville	Fire Dist. #8 Abita Springs	Fire Dist. #13 Goodbee



TAXING BODY	TAX (IN MILLIONS) %
Schools	\$181.1/44.4%
Law Enforcement	\$32.0/7.9%
* Fire District 1	\$28.0/6.9%
* Fire District 4	\$20.2/4.9%
Library	\$16.6/4.1%
Mosquito Dist. 2	\$9.6/2.4%
* Fire District 12	\$9.2/2.3%
* City of Slidell	\$8.6/2.1%
Coroner's Office	\$8.3/2.0%
Fla Parishes Juvenile Detention Center	\$7.7/1.9%

## FIRE DISTRICT REVENUE DISTRIBUTION

When you review this Quadrennial Report and the breakdown of how revenue is distributed, it becomes clear that not all districts are funded equally—particularly among fire districts. We have what you might call “the haves and the have-nots,” with some districts receiving significantly more funding than others.

**This data illustrates how 2024 property tax revenue is distributed among St. Tammany Parish’s fire districts:**

- Fire Districts 1, 4, and 12 collectively receive 71% of total fire protection tax revenue.
- The remaining nine districts divide the other 29%, with several receiving less than 2% each.

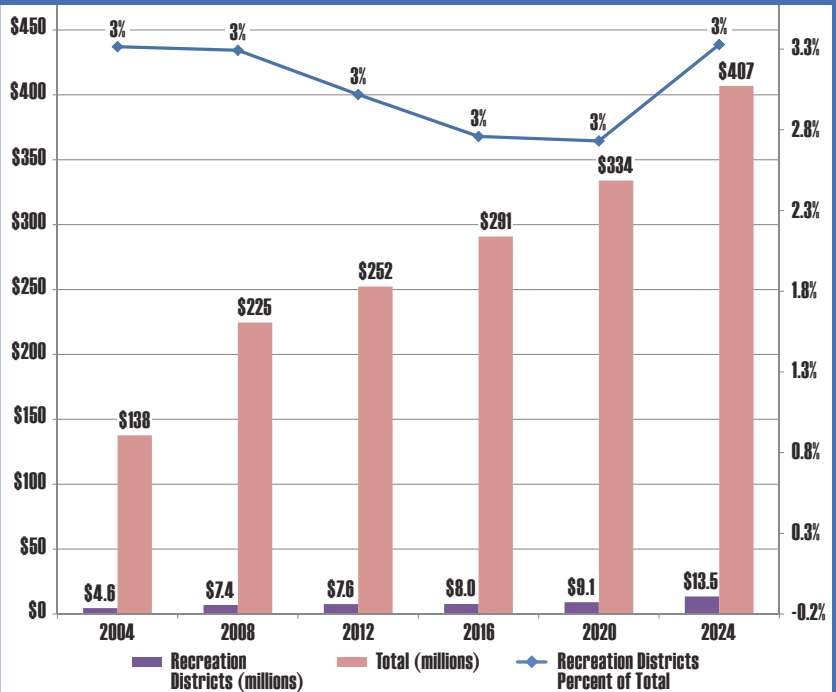
This visual offers insight into the wide variation in funding levels from one district to another—raising important questions about fairness, sustainability, and how best to serve all corners of our parish.

## RECREATION DISTRICT HISTORY

This graphic illustrates the growth of property tax revenue dedicated to St. Tammany Parish's recreation districts over six reassessment cycles, compared to total parishwide property tax revenue.

- Recreation Dist. #1  
**Mandeville**
- Recreation Dist. #2  
**Bush**
- Recreation Dist. #4  
**Lacombe**
- Recreation Dist. #6  
**Lee Road**
- Recreation Dist. #7  
**Pearl River**
- Recreation Dist. #11  
**Abita Springs**

