

An Analysis and Comparison of St. Tammany Parish Property and Sales Taxes

October 31, 2019

Prepared for:

—NBC—
Northshore Business Council

By:



*Southeastern Louisiana University
Business Research Center*



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Sincerely,

A handwritten signature in black ink, reading 'William Joubert', with a stylized flourish at the end.

William Joubert
Director
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Executive Summary

This study analyzes 2008 and 2018 property tax assessments and millages and sales tax rates and collections in St. Tammany Parish and five comparison parishes – Caddo, Calcasieu, Lafayette, Livingston, and Tangipahoa.

Caddo, Calcasieu, and Lafayette parishes have populations and total property assessments fairly similar to those of St. Tammany, while Livingston and Tangipahoa have populations of 52-54 percent and total assessments of 25-30 percent those of St. Tammany.

St. Tammany Parish had the highest total effective property tax millage of the selected parishes in both 2008 and 2018 (145.73 and 139.19, respectively), followed by Caddo at 141.61 and 135.6, respectively.

Average effective parish property tax bills in 2018 for an example \$250,000 home (eligible for homestead exemption) equaled \$2,436 in St. Tammany Parish, compared to a range of \$1,482 (Lafayette Parish) to \$2,373 (Caddo Parish) in the other parishes.

St. Tammany Parish had the lowest maximum local sales tax rate of the six parishes in 2018 at 5.25 percent, compared to 5.50 – 7.75 percent in the other parishes.

Total property tax collections exceeded total sales tax collections in St. Tammany and Caddo parishes, while sales tax collections were higher in the other four parishes.

When property and sales tax allocations are combined and calculated on a per unit basis, St. Tammany had the following rankings among the six subject parishes in 2018:

- *School* taxes per student (\$6,042) – 2nd highest
- *General Government/Public Works/Capital Outlays* per person (\$433) – 4th highest
- *Law Enforcement/Courts/Corrections* expenditures per person (\$256) – 4th highest
- *Fire Protection* expenditures per sq. mile/per \$1 million of real estate improvement valuation (\$67,820/\$34,110) – 2nd highest
- *Parks & Recreation/Culture/Libraries* expenditures per person (\$110) – 2nd highest
- *Hospital/Health/Mosquito Control* expenditures per person (\$91) – Highest

St. Tammany Parish devoted larger shares of its total property tax collections to *Schools* and *Fire Protection* than the other parishes, and smaller percentages to *General Government/Public Works/Capital Outlays* and *Law Enforcement/Courts/Corrections*.

Conversely, St. Tammany Parish spent the smallest percentage of total sales taxes on *Fire Protection*, but the largest share among the six parishes on *General Government/Public Works/Capital Outlays*.

St. Tammany's tax burden "per household" is comparable to those in its peer parishes, but is shifted more heavily to property taxes and residential homes.

Introduction

This report analyzes prior (2008) and current (2018) assessments and millages of the St. Tammany Parish property tax system and current (2018) sales tax rates and collections and compares them to those of five comparison parishes:

- Caddo
- Calcasieu
- Lafayette
- Livingston
- Tangipahoa.

Caddo, Calcasieu, and Lafayette parishes are included as the most comparable parishes to St. Tammany in terms of total property valuation assessment and population.

Livingston and Tangipahoa parishes are included for comparison due to their proximity, similar geography and location, and linkages with the economy of St. Tammany Parish.

Over the following pages this report:

- analyzes property tax assessments and millages for both 2008 and 2018 for St. Tammany and the five selected comparison parishes;
- compares and contrasts current assessments and millages in St. Tammany Parish, plus changes from 2008-2018, with the five selected parishes;
- compares and contrasts the amount St. Tammany Parish collects for various services (fire protection, law enforcement, library, drainage, etc.) with the five selected comparison parishes;
- calculates 2018 property tax bills for comparable, representative properties of various types (bare land, residential, commercial, etc.) in various taxing districts in each parish;
- compares and contrasts sales tax collections in each parish and the types of expenditures funded with sales taxes;
- calculates and compares the expenditures in six major expenditure categories per unit (per person, per square mile, etc.), and
- illustrates the property and sales tax burden for a theoretical “household” for six major categories.

Economic, Demographic, and Geographic Comparison of Parishes

Table 1 details several economic, demographic, and geographic variables for relative comparisons between the six parishes.

Table 1. Comparison of St. Tammany Parish with five comparison parishes for various economic, demographic, and geographic factors.						
	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Real Gross Parish Product: 2015 (billions) ¹	\$11.7	\$15.3	\$12.2	\$16.0	\$2.2	\$3.5
Population: 2018 ²	258,111	242,922	203,112	242,782	139,567	133,777
% of population <18 yrs.: 2018 ²	24.0%	23.7%	24.9%	23.6%	25.6%	24.5%
Median Age: 2018 ²	40.3	38.1	36.2	35.7	36.5	35.6
Median Household Income ³	\$66,539	\$40,391	\$48,219	\$53,950	\$60,456	\$45,901
Total Housing Units ³	100,551	112,901	87,407	99,562	55,305	53,709
Vacant Housing Units ³	9,198	15,618	10,277	9,885	6,630	6,111
Occupied Housing Units ³	91,353	97,283	77,130	89,677	48,675	47,598
Number/% Occupied Owned Housing Units	71,409/ 78.2%	58,413/ 60.0%	52,140/ 67.6%	58,780/ 65.5%	39,087/ 80.3%	32,452/ 68.2%
Number/% Occupied Rented Housing Units	19,944/ 21.8%	38,870/ 40.0%	24,990/ 32.4%	30,897/ 34.5%	9,588/ 19.7%	15,146/ 31.8%
Homeowner Vacancy Rate ³	1.3%	2.3%	1.9%	1.8%	1.2%	1.8%
Rental Vacancy Rate ³	9.7%	9.5%	8.1%	8.5%	8.5%	6.8%
Median Owner-Occupied Home Value ³	\$206,600	\$138,200	\$138,100	\$172,500	\$155,800	\$149,300
Median Monthly Housing Costs ³	\$1,079	\$751	\$703	\$858	\$851	\$757
Median Annual Housing Costs as Percentage of Median Household Income	19.5%	22.3%	17.5%	19.1%	16.9%	19.8%
Land Area (square miles) ⁴	846	879	1,064	269	648	791
¹ U.S. Bureau of Economic Analysis (chained 2012 dollars) ² U.S. Census Bureau, Population Division Release Date: June 2019 ³ U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates ⁴ U.S. Census Bureau Quick Facts (accessed 6/24/2019)						

St. Tammany Parish has the largest estimated population of the six parishes (Figure 1), Caddo has the most housing units (Figure 2), Lafayette has the largest GDP (Figure 3), and Calcasieu Parish has the greatest land area (Figure 4).

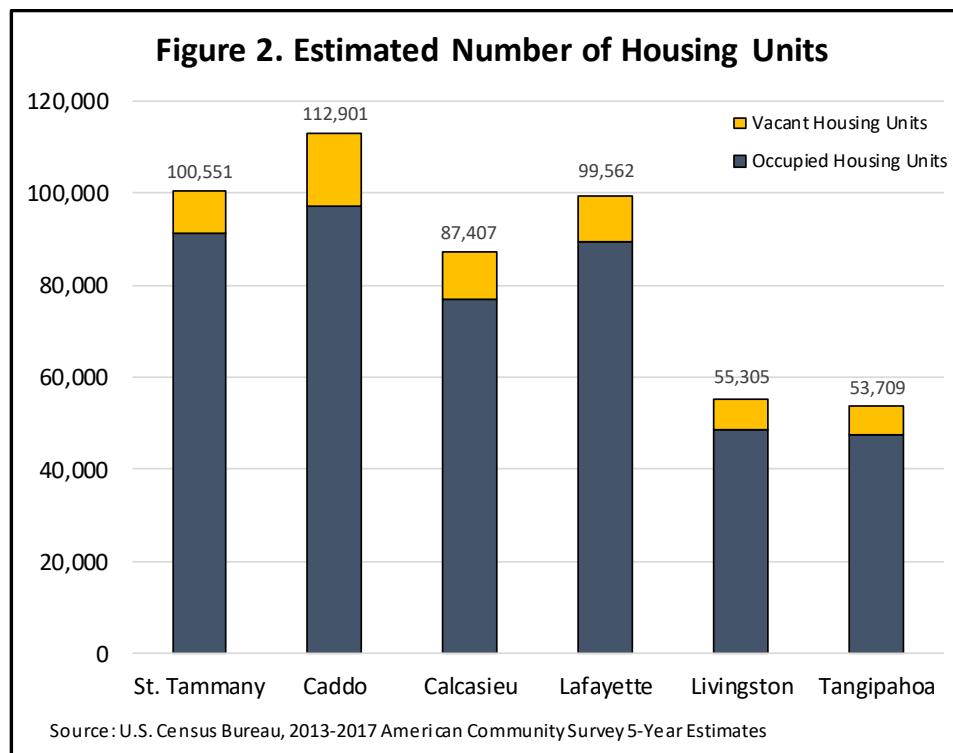
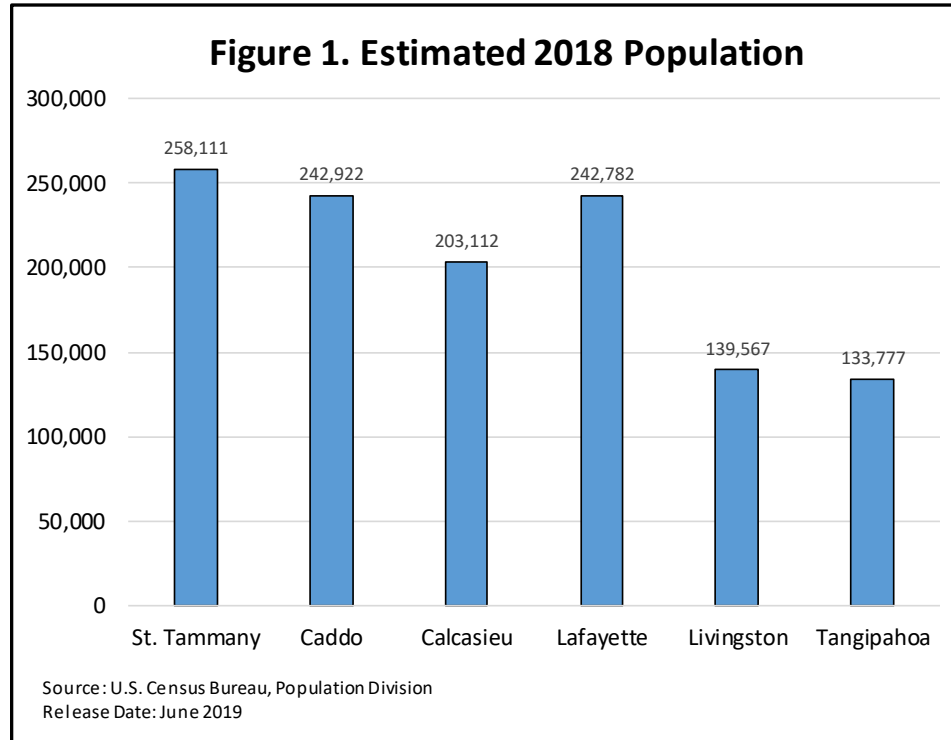


Figure 3: Estimated 2015 Real Gross Parish Product

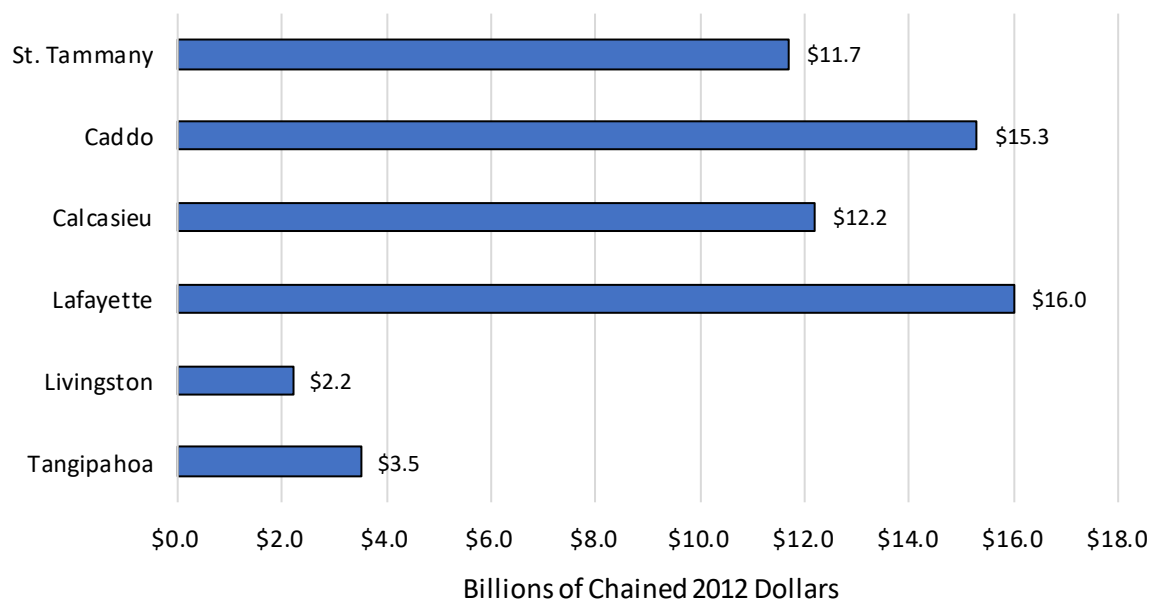
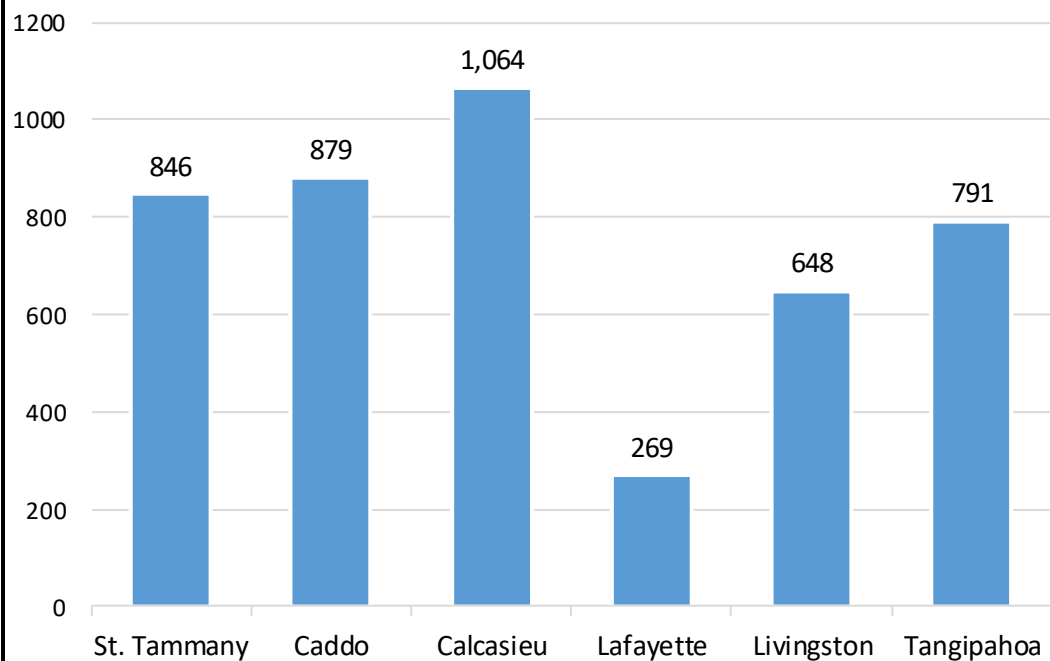


Figure 4. Square Miles of Land Area



St. Tammany had the highest median household income (\$66,539) and median home value (\$206,600) of the six selected parishes in the 2013-2017 American Community Survey (ACS) data, while Caddo had the lowest median income (\$40,391) and Calcasieu the lowest median home value (\$138,100), by a slight margin under Caddo (\$138,200).

