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.

Property owners may also apply for eligible Special Assessments and Exemptions at the same time they apply for Homestead Exemption.

Applications may be completed in person or through a scheduled Zoom meeting. Book online through STPAO.org.

If your home is in a trust, please bring a copy of the recorded Abstract of Trust. Additional documentation may be required depending on the exemption or Special Assessment being requested.

HOW YOUR TAXES CAN INCREASE

Your property tax bill may increase when:

1. **A taxing body rolls up and increases its millage.**
2. **Voters approve increased or new property tax millages.**
3. **Market valuation changes six months before and six months after the Jan. 1 legal valuation date.**
4. **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.)**
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 their assessment. You may easily file for an Assessment Review on our website: STPAO.org. If possible, provide:

- any information documenting adverse conditions that may directly affect the value of your property.
- a recent appraisal addressed to a financial institution. (We discourage ordering an appraisal for this purpose.)

The legal time frame to file a review is the annual two-week "Open Roll" period held each August when the tax rolls are open for public inspection. Property owners are encouraged to file an Assessment Review online for efficiency. Forms are also available at the Assessor's Office and may be downloaded from STPAO.org. You must file prior to or during this legal time period to preserve additional appeal rights.

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). An Assessment Review must be filed before an appeal may be filed with the Board of Review. If the Board, after hearing your appeal, agrees with the Assessor, you may appeal this decision to the Louisiana Tax Commission. If the Commission agrees with the Board and the Assessor, you may appeal your case to district court.

After the rolls are certified in the fall, the Assessor is unable to make value changes without Louisiana Tax Commission approval.

Important Dates to Remember:

January 1
Property is assessed based on value, ownership and condition.

April 1
Deadline for businesses to file self-reporting LAT-5 forms for business-owned moveables.

August
Assessment roll is opened for two weeks during this time so taxpayers may inspect their assessments.

November 15
The tax roll is filed with the Louisiana Tax Commission, and the Sheriff begins to mail tax notices.

December 31
Property taxes are due and become delinquent thereafter incurring interest and penalties.

(All dates are subject to change.)



ST. TAMMANY PARISH ASSESSOR
Louis Fitzmorris, CLA

Committed to Serving You.

EMAIL: Assessor@STPAO.org

COVINGTON OFFICE, St. Tammany Parish Justice Center:
701 N. Columbia Street / **985.809.8180**

SLIDELL OFFICE, Towers Building:
520 Old Spanish Trail / Suite 2F / **985.646.1990**

OFFICE HOURS: Mon-Fri *8:30 a.m. - 4:30 p.m.*
(Slidell Office) **CLOSED FOR LUNCH** *1:00 p.m. - 2:00 p.m.*

Se habla español.

www.STPAO.org

Get the most current information, utilize our property tax calculator, view our GIS and parcel data, review past millage history, submit online forms, check your assessment, confirm Special Assessments and Exemptions, download educational pamphlets, view tutorials in our video library, and communicate with the Assessor's Office.

Understanding How Your Property is Assessed

"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."

LOUIS FITZMORRIS
STATE OF LOUISIANA
UNION · JUSTICE · CONFIDENCE
ASSESSOR · PARISH OF ST. TAMMANY

www.STPAO.org

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, 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 educate citizens and keep you informed. *We are here to 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 marketplace between "willing sellers" and "willing buyers." The assessor is also legally obligated to reassess your property based on its value and condition as of Jan. 1, 2027, for the 2028 reassessment and until the next reassessment in 2032. 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 considered.

PROPERTY IS ASSESSED AS FOLLOWS:

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

HOW YOUR TAXES ARE CALCULATED

As an example, if your home is valued at $375,000, 10 percent of fair market value is $37,500, your assessed value. If you have applied and are eligible for Homestead Exemption, subtract $7,500 for a taxable value of $30,000. If your parish tax rate is 144.72 mills (one mill is 1/1000 of a dollar, or 1/10 of 1 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. Our new Property Tax Calculator on our website is available for your assistance.

RESIDENTIAL EXAMPLE

$375,000.00	Fair Market Value Land and Improvements
x 0.10	Assessment Level for Residential Property
$37,500.00	Assessed Value
–($7,500.00)	Maximum Homestead Exemption
$30,000.00	Taxable Value
x 0.14472	Parish Tax Rate 144.72 mills
$4,341.60	TOTAL PARISH TAXES DUE

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 0.14472	Parish Tax Rate 144.72 mills
$5,788.80	TOTAL PARISH TAXES DUE

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

HOW TO DETERMINE IF YOU QUALIFY FOR SPECIAL ASSESSMENTS AND EXEMPTIONS

You may qualify for a Special Assessment (FREEZE) if you:

- Are 65 years of age or older and have a combined adjusted gross household income that does not exceed the annual limit established by Louisiana law. Income requirements are adjusted annually. Current income thresholds are available at STPAO.org.
- 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.

If you meet these requirements you may qualify for a Senior, Veteran or Disability Freeze Special Assessment to lock in the current assessed value of your home for as long as you own and occupy the home and improvements added later do not exceed 25 percent of the home's value. The Freeze extends to surviving spouses who meet applicable age and eligibility requirements.

Senior, veteran and disability freezes prevent assessed values, not taxes, from increasing in the future. Taxes may increase based on millage rates.

Current eligibility requirements and application information are available at STPAO.org.

EXEMPTIONS

Disabled Veteran Special Exemption

- Veterans with a service-connected disability rating of 50% to 69% may qualify for an additional $25,000 Special Exemption in addition to the Homestead Exemption.
- Veterans with a service-connected disability rating of 70% to 99% may qualify for an additional $45,000 Special Exemption in addition to the Homestead Exemption.
- Veterans with a service-connected disability rating of 100% or unemployability status may qualify for a 100% Special Exemption on their homestead property as provided by Louisiana law.
- Qualifying surviving spouses may also be eligible.
- A determination letter from the Veterans Administration is required.

First Responder Exemption

- Qualifying First Responders and public employees may be eligible for an additional $25,000 exemption in addition to the Homestead Exemption.
  To apply, please see your employer. A list of verified First Responders is supplied to STPAO regularly from qualifying agencies.
- Retirees do not qualify.
- Surviving spouses do not qualify.

More information can be found on our website here: https://stpao.org/first-responders/.

USE VALUE

According to state statutes, bona fide agricultural, horticultural, marsh and timberlands shall be assessed at a reduced use value rather than market value. The Louisiana Tax Commission adopts use values every four years based on recommendations from the LA Forestry and LA Assessors' Associations.

HOW AND WHEN TO FILE FOR HOMESTEAD EXEMPTION

It is generally advisable to wait until 30 days after closing to apply for Homestead Exemption for your new primary residence unless you are buying an existing home without a Homestead Exemption and you do not have an exemption elsewhere.