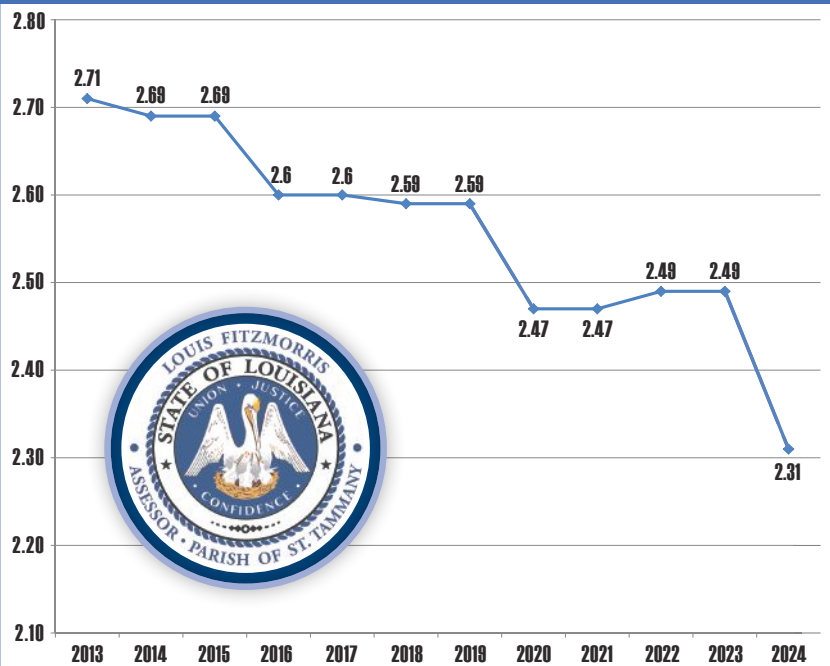
2004-2024 ST. TAMMANY PARISH REC DIST PROP TAXES VS. TOTAL PROP TAXES (IN MILLIONS)\*



## ASSESSOR MILLAGE HISTORY

This chart reflects a long-standing commitment to responsible fiscal stewardship—with the Assessor's Office consistently making purposeful decisions to set its millage rate below the maximum allowed rate and reduce the tax burden on St. Tammany Parish property owners. We have opted to lower our mills over numerous reassessment cycles—a measured approach that has resulted in meaningful, recurring savings for taxpayers.

ST. TAMMANY PARISH ASSESSOR MILLAGE RATE BY YEAR 2013-2024





## 2024 TOP 10 PARISHES WEIGHTED AVERAGE MILLAGE RATES

By comparing parish millage rates across Louisiana, this snapshot provides context for how St. Tammany stacks up—and how its tax trajectory is shifting within the broader statewide landscape.

- In 2024, St. Tammany ranked 9th highest in weighted average millage rates at 130.7 mills.
- That's down from 7th place in 2023, when the rate was 141.5 mills—an 8.29% decrease.
- This marks the 5th largest percentage drop among all 64 parishes.

Despite remaining in the top ten statewide, St. Tammany's relative tax rate position is improving, suggesting efforts toward fiscal restraint.

This pattern also signals trust in the Assessor's revenue projections, as taxing bodies have confidence they will receive the revenues estimated without needing to roll forward their millage rates.

### TOP 10 MILLAGES

1. Caddo	158.1
2. St. Bernard	152.4
3. Grant	150.5
4. St. Helena	149.7
5. Allen	145.7
6. Bienville	138.4
7. Cameron	138.0
8. Caldwell	133.2
9. St. Tammany	130.7
10. East Carroll	129.3

## IT MATTERS WHERE YOU LIVE.

In St. Tammany Parish, property taxes aren't one-size-fits-all. The same house, with the same assessed value, can be taxed very differently depending on location—because millage rates vary by district. Some areas pay under 100 mills, while others exceed 150. Where you live directly impacts what you pay in taxes.





# 2024 MILLAGE RATES BY TAX DISTRICT

TAX DISTRICT	WARD	PARISH
1	1 - Madisonville	126.43*
3	1 - Rural Fire	128.23
4	1 - Rural - Includes TCH & FLWS	119.58
5	2 - RF - Rural Fire, Folsom Area	128.37
6	3 - Covington	109.67*
7	3 - Rural ( <i>excludes codes 45, 109 &amp; 115</i> )	116.63
8	4 - RC - Country Club and Riverwood	124.38
10	8 - LR - Levee Road District	130.79
12	4 - Rural Mandeville & Lewisburg ( <i>excludes code 44</i> )	124.38
13	5 - RN - Rural North - Sun Area	126.63
14	4 - Mandeville	131.14*
15	10 - Abita Springs	145.58*
16	10 - Rural	132.54
17	2 - RM - Rural Mosquito District	128.37
18	6 - Rural - Includes Hillcrest	116.96
19	5 - Sun	126.63
20	5 - Rural - Bush	126.63
21	7 - Rural - Lacombe - Includes Recreation Dist. 4	142.59
22	8 - PR - Pearl River	145.28*
23	8 - S - Slidell	154.39*
24	9 - S - Slidell	154.39*
25	8 - NF - Rural Fire	141.38
26	8 - RO - Rural Outside Levee	130.79
27	8 - RL - Rural Levee	130.79
28	9 - Rural	130.79
30	8 - ROLF - Outside Levee & Road & Fire	98.38
31	8 - SR - Sub Road	130.79
32	9 - NF - Rural Fire	141.38
33	3 - RW - Rural Water District	120.65
34	10 - RW - Rural Water District	136.56
35	2 - Rural - Lee Road Area	120.57
36	8 - LD - Lighting District	130.79
37	9 - RL - Rural Lighting/Eden Isles	130.79
38	3 - WS - Water and Sewer District	120.65
39	10 - WS - Water and Sewer District	136.56