Property Value Assessments: 2008 and 2018

Taxable assessed values (TAV) are determined by the assessor in each parish, based on fixed percentages of estimated fair market value (FMV), with adjustment for any applicable homestead exemption.

In Louisiana, the homestead exemption exempts up to \$75,000 of FMV (\$7,500 of TAV) of owner-occupied primary residences from parish property taxes (municipal property taxes still apply to the exempted amount).

2008 Assessments by Category

Table 2 details the total assessed value for 2008 by category in each of the six selected parishes, before and after subtraction of the homestead exemption amount.

Table 2. Taxable assessed values (millions) for six selected parishes: 2008.						
<u>Category of Property</u>	<u>St. Tammany</u>	<u>Caddo</u>	<u>Calcasieu</u>	<u>Lafayette</u>	<u>Livingston</u>	<u>Tangipahoa</u>
Real Estate	\$ 1,664.1	\$ 1,160.4	\$ 1,034.1	\$ 1,296.3	\$ 493.0	\$ 455.1
Personal Property	\$ 204.3	\$ 412.6	\$ 367.3	\$ 474.8	\$ 45.7	\$ 115.9
Public Service Corp.	\$ 91.9	\$ 134.5	\$ 181.2	\$ 65.2	\$ 31.4	\$ 41.0
Total Assessed Value	\$ 1,960.3	\$ 1,707.5	\$ 1,582.6	\$ 1,836.3	\$ 570.1	\$ 612.0
Homestead Exemption	\$ (498.4)	\$ (341.6)	\$ (264.6)	\$ (333.9)	\$ (206.9)	\$ (171.8)
Total Taxable Value	\$ 1,461.9	\$ 1,365.9	\$ 1,318.0	\$ 1,502.4	\$ 363.2	\$ 440.2
Source: Louisiana Tax Commission Annual Report: 2008.						

The percentage of 2008 total assessed value removed by application of the homestead exemption ranged from 16.7 percent in Calcasieu Parish to 36.3 percent in Livingston Parish, with St. Tammany falling near the mid-range at 25.4 percent.

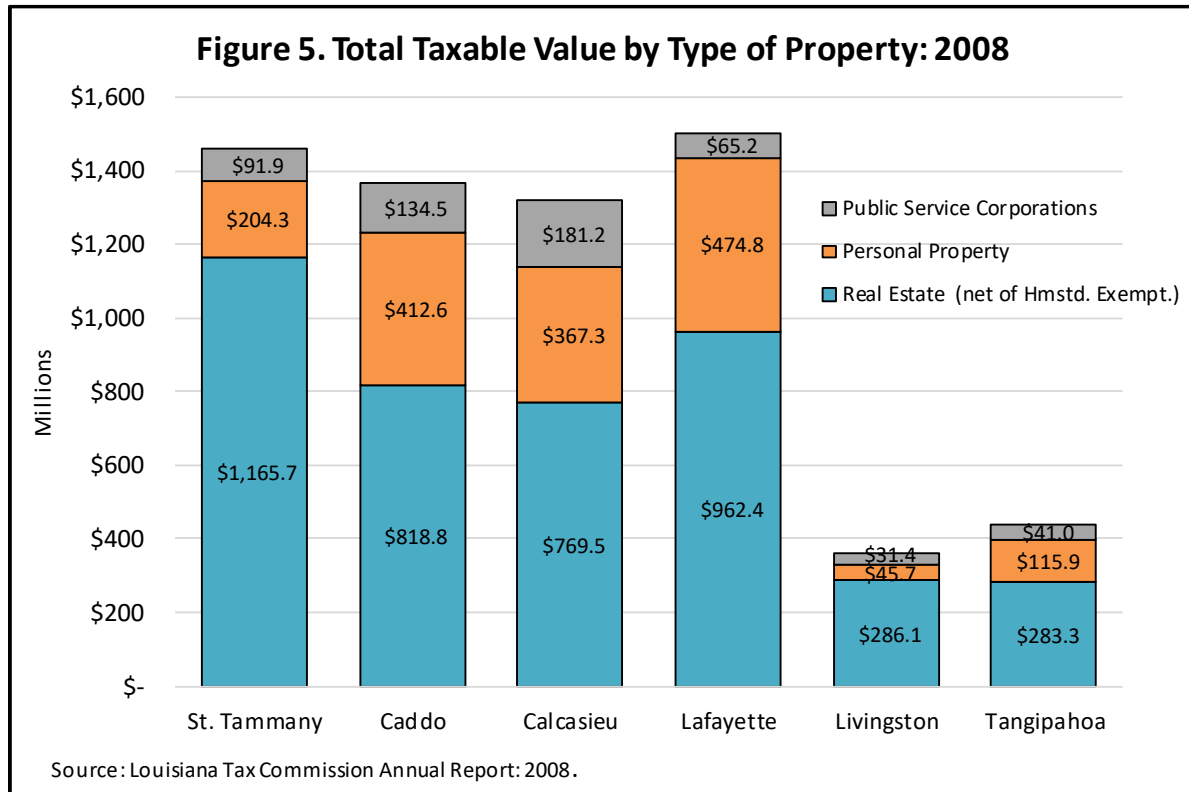
As shown in Table 2, a much larger share of total assessed value in 2008 came from real estate in St. Tammany Parish than in the other three comparable parishes, and a much lower percentage from personal property.

For total assessed value (pre-homestead exemption), St. Tammany derived 84.9 percent from real estate, compared to 68.0 percent in Caddo, 65.3 percent in Calcasieu, and 70.6 percent in Lafayette.

Conversely, the percentage of total assessed value derived from personal property was 10.4 percent in St. Tammany Parish in 2008, compared to 24.2, 23.2, and 25.9 percent in Caddo, Calcasieu, and Lafayette, respectively.

In the neighboring Northshore parishes, the percentages of total assessed value in 2008 based on real estate and personal property were 86.5 and 8.0 percent, respectively, in Livingston Parish (very similar to St. Tammany) and 74.4 and 18.9 percent, respectively, in Tangipahoa.

Figure 5 illustrates the net total assessed value after removal of the homestead exempted values from the real estate category.



As shown in Figure 5, the proportion of total taxable value (after subtracting the homestead exemption) from real estate remained much higher in St. Tammany Parish (79.7 percent) than in Caddo, Calcasieu, and Lafayette at 59.9, 58.4, and 64.1 percent, respectively.

St. Tammany's share of total taxable value from real estate in 2008 was very similar to Livingston's (78.8 percent) but much higher than Tangipahoa's (64.4 percent).

2018 Assessments by Category

Table 3 details the total assessed value for 2018 by category in each of the six selected parishes, before and after subtraction of the homestead exemption amount.

Because TAVs had increased from 2008 to 2018, while the \$75,000 homestead exemption remained fixed, the percentage of 2018 total assessed value removed by application of the homestead exemption fell in each parish compared to 2008. The percentage of 2018 TAV deducted due to the homestead exemption ranged from 11.6 percent in Calcasieu Parish to 31.2 percent in Livingston Parish, with St. Tammany again falling near the middle at 20.0 percent.

Table 3. Taxable assessed values (millions) for six selected parishes: 2018.

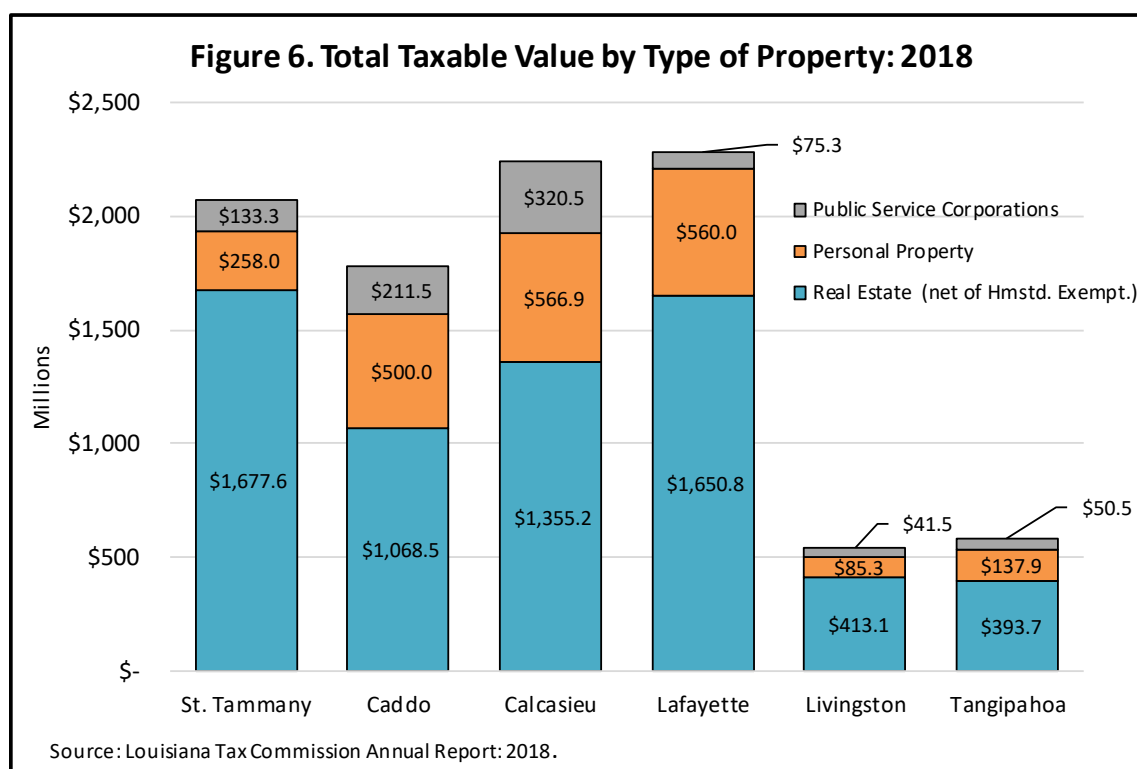
Category of Property	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Real Estate	\$ 2,194.9	\$ 1,402.7	\$ 1,648.8	\$ 2,044.9	\$ 657.8	\$ 601.2
Personal Property	\$ 258.0	\$ 500.0	\$ 566.9	\$ 560.0	\$ 85.3	\$ 137.9
Public Service Corp.	\$ 133.3	\$ 211.5	\$ 320.5	\$ 75.3	\$ 41.5	\$ 50.5
Total Assessed Value	\$ 2,586.3	\$ 2,114.1	\$ 2,536.2	\$ 2,680.2	\$ 784.6	\$ 789.5
Homestead Exemption	\$ (517.3)	\$ (334.2)	\$ (293.7)	\$ (394.1)	\$ (244.7)	\$ (207.5)
Total Taxable Value	\$ 2,069.0	\$ 1,779.9	\$ 2,242.5	\$ 2,286.2	\$ 539.9	\$ 582.1

Source: Louisiana Tax Commission Annual Report: 2018.

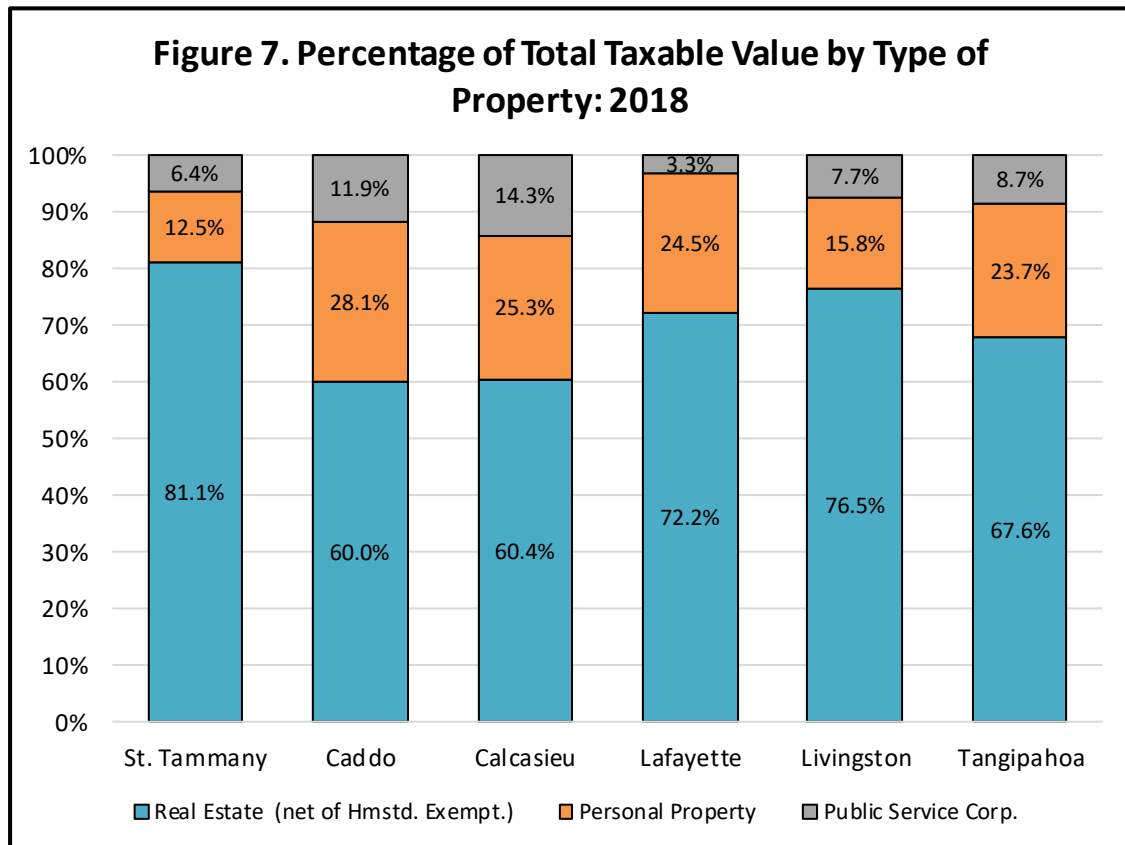
St. Tammany dropped from second-highest total taxable value among the six parishes in 2008 (after Lafayette) to third in 2018, surpassed by both Lafayette and Calcasieu parishes.

As illustrated in Figures 6 and 7, St. Tammany continued to have the highest percentage of total taxable value derived from real estate among the comparable parishes in 2018 – 81.1 percent compared to 60.0 to 72.2 percent in Caddo, Calcasieu, and Lafayette parishes.

St. Tammany also had a higher percentage derived from real estate than its two Northshore neighbors – Livingston (76.5 percent) and Tangipahoa (67.6 percent).



St. Tammany's 2018 share of total taxable value from personal property (12.5 percent) was much lower than Caddo (28.1 percent), Calcasieu (25.3 percent), Lafayette (24.5 percent), and Tangipahoa (23.7 percent), and somewhat lower than Livingston (15.8 percent).



In order to gain further insight into the distribution of value by property types, Table 4 details the 2018 total assessed value in each parish for nineteen sub-categories. Note that these are the assessments before deduction of the homestead exemption, so the category and grand totals are different than the total taxable values reflected in Figure 6.

Asset sub-categories shown in blue in Table 4 are included in the *Real Estate* category discussed above, those in orange are *Personal Property*, and the value of *Public Service Corporations* (in gray) is listed alone.

St. Tammany Parish has the highest assessments among all six parishes in *Land: All other*, *Improvements: Residential Homestead*, and *Improvements: Residential Other*.

Compared to the other three high-value parishes, St. Tammany has the lowest assessments in *Improvements: Commercial and Industrial*, *Inventories*, and *Machinery & Equipment*.

2008 to 2018 Assessment Growth

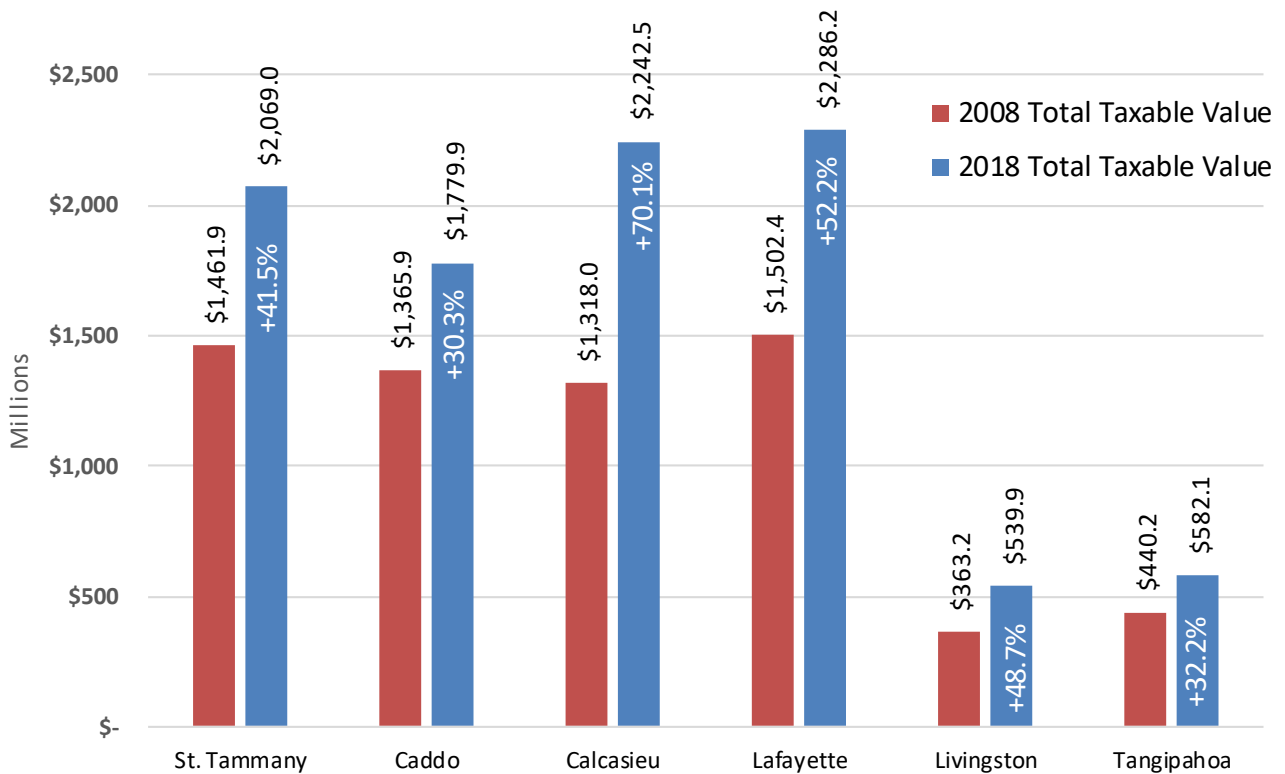
As illustrated in Figure 8, total taxable assessments increased in all six parishes from 2008 to 2018, ranging from +30.3 percent in Caddo Parish to +70.1 percent in Calcasieu Parish.

Table 4. Total assessed value by sub-category of property type (millions): 2018.						
	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Land: Subject to Homestead	\$ 17.1	\$ 62.5	\$ 23.6	\$ 13.7	\$ 84.3	\$ 15.1
Land: All other	\$ 496.4	\$ 213.8	\$ 238.4	\$ 455.4	\$ 55.4	\$ 107.3
Improvements: Residential Homestead	\$ 1,120.5	\$ 802.4	\$ 644.6	\$ 970.4	\$ 444.6	\$ 320.2
Improvements: Residential Other	\$ 266.5	\$ -	\$ -	\$ 186.6	\$ -	\$ 21.9
Improvements: Comm./Industrial	\$ 294.3	\$ 324.0	\$ 742.2	\$ 418.8	\$ 73.6	\$ 136.7
Inventories	\$ 107.1	\$ 173.8	\$ 215.2	\$ 224.0	\$ 39.2	\$ 70.3
Machinery & Equipment	\$ 55.0	\$ 99.0	\$ 145.9	\$ 124.5	\$ 18.2	\$ 0.0
Business Furniture & Fixtures	\$ 21.3	\$ 20.6	\$ 23.1	\$ 19.9	\$ 6.7	\$ 8.8
Misc. Personal Property	\$ 20.4	\$ 35.4	\$ 56.6	\$ 117.6	\$ 5.6	\$ 44.1
Credits	\$ 3.1	\$ 0.8	\$ 0.6	\$ 1.7	\$ 0.1	\$ -
Leased Equipment	\$ 12.8	\$ 13.7	\$ 27.8	\$ 11.2	\$ 4.0	\$ -
Pipelines	\$ -	\$ 19.9	\$ 28.2	\$ 3.6	\$ 0.7	\$ -
Oil & Gas Surface Equipment	\$ -	\$ 14.8	\$ 5.8	\$ 0.8	\$ 0.3	\$ 0.3
Watercraft	\$ -	\$ -	\$ 25.1	\$ -	\$ -	\$ -
Aircraft	\$ 0.0	\$ 3.2	\$ 0.6	\$ 9.7	\$ -	\$ 0.1
Financial Institutions	\$ 38.4	\$ 40.3	\$ 22.1	\$ 43.9	\$ 7.2	\$ 11.6
Drilling Rigs	\$ -	\$ 2.7	\$ 0.1	\$ 0.1	\$ -	\$ -
Oil & Gas Wells	\$ -	\$ 75.8	\$ 15.7	\$ 3.0	\$ 3.4	\$ 2.7
Public Service Corporations	\$ 133.3	\$ 211.5	\$ 320.5	\$ 75.3	\$ 41.5	\$ 50.5
Total Assessed Value	\$ 2,586.2	\$ 2,114.1	\$ 2,536.2	\$ 2,680.2	\$ 784.6	\$ 789.5
Blue = Real Estate						
Orange = Personal Property						
Gray = Public Service Corporations						
Source: Louisiana Tax Commission Annual Report: 2018.						

St. Tammany Parish had the fourth highest increase among the selected parishes at +41.5 percent.

Table 5 lists five groupings of the largest asset classes and their change in valuation from 2008 to 2018. These five groupings account for over 90 percent of the total asset valuations in each of the six subject parishes.

St. Tammany Parish tied for second position for the most growth in assessed value of *Improvements: Commercial & Industrial* from 2008 to 2018, third in *Public Service Corporations*, fourth in *Land* and *Inventories*, *Machinery & Equipment*, *Business Furniture & Fixtures*, and *Leased Equipment*, and had the fifth highest increase in value of *Improvements: Residential*.

Figure 8. 2008 vs. 2018 Total Taxable Assessments

Sources: Louisiana Tax Commission Annual Report: 2008
Louisiana Tax Commission Annual Report: 2018

Calcasieu Parish surpassed the TAV of St. Tammany in 2018 by having the first or second-highest growth from 2008-2018 in every grouping except *Improvements: Commercial & Industrial*, where it ranked fourth.

Table 5. Percent change in assessed value from 2008 to 2018 for five asset groupings.

	St.					
	<u>Tammany</u>	<u>Caddo</u>	<u>Calcasieu</u>	<u>Lafayette</u>	<u>Livingston</u>	<u>Tangipahoa</u>
Land	17.8%	15.9%	47.4%	68.4%	7.1%	20.5%
Improvements: Residential	31.0%	22.4%	59.6%	46.6%	38.8%	36.2%
Improvements: Comm/Industrial	74.0%	21.5%	64.0%	83.2%	74.0%	33.5%
Inventories, Mach. & Equip., Bus.						
Furn. & Fixtures, Leased Equip.	32.8%	52.8%	60.7%	16.0%	99.8%	26.0%
Public Service Corporations	45.1%	57.2%	76.8%	15.5%	32.2%	23.1%

Property Tax Millages: 2008 and 2018

Millages are the property tax rates assessed by parish governments and other local jurisdictions, expressed as the amount of tax due per \$1,000 of taxable (not market) value. (A *mill* is 1/1000 of a dollar.)

A property's *assessed value* ranges from 10 to 25 percent of its fair market value (FMV), depending on the property type. Any applicable homestead exemption is then subtracted to yield the *taxable value*.

Thus, a tax of 1.00 mill assessed on a property with an FMV of \$1,000,000 and a taxable value of \$100,000 would yield a tax liability of \$100.00 (1.00 mill x (\$100,000 taxable value/1,000)).

Millages are assessed both for general parish government operation and for dedicated purposes such as schools, drainage, law enforcement, fire protection, etc. Some millages are assessed equally parish-wide, while others vary by location within the parish.

Millages in the Six Subject Parishes in 2008

In order to provide a concise and comparable analysis, the myriad of millages in the six subject parishes, many of which differ by district, etc., were merged into one *effective millage rate* for the entire parish.

For example, all school taxes collected, some of which are assessed parish-wide and others by school district, were combined to yield the total school taxes paid by all residents of that parish. This total of school taxes paid was then divided by the total taxable value of all property in that parish (divided by 1,000) to calculate the effective millage rate for school taxes for that parish.

In addition, to facilitate meaningful comparisons between parishes, millages were grouped into twenty-five categories.

Table 6 lists the effective 2008 millage rate for all twenty-five categories across the six subject parishes, in descending order of total taxes collected by category in all six parishes. Note that municipal taxes are not included.

The highest millage in each category in Table 6 is highlighted in red.

St. Tammany Parish had the highest total millage (145.73) and the highest effective millages in the following categories:

- Fire District Taxes & Fees
- Hospital/Health Units/Coroner
- Mosquito Control
- Animal Shelter
- Lighting, and
- Demolition/Blight/Code Enforcement.

Table 6. Effective millage rates in six subject parishes: 2008.

Millage Purpose	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Schools	69.45	78.20	35.70	33.56	40.67	12.88
Law Enforcement/Justice System	11.73	15.36	17.97	16.79	21.66	17.81
Fire District Taxes & Fees	26.27	5.85	4.54	0.00	10.04	9.98
Library	5.38	9.40	5.42	6.46	12.10	5.81
Courthouse/Jail/Detention Centers	3.00	8.12	6.43	5.53	3.00	3.00
Hospital/Health Units/Coroner	7.61	2.35	4.53	1.74	4.56	4.00
Drainage	2.24	2.98	5.72	3.34	1.61	8.25
Parks & Recreation	5.12	0.00	5.44	0.95	8.17	2.47
Airports/Ports/Waterways	0.00	4.84	7.46	1.71	0.00	0.00
General Parish Operations	2.61	3.87	3.58	1.97	1.98	2.27
Roads/Highways/Bridges	0.01	3.79	3.67	4.17	4.56	0.18
Assessor/Assessment District	2.73	2.37	1.38	1.56	8.00	4.67
Mosquito Control	4.72	0.00	2.28	0.75	0.00	3.94
Bonded debt service	0.00	1.95	0.00	3.50	0.00	0.00
Coliseum/Community Centers	1.61	0.00	2.43	0.00	0.00	0.00
Economic Development/ DDD/Community Develop.	0.00	1.76	0.00	1.81	0.00	0.43
Water Districts	0.07	0.00	1.28	1.26	0.00	0.00
Council on Aging, ARC, etc.	1.70	0.00	0.00	0.00	1.83	0.00
Garbage Collection	0.00	0.00	0.00	0.00	0.00	4.76
Animal Shelter	0.85	0.00	0.00	0.00	0.00	0.00
Lighting	0.61	0.00	0.00	0.00	0.00	0.54
Levees	0.00	0.68	0.00	0.00	0.00	0.00
Sewerage	0.00	0.08	0.13	0.00	0.00	0.00
Forestry acreage tax	0.01	0.02	0.01	0.00	0.06	0.04
Demolition/Blight/Code Enforcement	0.01	0.00	0.00	0.00	0.00	0.00
Total Effective Millage Rate	145.73	141.61	107.98	85.10	118.24	81.04
Note: Tax collection and property value data from "Louisiana Tax Commission Annual Report: 2008". Millage purpose groupings and effective millage rate calculations by authors.						

Millages in the Six Subject Parishes in 2018

Table 7 details the effective millage rates by category in the six subject parishes for 2018, in descending order of the total taxes collected across all six parishes in each category.

The highest millage in each category is highlighted in red.

St. Tammany had the highest total effective millage in 2018 at 139.19, and the highest category millages in five of the same six categories as in 2008:

- Fire District Taxes & Fees
- Hospital/Health Units/Coroner
- Mosquito Control

- Animal Shelter, and
- Demolition/Blight/Code Enforcement.

Tangipahoa Parish replaced St. Tammany as the parish with the highest millage in the *Lighting* category.