\*Municipal millages included. Recreation Districts 1, 4 & 11 include areas beyond their district.



2024 REAL ESTATE PROPERTY TAX NOTICE		
ASSESSMENT NUMBER		
PROPERTY ASSESSED		
LAND	ASSESSMENT	
BUILDING(S)	10,000	
TOTAL ASSESSMENT	15,000	
HOMESTEAD	25,000	
NET ASSESSMENT	-7500	
	17,500	
MILLAGE & PARCEL FEE CHARGES		
TAX DISTRICT	MILLAGE	TAX AMT
LAW ENFORCEMENT	10.31	\$180.43
SCHOOL DEBT SERVICE	13.80	\$241.50
SCHOOL CONST TAX	3.22	\$56.35
SCHOOL ADDITIONAL SUPPORT I	4.09	\$71.58
SCHOOL MAINT. OPERATIONS I	2.91	\$50.93
SCHOOL MAINT. OPERATIONS II	30.01	\$525.18
FLORIDA PARISH JUV CENTER	2.49	\$43.58
DRAINAGE MAINTENANCE	1.56	\$27.30
LIBRARY	5.35	\$93.63
ANIMAL SHELTER	0.93	\$16.28
COUNCIL ON AGING	1.69	\$29.58
CORONER'S MILLAGE	2.66	\$46.55
ASSESSMENT DISTRICT	2.31	\$40.43
SCHOOL ADDITIONAL SUPPORT II	2.55	\$44.63
SCHOOL SECURITY SRO MHP	1.76	\$30.80
ALIMONY 2	1.44	\$25.20
MOSQUITO DIST 2	3.10	\$54.25
FIRE DIST 1	32.41	\$567.18
SLIDELL HOSPITAL DISTRICT	8.86	\$118.13
TOTAL PARISH MILLAGE/TAXES	129.34	\$2,263.45
ADDITIONAL CHARGES: CITY OF SLIDELL MILLAGE/TAXES (TAXABLE ASSESSED VALUE 25,000)	25.05	\$626.25
FIRE DIST.1 PARCEL FEE	39.00	39.00
TOTAL AMOUNT DUE		\$2,928.70

## HOW TO CALCULATE YOUR TAXES

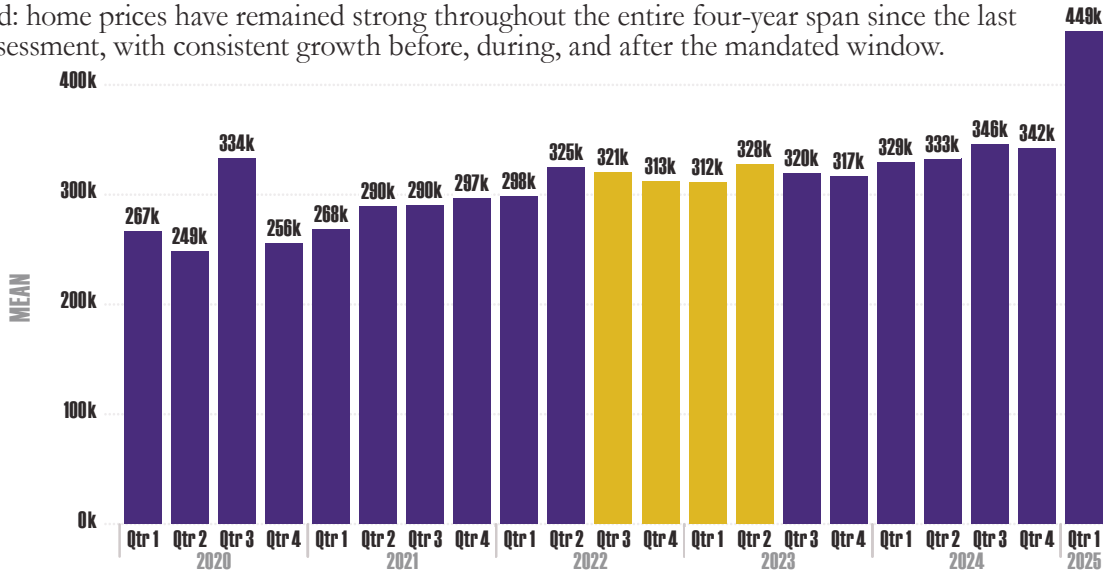
<i>Residential Example:</i>	
\$250,000.00	Fair Market Value Land and Improvements
x 0.10	Assessment Level for Residential Property
\$25,000.00	Assessed Value
- (\$7,500.00)	Maximum HE
\$17,500.00	Taxable Value
x 129.34	Millage Rate
\$2,263.45	Tax Amount
+ \$626.25	Additional Charges
+ \$39.00	Fire Dist Parcel Fee
\$2,928.70	TOTAL TAXES DUE