Table 7. Effective millage rates in six subject parishes: 2018.						
Millage Purpose	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Schools	64.41	73.82	27.91	33.56	34.28	12.45
Law Enforcement/Justice System	11.69	15.38	12.87	16.79	21.66	17.81
Fire District Taxes & Fees	27.58	5.68	5.28	0.00	10.32	10.52
Library	6.07	9.22	5.51	6.00	11.50	5.81
Courthouse/Jail/Detention Centers	2.75	8.13	6.45	5.41	2.75	2.75
Hospital/Health Units/Coroner	7.35	2.38	5.82	3.03	2.50	4.35
Drainage	2.10	2.92	5.91	3.34	1.58	8.55
Roads/Highways/Bridges	0.00	3.75	3.88	6.92	5.00	0.10
Parks & Recreation	4.48	0.00	4.91	0.92	6.80	9.36
Airports/Ports/Waterways	0.00	4.83	7.64	1.58	0.00	0.00
General Parish Operations	2.49	3.87	3.40	1.78	2.02	2.32
Assessor/Assessment District	2.59	2.34	1.27	1.56	8.52	4.67
Mosquito Control	4.05	0.00	2.30	0.53	0.00	4.02
Coliseum/Community Centers	0.22	0.00	5.79	0.00	0.00	0.00
Economic Development/ DDD/Community Develop.	0.03	1.71	0.00	1.88	0.00	0.52
Water Districts	0.06	0.00	1.80	1.41	0.00	0.00
Council on Aging, ARC, etc.	1.92	0.00	0.00	0.00	2.00	0.00
Garbage Collection	0.00	0.00	0.00	0.00	0.00	5.06
Bonded debt service	0.00	1.50	0.00	0.00	0.00	0.00
Animal Shelter	0.82	0.00	0.00	0.00	0.00	0.00
Lighting	0.51	0.00	0.00	0.00	0.00	1.03
Sewerage	0.00	0.05	0.10	0.00	0.00	0.00
Demolition/Blight/Code Enforcement	0.05	0.00	0.00	0.00	0.00	0.00
Forestry acreage tax	0.01	0.01	0.01	0.00	0.04	0.03
Levees	0.00	0.00	0.00	0.00	0.00	0.00
Total Effective Millage Rate	139.19	135.60	100.84	84.71	108.97	89.36
Note: Tax collection and property value data from Louisiana Tax Commission Annual Report: 2018. Millage purpose groupings and effective millage rate calculations by authors.						

Changes in Effective Millage Rates from 2008 to 2018

Table 8 details the change in effective millage rates from 2008 to 2018 by category (using the order of categories from Table 6).

The largest millage increases in each category are highlighted in red, while the largest decreases are shown in blue.

Table 8. Changes in effective millage rates in six subject parishes: 2008 to 2018.

Millage Purpose	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Schools	-5.04	-4.38	-7.79	0.00	-6.39	-0.43
Law Enforcement/Justice System	-0.04	0.02	-5.10	0.00	0.00	0.00
Fire District Taxes & Fees	1.31	-0.17	0.74	0.00	0.28	0.54
Library	0.69	-0.18	0.09	-0.46	-0.60	0.00
Courthouse/Jail/Detention Centers	-0.25	0.01	0.02	-0.12	-0.25	-0.25
Hospital/Health Units/Coroner	-0.26	0.03	1.29	1.29	-2.06	0.35
Drainage	-0.14	-0.06	0.19	0.00	-0.03	0.30
Parks & Recreation	-0.63	0.00	-0.53	-0.03	-1.38	6.89
Airports/Ports/Waterways	0.00	0.00	0.18	-0.13	0.00	0.00
General Parish Operations	-0.12	0.00	-0.18	-0.19	0.04	0.05
Roads/Highways/Bridges	-0.01	-0.04	0.21	2.75	0.44	-0.08
Assessor/Assessment District	-0.14	-0.03	-0.11	0.00	0.52	0.00
Mosquito Control	-0.67	0.00	0.02	-0.22	0.00	0.07
Bonded debt service	0.00	-0.45	0.00	-3.50	0.00	0.00
Coliseum/Community Centers	-1.40	0.00	3.36	0.00	0.00	0.00
Economic Development/ DDD/Community Develop.	0.03	-0.05	0.00	0.07	0.00	0.09
Water Districts	-0.01	0.00	0.51	0.15	0.00	0.00
Council on Aging, ARC, etc.	0.22	0.00	0.00	0.00	0.17	0.00
Garbage Collection	0.00	0.00	0.00	0.00	0.00	0.30
Animal Shelter	-0.03	0.00	0.00	0.00	0.00	0.00
Lighting	-0.10	0.00	0.00	0.00	0.00	0.49
Levees	0.00	-0.68	0.00	0.00	0.00	0.00
Sewerage	0.00	-0.03	-0.03	0.00	0.00	0.00
Forestry acreage tax	0.00	-0.01	-0.01	0.00	-0.03	-0.02
Demolition/Blight/Code Enforcement	0.05	0.00	0.00	0.00	0.00	0.00
Total Effective Millage Rate	-6.54	-6.02	-7.15	-0.39	-9.28	8.32
Note: Tax collection and property value data from Louisiana Tax Commission Annual Report: 2008. Millage purpose groupings and effective millage rate calculations by authors.						

St. Tammany Parish had the largest millage increases in four categories:

- Fire District Taxes & Fees
- Library
- Council on Aging, ARC, etc., and
- Demolition/Blight/Code Enforcement.

St. Tammany had the largest decreases in effective millage rates in eight categories:

- Courthouse/Jail/Detention Centers
- Drainage
- Assessor/Assessment District
- Mosquito Control

- Coliseum/Community Centers
- Water Districts
- Animal Shelter (St. Tammany is the only parish among the six with a designated tax for animal shelters), and
- Lighting.

St. Tammany's overall effective millage rate declined by 6.54 mills, from 145.73 in 2008 to 139.19 in 2018. Contributing most of this decrease were reductions in millages for *Schools* (-5.04), *Coliseum/Community Centers* (-1.40), and *Mosquito Control* (-0.67).

Property Taxes: 2008 and 2018

Property tax bills are based on the combination of millage rates and taxable assessed values.

As property values tend to increase over time, property tax amounts will also increase over time if millages are held constant, or if millages are decreased proportionately less than the increase in property values.

Property Taxes: 2008

Total Property Taxes by Category: 2008

Table 9 details property taxes by category in the six subject parishes for 2008, in descending order of the total amount billed in each category across all six parishes.

The highest parish tax amounts in each category are highlighted in red.

St. Tammany Parish had the highest property taxes overall at \$213 million, and the highest per category in the following nine categories:

- Fire District Taxes & Fees
- Hospital/Health Units/Coroner
- Parks & Recreation
- Assessor/Assessment District
- Mosquito Control
- Council on Aging, ARC, etc.
- Animal Shelter
- Lighting, and
- Demolition/Blight/Code Enforcement.

Property Taxes: 2018

Total Property Taxes by Category: 2018

Table 10 details property taxes by category in the six subject parishes for 2018, in descending order of the total amount in each category across all six parishes.

The highest parish property taxes in each category are highlighted in red.

Table 9. Property taxes billed by parish by category: 2008.

Millage Purpose	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Schools	\$ 101,527,805	\$106,812,179	\$ 47,056,049	\$ 50,423,688	\$ 14,771,683	\$ 5,669,590
Law Enforcement/Justice System	\$ 17,147,802	\$ 20,979,988	\$ 23,685,145	\$ 25,226,646	\$ 7,867,070	\$ 7,839,314
Fire District Taxes & Fees	\$ 38,399,819	\$ 7,986,870	\$ 5,986,774	\$ -	\$ 3,645,777	\$ 4,392,511
Library	\$ 7,864,940	\$ 12,839,322	\$ 7,143,754	\$ 9,705,520	\$ 4,394,808	\$ 2,557,375
Courthouse/Jail/Detention Center	\$ 4,385,646	\$ 11,090,983	\$ 8,474,985	\$ 8,307,750	\$ 1,089,622	\$ 1,320,508
Hospital/Health Unit/Coroner	\$ 11,127,342	\$ 3,203,564	\$ 5,971,343	\$ 2,613,866	\$ 1,656,225	\$ 1,760,653
Drainage	\$ 3,273,706	\$ 4,070,336	\$ 7,545,210	\$ 5,018,043	\$ 583,248	\$ 3,632,099
Parks & Recreation	\$ 7,480,930	\$ -	\$ 7,174,088	\$ 1,426,771	\$ 2,968,883	\$ 1,088,211
Airports/Ports/Waterways	\$ -	\$ 6,606,294	\$ 9,834,526	\$ 2,568,903	\$ -	\$ -
General Parish Operations	\$ 3,817,707	\$ 5,292,498	\$ 4,712,876	\$ 2,963,629	\$ 720,301	\$ 999,754
Roads/Highways/Bridges	\$ 19,000	\$ 5,176,703	\$ 4,837,189	\$ 6,265,130	\$ 1,656,225	\$ 79,768
Assessor/Assessment District	\$ 3,990,948	\$ 3,237,147	\$ 1,818,907	\$ 2,343,547	\$ 2,905,658	\$ 2,055,567
Mosquito Control	\$ 6,897,026	\$ -	\$ 3,005,116	\$ 1,126,796	\$ -	\$ 1,734,956
Bonded debt service	\$ -	\$ 2,663,475	\$ -	\$ 5,258,650	\$ -	\$ -
Coliseum/Community Centers	\$ 2,358,117	\$ -	\$ 3,198,126	\$ -	\$ -	\$ -
Economic Development/DDD/ Community Development	\$ -	\$ 2,403,957	\$ -	\$ 2,713,781	\$ -	\$ 188,811
Water Districts	\$ 101,209	\$ -	\$ 1,692,983	\$ 1,892,776	\$ -	\$ -
Council on Aging, ARC, etc.	\$ 2,485,232	\$ -	\$ -	\$ -	\$ 664,669	\$ -
Garbage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,093,213
Animal Shelter	\$ 1,242,616	\$ -	\$ -	\$ -	\$ -	\$ -
Lighting	\$ 888,226	\$ -	\$ -	\$ -	\$ -	\$ 238,753
Levees	\$ -	\$ 924,356	\$ -	\$ -	\$ -	\$ -
Sewerage	\$ -	\$ 113,061	\$ 169,093	\$ -	\$ -	\$ -
Forestry acreage tax	\$ 17,085	\$ 28,955	\$ 17,593	\$ -	\$ 23,181	\$ 19,585
Demolition/Blight/Code Enforcement	\$ 11,937	\$ -	\$ -	\$ -	\$ -	\$ -
Total Property Taxes*	\$ 213,037,094	\$ 193,429,689	\$ 142,323,757	\$ 127,855,494	\$ 42,947,352	\$ 35,670,670

Note: Property tax data from Louisiana Tax Commission Annual Report: 2008. Millage purpose groupings by authors.

* Does not include municipal taxes.

Table 10. Property taxes billed by parish by category: 2018.

Millage Purpose	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Schools	\$133,264,859	\$131,393,898	\$ 62,592,380	\$ 76,723,996	\$ 18,507,509	\$ 7,249,791
Law Enforcement/Justice System	\$ 24,186,596	\$ 27,375,177	\$ 28,861,621	\$ 38,384,745	\$ 11,694,680	\$ 10,366,986
Fire District Taxes & Fees	\$ 57,064,240	\$ 10,103,771	\$ 11,834,824	\$ -	\$ 5,572,864	\$ 6,124,709
Library	\$ 12,558,889	\$ 16,410,092	\$ 12,356,430	\$ 13,717,004	\$ 6,209,081	\$ 3,381,959
Courthouse/Jail/Detention Center	\$ 5,689,783	\$ 14,470,734	\$ 14,464,429	\$ 12,368,200	\$ 1,484,781	\$ 1,600,760
Hospital/Health Unit/Coroner	\$ 15,216,900	\$ 4,235,156	\$ 13,051,598	\$ 6,917,945	\$ 1,349,800	\$ 2,534,146
Drainage	\$ 4,345,862	\$ 5,197,359	\$ 13,255,778	\$ 7,635,800	\$ 853,050	\$ 4,977,284
Roads/Highways/Bridges	\$ -	\$ 6,674,689	\$ 8,701,087	\$ 15,820,319	\$ 2,699,599	\$ 58,743
Parks & Recreation	\$ 9,277,105	\$ -	\$ 11,011,480	\$ 2,103,320	\$ 3,669,741	\$ 5,451,053
Airports/Ports/Waterways	\$ -	\$ 8,601,787	\$ 17,129,581	\$ 3,612,150	\$ -	\$ -
General Parish Operations	\$ 5,156,169	\$ 6,895,393	\$ 7,616,331	\$ 4,075,242	\$ 1,092,498	\$ 1,349,219
Assessor/Assessment District	\$ 5,358,739	\$ 4,165,005	\$ 2,848,045	\$ 3,566,422	\$ 4,600,117	\$ 2,718,355
Mosquito Control	\$ 8,379,489	\$ -	\$ 5,157,822	\$ 1,220,814	\$ -	\$ 2,337,923
Coliseum/Community Centers	\$ 449,804	\$ -	\$ 12,981,282	\$ -	\$ -	\$ -
Economic Development/DDD/ Community Development	\$ 63,969	\$ 3,043,666	\$ -	\$ 4,290,144	\$ -	\$ 303,365
Water Districts	\$ 120,530	\$ -	\$ 4,032,229	\$ 3,223,502	\$ -	\$ -
Council on Aging, ARC, etc.	\$ 3,972,494	\$ -	\$ -	\$ -	\$ 1,079,840	\$ -
Garbage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,943,680
Bonded debt service	\$ -	\$ 2,669,935	\$ -	\$ -	\$ -	\$ -
Animal Shelter	\$ 1,696,590	\$ -	\$ -	\$ -	\$ -	\$ -
Lighting	\$ 1,058,602	\$ -	\$ -	\$ -	\$ -	\$ 601,243
Sewerage	\$ -	\$ 96,265	\$ 215,545	\$ -	\$ -	\$ -
Demolition/Blight/Code Enforcement	\$ 112,986	\$ -	\$ -	\$ -	\$ -	\$ -
Forestry acreage tax	\$ 16,731	\$ 22,283	\$ 17,155	\$ -	\$ 20,938	\$ 16,435
Levees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Property Taxes*	\$287,990,335	\$241,355,211	\$ 226,127,616	\$ 193,659,603	\$ 58,834,497	\$ 52,015,650

Note: Tax data from "Louisiana Tax Commission Annual Report: 2018". Millage purpose groupings by authors.

* Does not include municipal taxes.

St. Tammany Parish had the highest property taxes overall in 2018 at \$288 million, and the highest per category in the following nine categories:

- Schools
- Fire District Taxes & Fees
- Hospital/Health Units/Coroner
- Assessor/Assessment District
- Mosquito Control
- Council on Aging, ARC, etc.
- Animal Shelter
- Lighting, and
- Demolition/Blight/Code Enforcement.

Changes in Property Tax Amounts from 2008 to 2018

Changes in Total Property Taxes by Category

Changes in property tax amounts can occur either through changes in millages or changes in the assessed value of property.

Table 11 details the changes in total property taxes by category from 2008 to 2018 in each of the six subject parishes.

Categories are listed in descending order of total taxes collected across all six parishes in 2008.

The largest increase from 2008 to 2018 in each category is highlighted in red. The largest decline (if any) in each category is highlighted in blue.

St. Tammany had the second-highest increase in total property taxes (+\$75.0 million) after Calcasieu's \$83.8 million. Calcasieu's large increase in total taxes (and its having the largest increase in 10 categories) are certainly linked to its 71 percent increase in total assessed value (Figure 8).

St. Tammany Parish had the largest dollar increase in the following five categories:

- Schools
- Fire District Taxes and Fees
- Council on Aging, ARC, etc.
- Animal Shelter, and
- Demolition/Blight/Code Enforcement.

St. Tammany Parish had the largest decline in *Coliseum/Community Centers* (-\$1.9 million).

Table 11. Changes in property taxes billed by category from 2008 to 2018.

Millage Purpose	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Schools	\$ 31,737,054	\$ 24,581,719	\$ 15,536,331	\$ 26,300,308	\$ 3,735,826	\$ 1,580,200
Law Enforcement/Justice System	\$ 7,038,794	\$ 6,395,189	\$ 5,176,476	\$ 13,158,099	\$ 3,827,609	\$ 2,527,673
Fire District Taxes & Fees	\$ 18,664,421	\$ 2,116,901	\$ 5,848,050	\$ -	\$ 1,927,087	\$ 1,732,198
Library	\$ 4,693,949	\$ 3,570,770	\$ 5,212,676	\$ 4,011,484	\$ 1,814,273	\$ 824,583
Courthouse/Jail/Detention Center	\$ 1,304,137	\$ 3,379,751	\$ 5,989,444	\$ 4,060,450	\$ 395,159	\$ 280,252
Hospital/Health Unit/Coroner	\$ 4,089,558	\$ 1,031,592	\$ 7,080,255	\$ 4,304,078	\$ (306,426)	\$ 773,493
Drainage	\$ 1,072,156	\$ 1,127,023	\$ 5,710,568	\$ 2,617,758	\$ 269,802	\$ 1,345,185
Parks & Recreation	\$ 1,796,175	\$ -	\$ 3,837,392	\$ 676,550	\$ 700,858	\$ 4,362,842
Airports/Ports/Waterways	\$ -	\$ 1,995,493	\$ 7,295,055	\$ 1,043,247	\$ -	\$ -
General Parish Operations	\$ 1,338,462	\$ 1,602,895	\$ 2,903,455	\$ 1,111,613	\$ 372,197	\$ 349,465
Roads/Highways/Bridges	\$ (19,000)	\$ 1,497,987	\$ 3,863,899	\$ 9,555,189	\$ 1,043,374	\$ (21,025)
Assessor/Assessment District	\$ 1,367,792	\$ 927,858	\$ 1,029,138	\$ 1,222,875	\$ 1,694,459	\$ 662,787
Mosquito Control	\$ 1,482,463	\$ -	\$ 2,152,706	\$ 94,018	\$ -	\$ 602,967
Bonded debt service	\$ -	\$ 6,460	\$ -	\$ (5,258,650)	\$ -	\$ -
Coliseum/Community Centers	\$ (1,908,313)	\$ -	\$ 9,783,155	\$ -	\$ -	\$ -
Economic Development/DDD/ Community Development	\$ 63,969	\$ 639,709	\$ -	\$ 1,576,363	\$ -	\$ 114,554
Water Districts	\$ 19,321	\$ -	\$ 2,339,246	\$ 1,330,727	\$ -	\$ -
Council on Aging, ARC, etc.	\$ 1,487,262	\$ -	\$ -	\$ -	\$ 415,171	\$ -
Garbage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,467
Animal Shelter	\$ 453,974	\$ -	\$ -	\$ -	\$ -	\$ -
Lighting	\$ 170,375	\$ -	\$ -	\$ -	\$ -	\$ 362,490
Levees	\$ -	\$ (924,356)	\$ -	\$ -	\$ -	\$ -
Sewerage	\$ -	\$ (16,796)	\$ 46,452	\$ -	\$ -	\$ -
Forestry acreage tax	\$ (353)	\$ (6,672)	\$ (438)	\$ -	\$ (2,243)	\$ (3,151)
Demolition/Blight/Code Enforcement	\$ 101,049	\$ -	\$ -	\$ -	\$ -	\$ -
Total Change in Property Taxes*	\$ 74,953,242	\$ 47,925,523	\$ 83,803,859	\$ 65,804,109	\$ 15,887,146	\$ 16,344,980

Note: Property tax data from Louisiana Tax Commission Annual Report: 2008 and 2018. Millage purpose groupings and all calculations by authors.
 * Does not include municipal taxes.

Changes in Parish Property Taxes per Taxpayer by Category

As shown in Table 12 below, the number of property tax payers increased from 2008 to 2018 in each of the six subject parishes, ranging from growth of 1.5 percent in Caddo to 15.3 percent in Livingston.

Table 12. Number of property taxpayers by parish: 2008, 2018, and change.						
	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
# of taxpayers: 2008	124,981	153,797	88,245	106,832	49,835*	59,941
# of taxpayers: 2018	138,836	156,103	99,357	121,502	57,447	67,398
Change	13,855	2,306	11,112	14,670	7,612	7,457
% Change	11.1%	1.5%	12.6%	13.7%	15.3%	12.4%
Source: "Louisiana Tax Commission Annual Report:2008" and "Louisiana Tax Commission Annual Report: 2018"						
* The Louisiana Tax Commission Annual Reports for 2006-07, 2008, and 2009 had faulty data for the number of tax payers in Livingston Parish. So the authors averaged the counts from the 2004-05 and 2010 reports to use as a proxy for 2008.						

In order to analyze the changes in the parish property tax burden per taxpayer, Table 13 details the 2008-2018 changes in average parish property taxes by category per taxpayer.

The largest increase from 2008 to 2018 in parish property taxes per taxpayer in each category is highlighted in red. The largest decline (if any) in each category is highlighted in blue.

The largest increase in total property taxes per taxpayer from 2008 to 2018 was in Calcasieu Parish (\$663). St. Tammany taxpayers experienced the third highest increase at \$370 per taxpayer.

St. Tammany had the largest category increases in *Fire District Taxes & Fees* (\$104), *Council on Aging, ARC, etc.* (\$9), and the two categories where it is the only subject parish with a tax – *Animal Shelter* (\$2) and *Demolition/Blight/Code Enforcement* (\$1).

St. Tammany Parish had a \$16 decline in property taxes per taxpayer for property taxes dedicated to *Coliseum/Community Center/etc.*

Table 13. Changes in parish property taxes per taxpayer by category: 2008-2018.

Category	St. Tammany			Caddo			Calcasieu			Lafayette			Livingston			Tangipahoa		
	2008	2018	Diff	2008	2018	Diff	2008	2018	Diff	2008	2018	Diff	2008	2018	Diff	2008	2018	Diff
Schools	\$812	\$960	\$148	\$695	\$842	\$147	\$533	\$630	\$97	\$472	\$631	\$159	\$296	\$322	\$26	\$95	\$108	\$13
Law Enforcement	\$137	\$174	\$37	\$136	\$175	\$39	\$268	\$290	\$22	\$236	\$316	\$80	\$158	\$204	\$46	\$131	\$154	\$23
Fire Dist. Taxes & Fees	\$307	\$411	\$104	\$52	\$65	\$13	\$68	\$119	\$51	\$0	\$0	\$0	\$73	\$97	\$24	\$73	\$91	\$18
Library	\$63	\$90	\$28	\$83	\$105	\$22	\$81	\$124	\$43	\$91	\$113	\$22	\$88	\$108	\$20	\$43	\$50	\$8
Courthouse/Jail/etc.	\$35	\$41	\$6	\$72	\$93	\$21	\$96	\$146	\$50	\$78	\$102	\$24	\$22	\$26	\$4	\$22	\$24	\$2
Hosp/Health/Coroner	\$89	\$110	\$21	\$21	\$27	\$6	\$68	\$131	\$64	\$24	\$57	\$32	\$33	\$23	-\$10	\$29	\$38	\$8
Drainage	\$26	\$31	\$5	\$26	\$33	\$7	\$86	\$133	\$48	\$47	\$63	\$16	\$12	\$15	\$3	\$61	\$74	\$13
Parks & Recreation	\$60	\$67	\$7	\$0	\$0	\$0	\$81	\$111	\$30	\$13	\$17	\$4	\$60	\$64	\$4	\$18	\$81	\$63
Airports/Ports/etc.	\$0	\$0	\$0	\$43	\$55	\$12	\$111	\$172	\$61	\$24	\$30	\$6	\$0	\$0	\$0	\$0	\$0	\$0
General Parish Op.	\$31	\$37	\$7	\$34	\$44	\$10	\$53	\$77	\$23	\$28	\$34	\$6	\$14	\$19	\$5	\$17	\$20	\$3
Roads & Highways	\$0	\$0	\$0	\$34	\$43	\$9	\$55	\$88	\$33	\$59	\$130	\$72	\$33	\$47	\$14	\$1	\$1	\$0
Assessor	\$32	\$39	\$7	\$21	\$27	\$6	\$21	\$29	\$8	\$22	\$29	\$7	\$58	\$80	\$22	\$34	\$40	\$6
Mosquito Control	\$55	\$60	\$5	\$0	\$0	\$0	\$34	\$52	\$18	\$11	\$10	\$0	\$0	\$0	\$0	\$29	\$35	\$6
Bonded debt svc.	\$0	\$0	\$0	\$17	\$17	\$0	\$0	\$0	\$0	\$49	\$0	-\$49	\$0	\$0	\$0	\$0	\$0	\$0
Coliseum/etc.	\$19	\$3	-\$16	\$0	\$0	\$0	\$36	\$131	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Economic Develop.	\$0	\$0	\$0	\$16	\$19	\$4	\$0	\$0	\$0	\$25	\$35	\$10	\$0	\$0	\$0	\$3	\$5	\$1
Water Districts	\$1	\$1	\$0	\$0	\$0	\$0	\$19	\$41	\$21	\$18	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0
Council on Aging, etc.	\$20	\$29	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$19	\$5	\$0	\$0	\$0
Garbage Collection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35	\$44	\$9
Animal Shelter	\$10	\$12	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lighting	\$7	\$8	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$9	\$5
Levees	\$0	\$0	\$0	\$6	\$0	-\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewerage	\$0	\$0	\$0	\$1	\$1	\$0	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forestry tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Demo/Blight/Code	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,705	\$2,074	\$370	\$1,258	\$1,546	\$288	\$1,613	\$2,276	\$663	\$1,197	\$1,594	\$397	\$862	\$1,024	\$162	\$595	\$772	\$177

2008 property taxes and taxpayer counts from "Louisiana Tax Commission Annual Report: 2008.

2018 property taxes and taxpayer counts from "Louisiana Tax Commission Annual Report: 2018.

Category groupings and per taxpayer calculations by the authors.

2018 Tax Bills by Parish for Comparable Properties

In order to illustrate the differences that the various millages make for taxpayers in the subject parishes, 2018 property tax bills in various districts/wards in each parish will be calculated based on the following representative property scenarios:

- Residential home with FMV of \$250,000 which qualifies for homestead exemption – Taxable Assessed Value = $\$250,000 * .10 = \$25,000 - \$7,500$ homestead exemption = \$17,500 TAV
- Bare land with FMV of \$1 million – Taxable Assessed Value = $\$1,000,000 * .10 = \$100,000$ TAV
- Commercial business with FMV of \$2 million (\$1 million land, \$500,000 building, \$500,000 fixtures & equipment) – Taxable Assessed Value = $(\$1,000,000 \text{ land} * .10) + (\$1,000,000 \text{ improvements} * .15) = \$250,000$ TAV

St. Tammany Parish Example Tax Bills

Of St. Tammany's 2018 overall effective millage rate of 139.19, 101.10 mills are made up of parish-wide taxes that do not differ by location. Of the remaining location-specific millages (38.09), the dominant tax is *Fire District Taxes and Fees*, which accounts for an average of 27.58 mills.

Therefore, St. Tammany's property taxes for the representative properties will be calculated for a location in each fire district.

There are thirteen fire districts in St. Tammany Parish – twelve parish districts (FD1-FD9 and FD11-FD13) plus the Covington Fire District (Figure 9).

Since the Covington Fire District is funded by City of Covington municipal taxes, and the Fire District's boundaries are within the Covington city limits, the Covington Fire District will not be covered in this report.

Random locations outside of municipal boundaries were chosen in each fire district. Other locations within the fire district may have somewhat different tax bills due to different recreation district assessments, lighting district assessments, etc., but the locations chosen should be fairly representative.

Table 14 displays the parish-wide and location-specific millages for a random location in each Fire District, and calculates the 2018 property tax bill for each of the three representative properties.

Example property tax bills on the \$250,000 home (with homestead exemption) ranged from \$2,256 in Fire District 12 to \$2,815 in Fire District 3, a difference of \$559.

Example property tax bills on the representative \$1 million tract of bare land ranged from \$12,894 in Fire District 12 to \$16,088 in Fire District 3, a difference of \$3,194.

Figure 9. St. Tammany Parish Fire Districts.

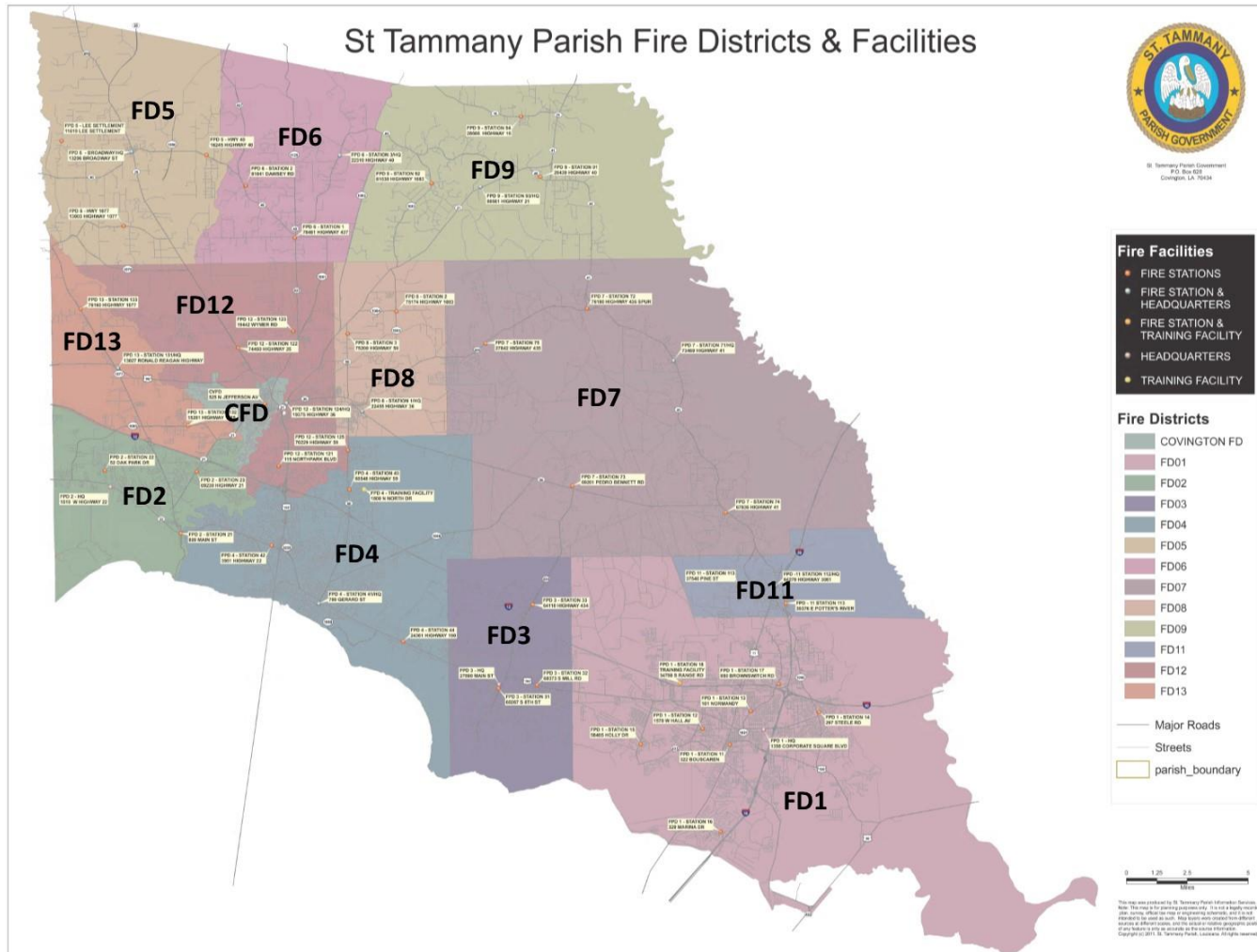


Table 14. St. Tammany Parish property tax calculations on representative non-municipal properties by Fire District: 2018.