Municipal millages are not subject to homestead exemption.

# RESIDENTIAL SALES TRENDS SINCE 2020 REASSESSMENT

This chart shows quarterly home sale prices in St. Tammany Parish from early 2020 through the first quarter of 2025, based on qualified sales data. The yellow-highlighted section marks the state-mandated time frame established by the Louisiana Tax Commission that assessors are legally required to use when valuing property during a reassessment year. For the 2024 reassessment, this period was July 1, 2022 through June 30, 2023.

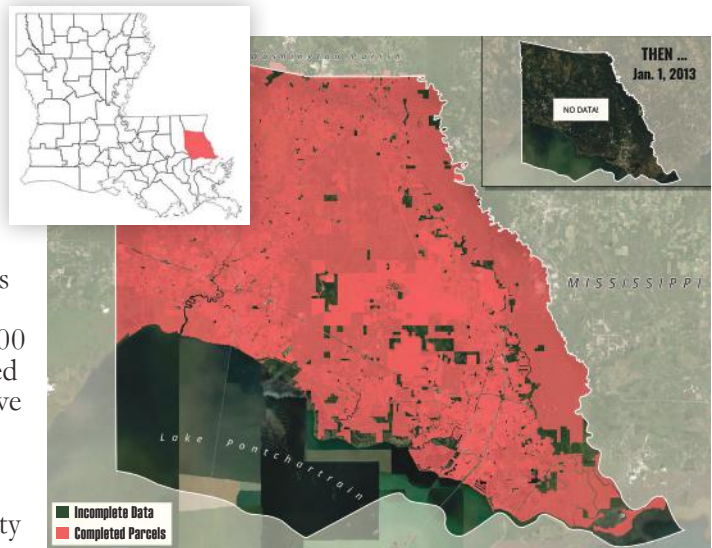
While that time frame determines assessment values, the full chart illustrates a broader trend: home prices have remained strong throughout the entire four-year span since the last reassessment, with consistent growth before, during, and after the mandated window.



## ST. TAMMANY PARISH PARCEL MAP REPORT

*From Zero to 134,000+: Building St. Tammany’s First Complete Parcel Map*

When Assessor Fitzmorris took office in 2013, the Assessor’s Office had no parcel GIS data. Since then, building this digital infrastructure has been a top priority. As of April 2025, we’re proud to report that over 134,000 ownership parcels have been identified and mapped—creating a comprehensive and modern parcel map for all of St. Tammany Parish. This robust Geographic Information System has also elevated the accuracy and integrity of our assessment process—helping us verify property data, update records more efficiently, and deliver a more complete and equitable tax roll for the parish. We’ve made a focused investment in completing this essential task, and we share our parcel data with other St. Tammany government agencies to ensure everyone benefits. The data is also free and publicly accessible on our website.



## MILLAGE RATE TRENDS: 2012 VS 2024

Since Assessor Fitzmorris took office in 2012, nearly every taxing body in St. Tammany Parish has rolled back its millage rates—delivering measurable savings to taxpayers. However, a few chose to roll forward multiple times during that period, raising their rates and increasing taxes.