	Example millages and tax bills by Fire District											
	FD1	FD2	FD3	FD4	FD5	FD6	FD7	FD8	FD9	FD11	FD12	FD13
Fla. Parishes Juv. Center	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Library	6.07	6.07	6.07	6.07	6.07	6.07	6.07	6.07	6.07	6.07	6.07	6.07
Public Health & Coroner	5.03	5.03	5.03	5.03	5.03	5.03	5.03	5.03	5.03	5.03	5.03	5.03
Mosquito Control	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05
Drainage	1.77	1.77	1.77	1.77	1.77	1.77	1.77	1.77	1.77	1.77	1.77	1.77
Animal Shelter	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82
Law Enforcement	11.69	11.69	11.69	11.69	11.69	11.69	11.69	11.69	11.69	11.69	11.69	11.69
Schools	64.41	64.41	64.41	64.41	64.41	64.41	64.41	64.41	64.41	64.41	64.41	64.41
Council on Aging/STARC	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92
Assessor	<u>2.59</u>	<u>2.59</u>	<u>2.59</u>	<u>2.59</u>	<u>2.59</u>	<u>2.59</u>	<u>2.59</u>	<u>2.59</u>	<u>2.59</u>	<u>2.59</u>	<u>2.59</u>	<u>2.59</u>
Total Parish-wide Millages	101.10	101.10	101.10	101.10	101.10	101.10	101.10	101.10	101.10	101.10	101.10	101.10
Alimony 1 (uninc. areas)	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89
Slidell Hospital District	7.00		7.00				7.00			7.00		
Northshore Harbor Center	0.75									0.75		
Recreation District		9.40	10.82	7.30	10.00	10.59		9.79				9.40
Fire District Taxes	35.00	20.52	34.94	26.00	29.58	20.12	20.17	34.18	35.00	42.17	24.95	29.00
Lighting District Taxes	<u>3.97</u>		<u>4.13</u>	<u>2.15</u>								
Total District Millages	49.61	32.81	59.78	38.34	42.47	33.60	30.06	46.86	37.89	52.81	27.84	41.29
Total Parish Millages	150.71	133.91	160.88	139.44	143.57	134.70	131.16	147.96	138.99	153.91	128.94	142.39
Fire District Parcel Fee	\$39.00											
Taxes due on \$250,000 home	\$ 2,676	\$ 2,343	\$ 2,815	\$ 2,440	\$ 2,512	\$ 2,357	\$ 2,295	\$ 2,589	\$ 2,432	\$ 2,693	\$ 2,256	\$ 2,492
Taxes due on \$1 million bare land	\$15,071	\$13,391	\$16,088	\$13,944	\$14,357	\$13,470	\$13,116	\$14,796	\$13,899	\$15,391	\$12,894	\$14,239
Taxes due on \$2 million business	\$37,717	\$33,478	\$40,220	\$34,860	\$35,893	\$33,675	\$32,790	\$36,990	\$34,748	\$38,478	\$32,235	\$35,598

Example property tax bills on the \$2 million business ranged from \$32,235 in Fire District 12 to \$40,220 in Fire District 3, a difference of \$7,985.

Fire District 12 has a mid-level fire district millage, no hospital tax, and the location used has no recreation or lighting district tax.

Fire District 3 has the third-highest fire district millage, and the location used is in the Slidell Hospital District and also has the highest recreation district tax.

If the representative properties were located in one of St. Tammany's incorporated municipalities, property taxes on the residential home would increase from \$64 (Covington) to \$470 (Slidell).

Property taxes on the \$2 million dollar business would be \$30,885 in Covington, a decrease of \$1,350 from the lowest unincorporated bill (Fire District 12), but would increase in all other municipalities, ranging from \$1,775 in Madisonville to \$6,370 in Slidell.

Caddo Parish Example Tax Bills

Caddo Parish had an effective overall millage rate in 2018 of 136.50. Of this, 125.75 mills were uniform taxes assessed parish-wide.

As in St. Tammany, the largest location-specific millage is for fire protection, so the representative properties will also be analyzed in Caddo Parish on the basis of fire districts.

Caddo Parish has seven fire districts – District 1 and Districts 3-8 (Figure 10). The City of Shreveport has its own fire department and will not be included in this section.

As shown in Table 15, example property tax bills on the \$250,000 home (with homestead exemption) ranged from \$2,627 in Fire District 1 to \$2,817 in Fire District 7, a difference of \$188.

Example property tax bills on the representative \$1 million tract of bare land ranged from \$14,247 in Fire District 4 to \$15,744 in Fire District 7, a difference of \$1,497.

Example property tax bills on the \$2 million business ranged from \$35,768 in Fire District 4 to \$39,420 in Fire District 7, a difference of \$3,652.

For reference, if the \$250,000 home were located in the City of Shreveport, it would have had a property tax bill of \$3,095 in 2018. If the \$2 million business were located in Shreveport, it would have been billed \$40,605.

Figure 10. Caddo Parish Fire Districts.

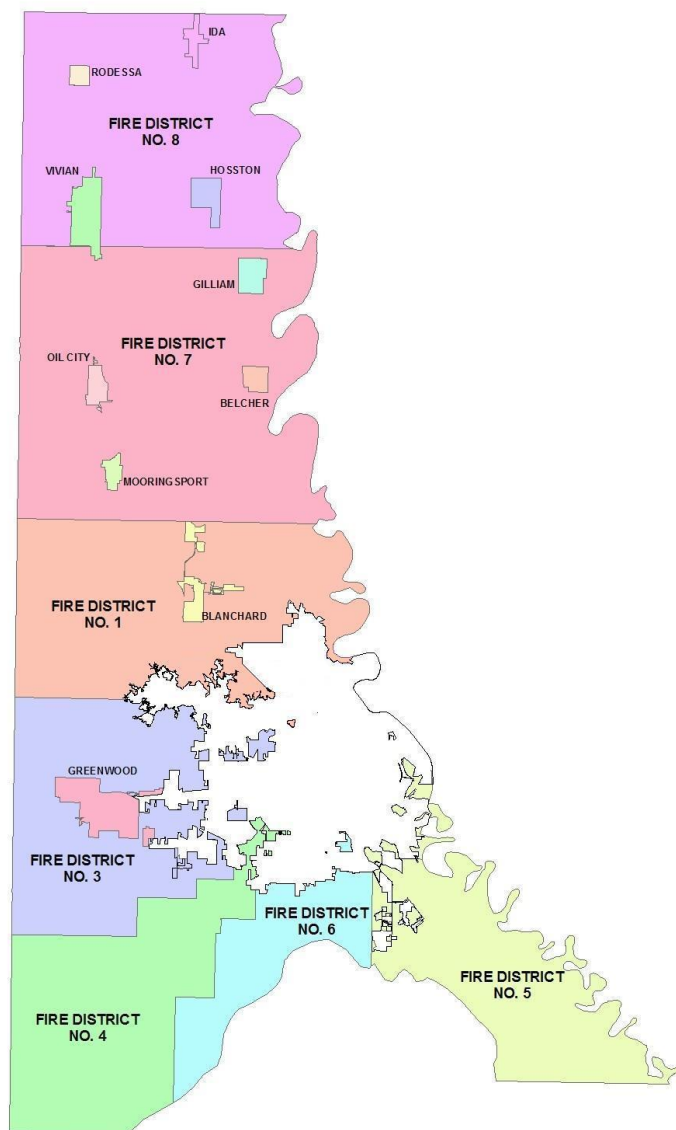


Table 15. Caddo Parish property tax calculations on representative non-municipal properties by Fire District: 2018.							
	Example millages and tax bills by Fire District						
	FD1	FD3	FD4	FD5	FD6	FD7	FD8
Courthouse/Public Bldg Maint	2.72	2.72	2.72	2.72	2.72	2.72	2.72
Health/Medical Units	2.14	2.14	2.14	2.14	2.14	2.14	2.14
Library	9.22	9.22	9.22	9.22	9.22	9.22	9.22
Public Works	5.84	5.84	5.84	5.84	5.84	5.84	5.84
Jail/Detention Facilities	5.41	5.41	5.41	5.41	5.41	5.41	5.41
Juvenile Court	1.97	1.97	1.97	1.97	1.97	1.97	1.97
Law Enforcement	13.41	13.41	13.41	13.41	13.41	13.41	13.41
Bonded Debt Service	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Assessor	2.34	2.34	2.34	2.34	2.34	2.34	2.34
Public Facilities	0.83	0.83	0.83	0.83	0.83	0.83	0.83
Schools	73.82	73.82	73.82	73.82	73.82	73.82	73.82
Waterways & Ports	4.84	4.84	4.84	4.84	4.84	4.84	4.84
Biomedical (Econ Dev)	<u>1.71</u>	<u>1.71</u>	<u>1.71</u>	<u>1.71</u>	<u>1.71</u>	<u>1.71</u>	<u>1.71</u>
Total Parish-wide Millages	125.75	125.75	125.75	125.75	125.75	125.75	125.75
Parish Alimony	6.05	6.05	6.05	6.05	6.05	6.05	6.05
Hospital Tax						4.77	4.77
Fire District Taxes	<u>14.00</u>	<u>16.70</u>	<u>10.67</u>	<u>21.56</u>	<u>16.00</u>	<u>20.87</u>	<u>16.09</u>
Total District Millages	20.05	22.75	16.72	27.61	22.05	31.69	26.91
Total Parish Millages	145.80	148.50	142.47	153.36	147.80	157.44	152.66
Fire District Parcel Fee	\$75.00	\$110.00	\$150.00	\$125.00	\$75.00	\$60.00	\$75.00
Taxes due on \$250,000 home	\$2,627	\$2,709	\$2,643	\$2,809	\$2,662	\$2,815	\$2,747
Taxes due on \$1 mill. bare land	\$14,580	\$14,850	\$14,247	\$15,336	\$14,780	\$15,744	\$15,266
Taxes due on \$2 million business	\$36,525	\$37,235	\$35,768	\$38,465	\$37,025	\$39,420	\$38,240

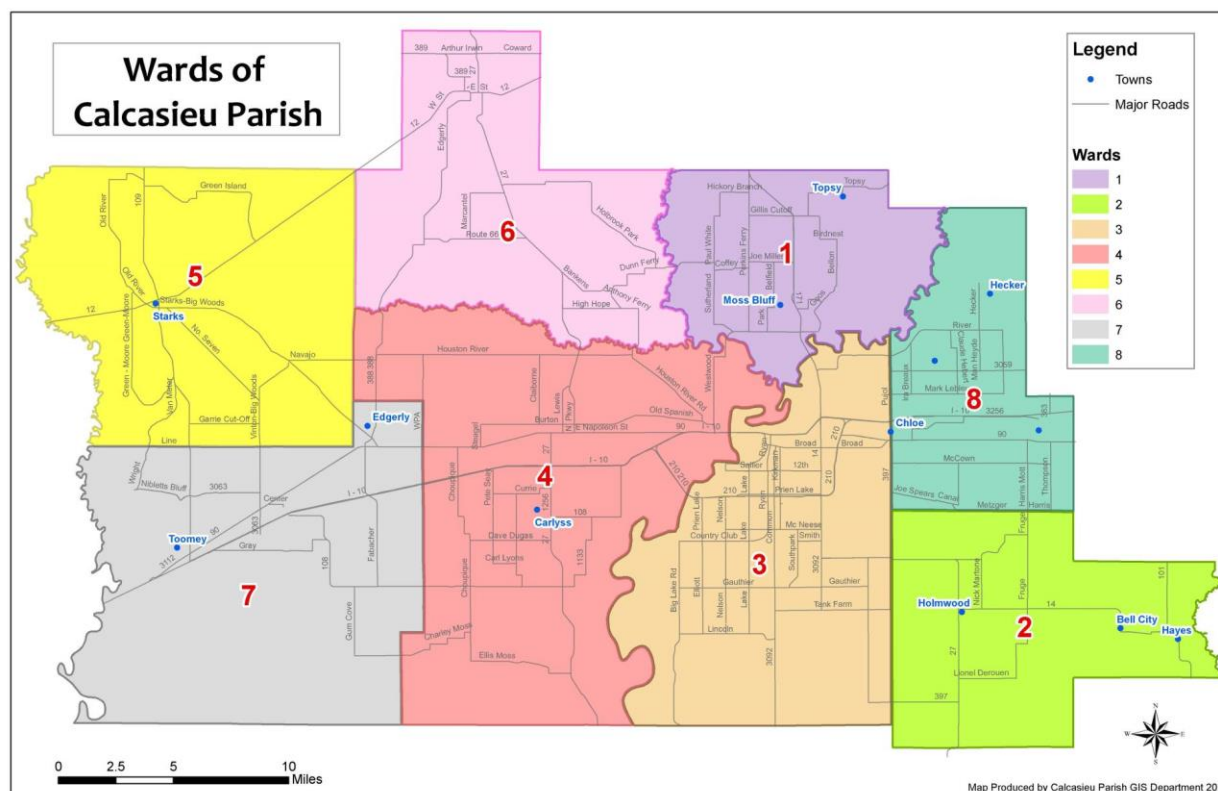
Calcasieu Parish Example Tax Bills

Calcasieu Parish had an effective overall millage rate in 2018 of 100.83. Of this, 58.76 mills were uniform taxes assessed parish-wide.

Calcasieu Parish has several millages that vary by location – for schools, fire protection, drainage, etc. Example taxes on the representative properties were analyzed based on non-municipal locations in each of Calcasieu’s eight wards (Figure 11).

As shown in Table 16, example property tax bills in Calcasieu Parish on the \$250,000 home (with homestead exemption) ranged from \$1,821 in Ward 5 to \$2,410 in Ward 7, a difference of \$589.

Example property tax bills on the representative \$1 million tract of bare land ranged from \$10,404 in Ward 5 to \$13,769 in Ward 7, a difference of \$3,365.

Figure 11. Calcasieu Parish Wards

Example property tax bills on the \$2 million business ranged from \$26,010 in Ward 5 to \$34,423 in Ward 7, a difference of \$8,413.

For reference, if the \$250,000 home were located in the City of Lake Charles, it would have had a property tax bill of \$1,807 in 2018. If the \$2 million business were located in Lake Charles, it would have been billed \$24,188.

Lafayette Parish Example Tax Bills

Lafayette Parish had an effective overall millage rate in 2018 of 84.71. Of this, 82.73 mills were uniform taxes assessed parish-wide.

Other than the general parish tax being different inside and outside of municipalities, the only other taxes based on location are the City of Lafayette property tax and a special tax on property located within the Lafayette Downtown Development District.

Since this analysis is focused on unincorporated areas, which have no location-specific millages in Lafayette Parish, one example tax bill on the representative properties will serve for the entire parish (Table 17).

Table 16. Calcasieu Parish property tax calculations on representative non-municipal properties by Ward: 2018.								
	Example Millages and Tax Bills by Ward							
	<u>Ward 1</u>	<u>Ward 2</u>	<u>Ward 3</u>	<u>Ward 4</u>	<u>Ward 5</u>	<u>Ward 6</u>	<u>Ward 7</u>	<u>Ward 8</u>
Courthouse/Jail/Detention Center	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45
Library	5.51	5.51	5.51	5.51	5.51	5.51	5.51	5.51
Hospital/Health Units/Coroner	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37
Mosquito Control	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Coliseum/Community Centers	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43
Roads/Hwys/Bridges	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88
Airports/Ports/Waterways	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45
Law Enforcement/Justice System	12.87	12.87	12.87	12.87	12.87	12.87	12.87	12.87
School Taxes	17.23	17.23	17.23	17.23	17.23	17.23	17.23	17.23
Assessor/Assessment District	<u>1.27</u>	<u>1.27</u>	<u>1.27</u>	<u>1.27</u>	<u>1.27</u>	<u>1.27</u>	<u>1.27</u>	<u>1.27</u>
Total Parish-wide Millages	58.76	58.76	58.76	58.76	58.76	58.76	58.76	58.76
General Parish Taxes (outside)	4.18	4.18	4.18	4.18	4.18	4.18	4.18	4.18
Hospital/Health Units/Coroner				6.95			6.95	
Coliseum/Community Centers	17.00					4.53	10.51	
Parks & Rec			7.95	10.89			6.03	
Fire District Taxes & Fees	18.48	12.60	11.54	10.93	5.77	24.85	10.00	13.72
Water Districts					18.26			
Airports/Ports/Waterways			3.13	2.53			2.36	
School Taxes		19.01	13.05	8.30	7.80	17.10	28.90	33.00
Drainage	<u>11.04</u>	<u>14.38</u>	<u>5.79</u>	<u>4.55</u>	<u>9.27</u>	<u>9.27</u>	<u>10.00</u>	<u>11.60</u>
Total Ward Millages	50.70	50.17	45.64	48.33	45.28	59.93	78.93	62.50
Total Parish Millages	109.46	108.93	104.40	107.09	104.04	118.69	137.69	121.26
Taxes due on \$250,000 home	\$ 1,916	\$ 1,906	\$ 1,827	\$ 1,874	\$ 1,821	\$ 2,077	\$ 2,410	\$ 2,122
Taxes due on \$1 million bare land	\$ 10,946	\$ 10,893	\$ 10,440	\$ 10,709	\$ 10,404	\$ 11,869	\$ 13,769	\$ 12,126
Taxes due on \$2 million business	\$ 27,365	\$ 27,233	\$ 26,100	\$ 26,773	\$ 26,010	\$ 29,673	\$ 34,423	\$ 30,315

Table 17. Lafayette Parish property tax calculations on representative non-municipal properties for all unincorporated areas: 2018.	
	Example Millages and Tax Bills
Courthouse/Jail/Detention Center	5.41
Library	6.00
Hospital/Health Units/Coroner	3.03
Mosquito Control	0.53
Parks & Rec	0.92
Economic Development/DDD/Comm Dev	1.68
Roads/Hwys/Bridges	6.92
Drainage	3.34
Water Districts	1.41
Airports/Ports/Waterways	1.58
Law Enforcement/Justice System	16.79
School Taxes	33.56
Assessor/Assessment District	<u>1.56</u>
Total Parish-wide Millages	82.73
General Parish Taxes (outside)	<u>3.05</u>
Total Location-specific Millages	3.05
Total Parish Millages	85.78
Taxes due on \$250,000 home	\$ 1,501
Taxes due on \$1 million bare land	\$ 8,578
Taxes due on \$2 million business	\$ 21,445

Taxes due on the \$250,000 home in 2018 would be an estimated \$1,501, while the \$1 million of bare land and \$2 million business would have bills of \$8,578 and \$21,445.

For reference, if the \$250,000 home were located in the City of Lafayette, it would have had a property tax bill of \$1,919 in 2018. If the \$2 million business were located in Lafayette, it would have been billed \$25,513.

Livingston Parish Example Tax Bills

Livingston Parish had an effective overall millage rate in 2018 of 108.97. Of this, 76.40 mills were uniform taxes assessed parish-wide.

The highest millage location-specific property taxes are school taxes and fire district taxes. Since St. Tammany and Caddo example tax bills were analyzed by fire district, the same method was used for Livingston Parish for consistency.

Livingston Parish has nine fire districts: 1-2, 4-5, and 7-11 (map not available). Denham Springs and the Town of Livingston also have municipal fire departments.

As shown in Table 18, example property tax bills in the unincorporated areas of Livingston Parish on the \$250,000 home (with homestead exemption) ranged from \$1,553 in Fire District 1 to \$2,101 in Fire District 5, a difference of \$548.

Table 18. Livingston Parish property tax calculations on representative non-municipal properties by fire district: 2018.									
	Example Millages and Tax Bills by Fire District								
	<u>FD1</u>	<u>FD2</u>	<u>FD4</u>	<u>FD5</u>	<u>FD7</u>	<u>FD8</u>	<u>FD9</u>	<u>FD10</u>	<u>FD11</u>
Courthouse/Jail/Detention Center	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Library	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
Hospital/Health Units/Coroner	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Roads/Hwys/Bridges	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Law Enforcement/Justice System	21.66	21.66	21.66	21.66	21.66	21.66	21.66	21.66	21.66
School Taxes	22.47	22.47	22.47	22.47	22.47	22.47	22.47	22.47	22.47
Council on Aging, etc.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Assessor/Assessment District	<u>8.52</u>	<u>8.52</u>	<u>8.52</u>	<u>8.52</u>	<u>8.52</u>	<u>8.52</u>	<u>8.52</u>	<u>8.52</u>	<u>8.52</u>
Total Parish-wide Taxes	76.40	76.40	76.40	76.40	76.40	76.40	76.40	76.40	76.40
General Parish Taxes (outside)	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32
Parks & Rec				15.10					
Fire District Taxes	10.00	10.64	10.00	10.14	10.00	16.63	10.38	10.94	10.00
Fire District Parcel Fees			\$32.00		\$32.00		\$32.00		\$32.00
School Taxes			20.44	11.64			12.07		
Drainage				<u>4.43</u>		<u>2.41</u>			
Total District/Location-Specific Taxes	12.32	12.96	32.76	43.63	12.32	21.36	24.77	13.26	12.32
Total District/Location-Specific Fees			\$32.00		\$32.00		\$32.00		\$32.00
Total Parish Millages	88.72	89.36	109.16	120.03	88.72	97.76	101.17	89.66	88.72
Total Parish Fees			\$32.00		\$32.00		\$32.00		\$32.00
Taxes due on \$250,000 home	\$ 1,553	\$ 1,564	\$ 1,942	\$ 2,101	\$ 1,585	\$ 1,711	\$ 1,802	\$ 1,569	\$ 1,585
Taxes due on \$1 million bare land	\$ 8,872	\$ 8,936	\$10,916	\$12,003	\$ 8,872	\$ 9,776	\$10,117	\$ 8,966	\$ 8,872
Taxes due on \$2 million business	\$22,180	\$22,340	\$27,322	\$30,008	\$22,212	\$24,440	\$25,325	\$22,415	\$22,212

Example property tax bills on the representative \$1 million tract of bare land ranged from \$8,872 in Fire District 1 to \$12,003 in Fire District 5, a difference of \$3,131.

Example property tax bills on the \$2 million business ranged from \$22,180 in Fire District 1 to \$30,008 in Fire District 5, a difference of \$7,828.

For reference, if the \$250,000 home were located in the City of Denham Springs, it would have had a property tax bill of \$2,012 in 2018. If the \$2 million business were located in Denham Springs, it would have been billed \$28,365.

Tangipahoa Parish Example Tax Bills

Tangipahoa Parish had an effective overall millage rate in 2018 of 89.36. Of this, 39.10 mills were uniform taxes assessed parish-wide.

Tangipahoa Parish only has two designated rural fire districts, one of which encompasses most of the unincorporated areas of the parish, so its fire district taxes are very uniform.

Tangipahoa Parish also has municipal or volunteer fire departments in Hammond, Independence, Natalbany, Kentwood, Ponchatoula, and Roseland. The Roseland Fire Department covers only the town limits of Roseland. The other municipal fire departments have agreements with Tangipahoa Fire District #2 to cover portions of the unincorporated areas of the parish.

To illustrate the differences in the millages for schools, drainage, recreation, etc., the representative properties will be analyzed based upon Tangipahoa's wards.

Tangipahoa Parish has eight wards (or sub-wards) in unincorporated areas (Figure 12).

As shown in Table 19, example property tax bills in the unincorporated areas of Tangipahoa Parish on a \$250,000 home (with homestead exemption) ranged from \$1,263 in Ward 5 to \$2,014 in Ward 7Z, a difference of \$751.

Example property tax bills on the representative \$1 million tract of bare land ranged from \$7,216 in Ward 5 to \$11,510 in Ward 7Z, a difference of \$4,294.

Example property tax bills on the \$2 million business ranged from \$18,040 in Ward 5 to \$28,775 in Ward 7Z, a difference of \$10,735.

For reference, if the \$250,000 home were located in the City of Hammond, it would have had a property tax bill of \$1,988 in 2018. If the \$2 million business were located in Hammond, it would have faced a tax bill of \$26,153.

Figure 12. Wards of Tangipahoa Parish

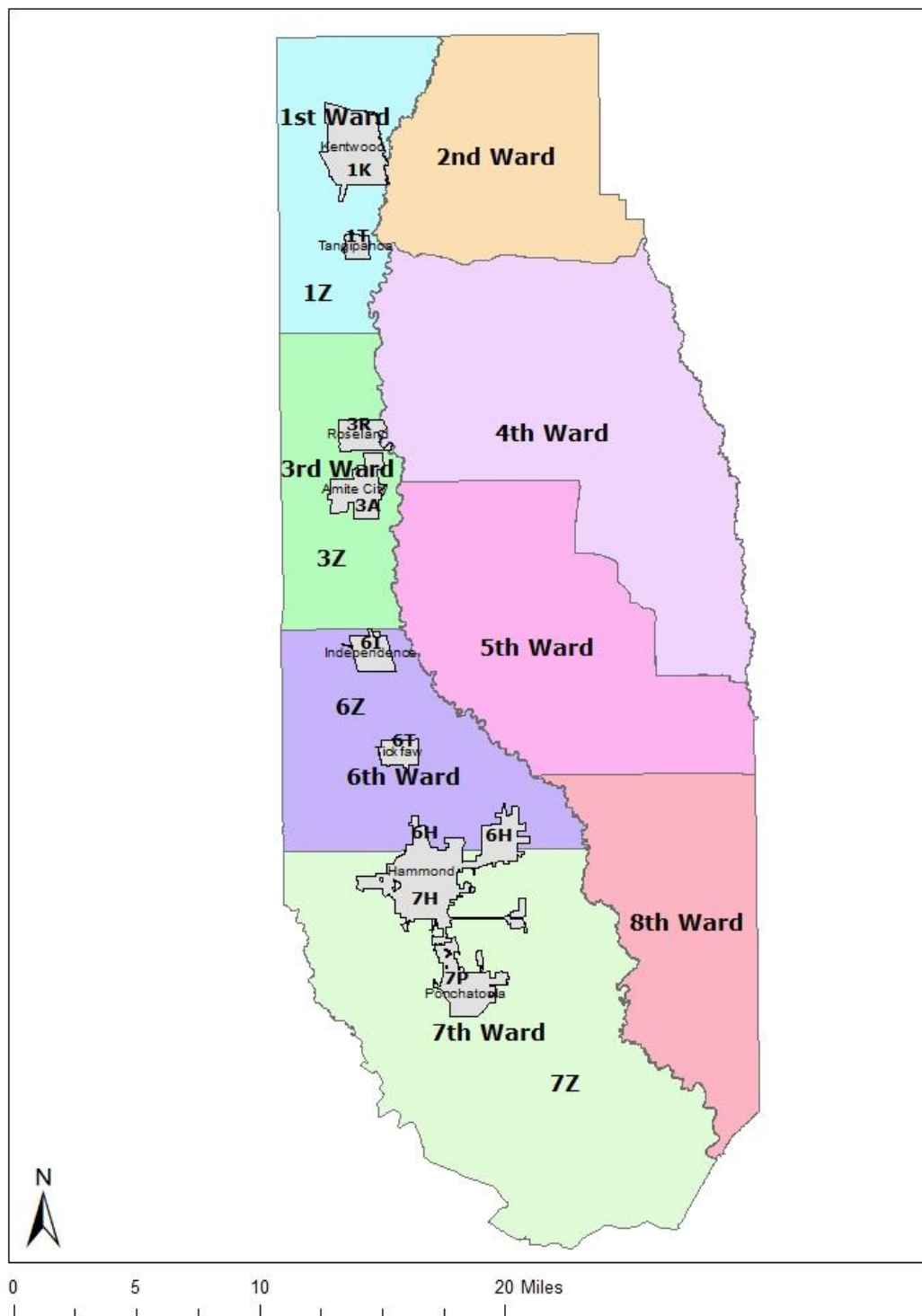


Table 19. Tangipahoa Parish property tax calculations on representative non-municipal properties by ward: 2018.								
	Example Millages and Tax Bills by Ward							
	<u>Ward 1Z</u>	<u>Ward 2</u>	<u>Ward 3Z</u>	<u>Ward 4</u>	<u>Ward 5</u>	<u>Ward 6Z</u>	<u>Ward 7Z</u>	<u>Ward 8</u>
Florida Parishes Detention Center	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Library	5.81	5.81	5.81	5.81	5.81	5.81	5.81	5.81
Hospital/Health Unit	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Law Enforcement	17.81	17.81	17.81	17.81	17.81	17.81	17.81	17.81
School Taxes	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Assessment District	<u>4.67</u>	<u>4.67</u>	<u>4.67</u>	<u>4.67</u>	<u>4.67</u>	<u>4.67</u>	<u>4.67</u>	<u>4.67</u>
Total Parish-wide Taxes	39.10	39.10	39.10	39.10	39.10	39.10	39.10	39.10
General Parish Taxes (outside)	3.06	3.06	3.06	3.06	3.06	3.06	3.06	3.06
Hospital/Health Units/Coroner			5.00					
Mosquito Control						5.00	5.00	5.00
Parks & Rec			15.00				10.00	14.00
Fire District Taxes & Fees	20.00	20.00	15.00	20.00	20.00	20.00	20.00	20.00
School Taxes		9.00		9.00			18.00	
Drainage	4.28		5.00			9.94	9.94	9.94
Garbage collection	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>
Total District/Location-Specific Taxes	37.34	42.06	53.06	42.06	33.06	48.00	76.00	62.00
Total Parish Millages	76.44	81.16	92.16	81.16	72.16	87.10	115.10	101.10
Taxes due on \$250,000 home	\$ 1,338	\$ 1,420	\$ 1,613	\$ 1,420	\$ 1,263	\$ 1,524	\$ 2,014	\$ 1,769
Taxes due on \$1 million bare land	\$ 7,644	\$ 8,116	\$ 9,216	\$ 8,116	\$ 7,216	\$ 8,710	\$ 11,510	\$ 10,110
Taxes due on \$2 million business	\$ 19,110	\$ 20,290	\$ 23,040	\$ 20,290	\$ 18,040	\$ 21,775	\$ 28,775	\$ 25,275

Comparison of Example Tax Bills for Representative Properties

Tables 20-22 and Figures 13-15 compare the lowest, highest, and overall average effective rate example tax bills from each of the six subject parishes for the three representative property types.