### Key Observations:

- Several of these entities—especially Fire Districts 1 and 12—also rank among the Top Ten Taxing Bodies, reflecting both high revenue collections and increased millage rates.
- The Northshore Harbor Center and Public Health millages were eliminated entirely.
- The widespread trend of millage rollbacks—over 70%—demonstrates responsible fiscal discipline across the parish, reducing tax burdens even as property values have increased.
- This pattern also reflects trust in the Assessor's projections, as taxing bodies rely on those estimates and have confidence they will receive sufficient revenue without needing to raise rates.



## Net Millage Rates 2012-2024 Changes (increase/decrease)

DESCRIPTION	2012 MILLAGE	2024 MILLAGE		NET MILLAGE	% DIFF
Recreation Dist 11	7.55	9.26	↑	+1.71	22.65%
Recreation Dist 04	8.06	9.26	↑	+1.2	14.89%
Animal Shelter	0.85	0.93	↑	+0.08	9.41%
Fire Dist 01	29.70	32.41	↑	+2.71	9.12%
Fire Dist 11	42.36	43.00	↑	+0.64	1.51%
Fire Dist 12	24.88	25.00	↑	+0.12	0.48%
Fire Dist 03	34.83	34.95	↑	+0.12	0.34%
Library	5.35	5.35	→	0	0.00%
Council On Aging/STARC	1.69	1.69	→	0	0.00%
Fire Dist 04	26.00	26.00	→	0	0.00%
Fire Dist 09	35.00	35.00	→	0	0.00%
Public Health	1.83	0.00	↓	-1.83	-100.00%
Northshore Harbor Center	5.00	0.00	↓	-5.	-100.00%
City Of Mandeville	15.80	8.21	↓	-7.59	-48.04%
Recreation Dist 06	16.00	10.31	↓	-5.69	-35.56%
School Dist No. 12 Bond/I	20.90	13.80	↓	-7.1	-33.97%
Water Dist 2	6.00	4.02	↓	-1.98	-33.00%
Mosquito Dist 2	4.50	3.10	↓	-1.4	-31.11%
Fire Dist 07	25.16	18.58	↓	-6.58	-26.15%
Recreation Dist 01	9.09	6.75	↓	-2.34	-25.74%
Coroner's Millage	3.38	2.66	↓	-0.72	-21.30%
Recreation Dist 12	11.70	9.26	↓	-2.44	-20.85%
Recreation Dist 02	5.00	4.00	↓	-1.	-20.00%
School Additional Support	4.81	4.09	↓	-0.72	-14.97%
Operation and Maint. Scho	35.27	30.01	↓	-5.26	-14.91%
School Bldg Repair	3.42	2.91	↓	-0.51	-14.91%
School Constitutional Tax	3.78	3.22	↓	-0.56	-14.81%
Parish Special Assessor	2.71	2.31	↓	-0.4	-14.76%
Drainage Maintenance	1.83	1.56	↓	-0.27	-14.75%
Law Enforcement	11.66	10.31	↓	-1.35	-11.58%
City Of Covington	22.00	19.49	↓	-2.51	-11.41%
Fire Dist 13	30.77	27.74	↓	-3.03	-9.85%
Lighting Dist 6	2.15	1.94	↓	-0.21	-9.77%
Florida Par. Juv. Center	2.75	2.49	↓	-0.26	-9.45%
Fire Dist 08	34.88	31.65	↓	-3.23	-9.26%
Town Of Abita Springs	15.86	14.49	↓	-1.37	-8.64%
Town Of Pearl River	5.83	5.35	↓	-0.48	-8.23%
Fire Dist 06	20.12	18.63	↓	-1.49	-7.41%
Fire Dist 02	20.52	19.09	↓	-1.43	-6.97%
Recreation Dist 14	9.45	8.86	↓	-0.59	-6.24%
City Of Slidell	26.56	25.05	↓	-1.51	-5.69%
Alimony 2	1.50	1.44	↓	-0.06	-4.00%
Alimony 1	3.00	2.89	↓	-0.11	-3.67%
Slidell Hospital District	7.00	6.75	↓	-0.25	-3.57%
Fire Dist 05	28.36	27.48	↓	-0.88	-3.10%

**ST. TAMMANY PARISH ASSESSOR'S OFFICE**  
**701 N. Columbia Street, Covington LA 70433**



**“OUR MISSION IS TO SERVE THE  
CITIZENS OF ST. TAMMANY PARISH  
WITH FAIRNESS, EFFICIENCY AND  
RESPONSIVENESS.”**



**COVINGTON OFFICE: 985.809.8180** **SLIDELL OFFICE: 985.646.1990**

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**[www.STPAO.org](http://www.STPAO.org)** 