Instead of millages for the categories (as in Tables 14-19), Tables 20-22 show the dollars of taxes billed for each category.

Several of the more minor categories have been combined into the *Other* category in the tables for conciseness, and the categories are ranked in descending order of average tax bill for the category across all six parishes.

Comparison of Example Tax Bills for \$250,000 Home with Homestead Exemption

As shown in Table 20 and Figure 13, total tax bills for a \$250,000 home with homestead exemption at the sample locations in the six subject parishes ranged from a low of \$1,263 in Tangipahoa Parish to a high of \$2,815 in St. Tammany and Caddo parishes.

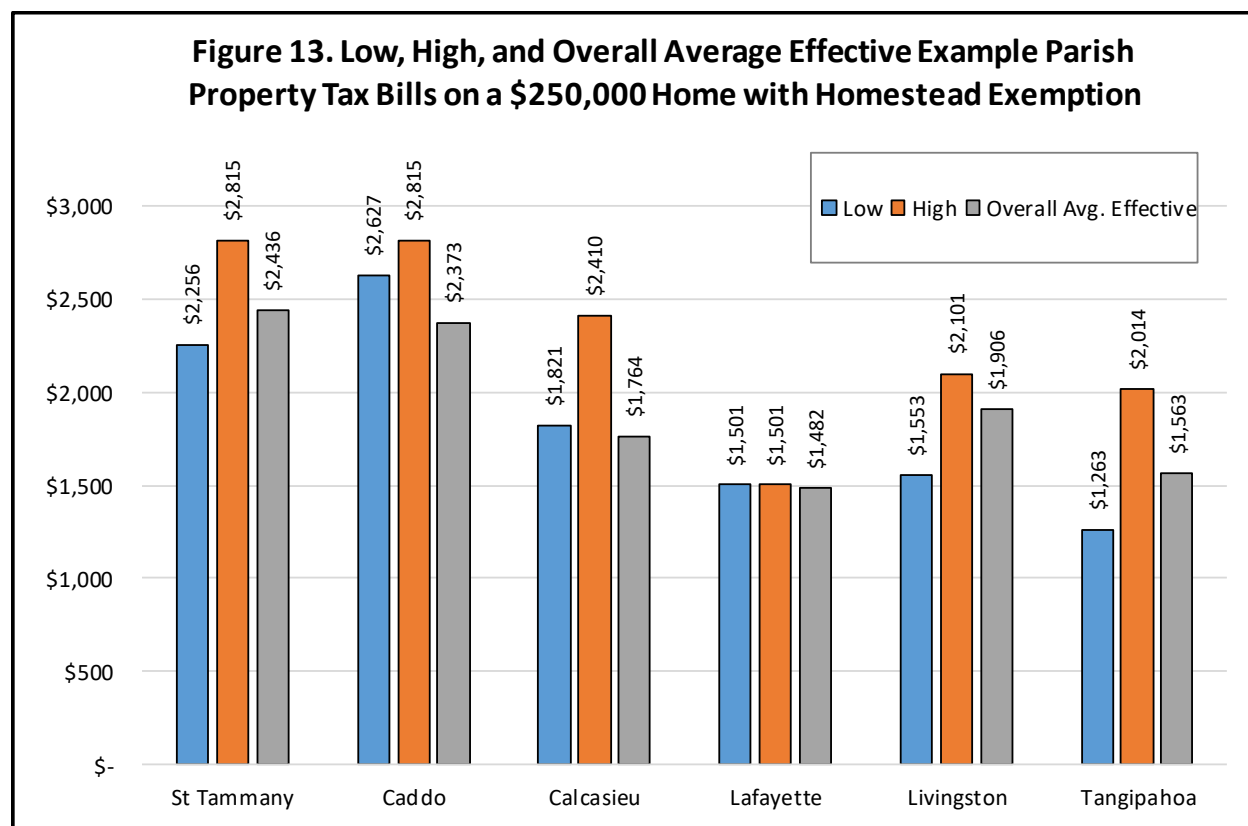
The overall average effective parish (including municipal taxpayers but not municipal taxes) ranged from \$1,482 in Lafayette Parish to \$2,436 in St. Tammany Parish.

Table 20 shows the low, high, and overall average effective taxes billed by category in the six parishes, with the lowest bills highlighted in blue and the highest in red.

St. Tammany Parish had the lowest (or tied for lowest) taxes assessed for *Law Enforcement/Justice System, Courthouse/Jail/Detention Centers, Roads/Highways/Bridges, and Airports/Ports/Waterways*, as well as the lowest "High" tax for *Drainage*.

St. Tammany had the highest tax bills for *Fire District Taxes and Fees, Hospital/Health Unit/Coroner*, and the highest "Low" and "Effective" bills for *Mosquito Control*.

Table 20. Comparison of low, high, and overall example parish property tax bills for \$250,000 home (eligible for homestead exclusion) across six parishes.																		
Category	St. Tammany			Caddo			Calcasieu			Lafayette			Livingston			Tangipahoa		
	Low	High	Eff.	Low	High	Eff.	Low	High	Eff.	Low	High	Eff.	Low	High	Eff.	Low	High	Eff.
School Taxes	\$1127	\$1127	\$1127	\$1292	\$1292	\$1292	\$438	\$807	\$488	\$587	\$587	\$587	\$393	\$597	\$600	\$ 71	\$386	\$218
Law Enf./Justice	\$ 205	\$ 205	\$ 205	\$ 269	\$ 269	\$ 269	\$225	\$225	\$225	\$294	\$294	\$294	\$379	\$379	\$379	\$312	\$312	\$312
Fire Dist. Taxes	\$ 437	\$ 611	\$ 483	\$ 320	\$ 425	\$ 99	\$101	\$175	\$ 92	\$ -	\$ -	\$ -	\$175	\$177	\$181	\$350	\$350	\$184
Library	\$ 106	\$ 106	\$ 106	\$ 161	\$ 161	\$ 161	\$ 96	\$ 96	\$ 96	\$105	\$105	\$105	\$201	\$201	\$201	\$102	\$102	\$102
Courthouse/Jail/etc	\$ 48	\$ 48	\$ 48	\$ 157	\$ 157	\$ 157	\$113	\$113	\$113	\$ 95	\$ 95	\$ 95	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48
Hosp/Health/Cor.	\$ 88	\$ 211	\$ 129	\$ 37	\$ 121	\$ 42	\$ 41	\$163	\$102	\$ 53	\$ 53	\$ 53	\$ 44	\$ 44	\$ 44	\$ 70	\$ 70	\$ 76
Drainage	\$ 31	\$ 31	\$ 37	\$ 51	\$ 51	\$ 51	\$162	\$175	\$103	\$ 58	\$ 58	\$ 58	\$ -	\$ 78	\$ 28	\$ -	\$174	\$150
Parks & Rec	\$ -	\$ 189	\$ 78	\$ -	\$ -	\$ -	\$ -	\$106	\$ 86	\$ 16	\$ 16	\$ 16	\$ -	\$264	\$119	\$ -	\$175	\$164
Assessor	\$ 45	\$ 45	\$ 45	\$ 41	\$ 41	\$ 41	\$ 22	\$ 22	\$ 22	\$ 27	\$ 27	\$ 27	\$149	\$149	\$149	\$ 82	\$ 82	\$ 82
General Parish																		
Taxes	\$ 51	\$ 51	\$ 44	\$ 106	\$ 106	\$ 68	\$ 73	\$ 73	\$ 59	\$ 53	\$ 53	\$ 31	\$ 41	\$ 41	\$ 35	\$ 54	\$ 54	\$ 41
Roads/Hwys/Bridges	\$ -	\$ -	\$ -	\$ 51	\$ 51	\$ 51	\$ 68	\$ 68	\$ 68	\$121	\$121	\$121	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ 2
Airports/Ports/etc.	\$ -	\$ -	\$ -	\$ 85	\$ 85	\$ 85	\$ 95	\$137	\$134	\$ 28	\$ 28	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mosquito Control	\$ 71	\$ 71	\$ 71	\$ -	\$ -	\$ -	\$ 40	\$ 40	\$ 40	\$ 9	\$ 9	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 88	\$ 70
Garbage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$175	\$175	\$ 88
Other	\$ 48	\$ 120	\$ 63	\$ 56	\$ 56	\$ 57	\$345	\$209	\$134	\$ 54	\$ 54	\$ 58	\$ 35	\$ 35	\$ 35	\$ -	\$ -	\$ 27
Total Tax Bill	\$2256	\$2815	\$2436	\$2627	\$2815	\$2373	\$1821	\$2410	\$1764	\$1501	\$1501	\$1482	\$1553	\$2101	\$1906	\$1263	\$2014	\$1563



Comparison of Example Tax Bills for \$1 million of Bare Land

Table 21 and Figure 14 illustrate the example tax bills from the six parishes for a representative property of \$1 million of bare land with no improvements.

Total example tax bills ranged from a low of \$7,216 in Tangipahoa Parish to a high of \$16,088 in St. Tammany, a difference of \$8,872.

Lafayette Parish had the lowest overall average effective tax bill at \$8,471, and St. Tammany had the highest at \$13,919.

Comparison of Example Tax Bills for \$2 million Business

Figure 15 and Table 22 illustrate the example tax bills from the six parishes for a representative business property worth \$2 million, consisting of \$1 million of land, a \$500,000 building, and \$500,000 of fixtures & equipment.

Total example tax bills ranged from a low of \$18,040 in Tangipahoa Parish to a high of \$40,220 in St. Tammany.

Lafayette Parish had the lowest overall average effective tax bill at \$21,177, and St. Tammany had the highest at \$34,798.

Table 21. Comparison of low, high, and overall example parish property tax bills for \$1 million of bare land across six parishes.

Category	St. Tammany			Caddo			Calcasieu		
	Low	High	Eff.	Low	High	Eff.	Low	High	Eff.
School Taxes	\$ 6,441	\$ 6,441	\$ 6,441	\$ 7,382	\$ 7,382	\$ 7,382	\$ 2,503	\$ 4,613	\$ 2,791
Law Enf./Justice	\$ 1,169	\$ 1,169	\$ 1,169	\$ 1,538	\$ 1,538	\$ 1,538	\$ 1,287	\$ 1,287	\$ 1,287
Fire Dist. Taxes	\$ 2,495	\$ 3,494	\$ 2,758	\$ 1,067	\$ 2,087	\$ 568	\$ 577	\$ 1,000	\$ 528
Library	\$ 607	\$ 607	\$ 607	\$ 922	\$ 922	\$ 922	\$ 551	\$ 551	\$ 551
Courthouse/Jail/ etc	\$ 275	\$ 275	\$ 275	\$ 896	\$ 896	\$ 896	\$ 645	\$ 645	\$ 645
Hosp/Health/Cor.	\$ 503	\$ 1,203	\$ 735	\$ 214	\$ 691	\$ 238	\$ 237	\$ 932	\$ 582
Drainage	\$ 177	\$ 177	\$ 210	\$ 292	\$ 292	\$ 292	\$ 927	\$ 1,000	\$ 591
Parks & Rec	\$ -	\$ 1,082	\$ 448	\$ -	\$ -	\$ -	\$ -	\$ 603	\$ 491
Assessor	\$ 259	\$ 259	\$ 259	\$ 234	\$ 234	\$ 234	\$ 127	\$ 127	\$ 127
General Parish Taxes	\$ 289	\$ 289	\$ 249	\$ 605	\$ 605	\$ 388	\$ 418	\$ 418	\$ 340
Roads/Hwys/ Bridges	\$ -	\$ -	\$ -	\$ 292	\$ 292	\$ 292	\$ 388	\$ 388	\$ 388
Airports/Ports/etc.	\$ -	\$ -	\$ -	\$ 484	\$ 484	\$ 484	\$ 545	\$ 781	\$ 764
Mosquito Control	\$ 405	\$ 405	\$ 405	\$ -	\$ -	\$ -	\$ 230	\$ 230	\$ 230
Garbage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 274	\$ 687	\$ 362	\$ 321	\$ 321	\$ 326	\$ 1,969	\$ 1,194	\$ 769
Total Tax Bill	\$ 12,894	\$ 16,088	\$ 13,919	\$ 14,247	\$ 15,744	\$ 13,560	\$ 10,404	\$ 13,769	\$ 10,084
Category	Lafayette			Livingston			Tangipahoa		
	Low	High	Eff.	Low	High	Eff.	Low	High	Eff.
School Taxes	\$ 3,356	\$ 3,356	\$ 3,356	\$ 2,247	\$ 3,411	\$ 3,428	\$ 406	\$ 2,206	\$ 1,245
Law Enf./Justice	\$ 1,679	\$ 1,679	\$ 1,679	\$ 2,166	\$ 2,166	\$ 2,166	\$ 1,781	\$ 1,781	\$ 1,781
Fire Dist. Taxes	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,014	\$ 1,032	\$ 2,000	\$ 2,000	\$ 1,052
Library	\$ 600	\$ 600	\$ 600	\$ 1,150	\$ 1,150	\$ 1,150	\$ 581	\$ 581	\$ 581
Courthouse/Jail/ etc	\$ 541	\$ 541	\$ 541	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275
Hosp/Health/Cor.	\$ 303	\$ 303	\$ 303	\$ 250	\$ 250	\$ 250	\$ 400	\$ 400	\$ 435
Drainage	\$ 334	\$ 334	\$ 334	\$ -	\$ 443	\$ 158	\$ -	\$ 994	\$ 855
Parks & Rec	\$ 92	\$ 92	\$ 92	\$ -	\$ 1,510	\$ 680	\$ -	\$ 1,000	\$ 936
Assessor	\$ 156	\$ 156	\$ 156	\$ 852	\$ 852	\$ 852	\$ 467	\$ 467	\$ 467
General Parish Taxes	\$ 305	\$ 305	\$ 178	\$ 232	\$ 232	\$ 202	\$ 306	\$ 306	\$ 232
Roads/Hwys/ Bridges	\$ 692	\$ 692	\$ 692	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ 10
Airports/Ports/etc.	\$ 158	\$ 158	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mosquito Control	\$ 53	\$ 53	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 402
Garbage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 506
Other	\$ 309	\$ 309	\$ 329	\$ 200	\$ 200	\$ 204	\$ -	\$ -	\$ 158
Total Tax Bill	\$ 8,578	\$ 8,578	\$ 8,471	\$ 8,872	\$ 12,003	\$ 10,897	\$ 7,216	\$ 11,510	\$ 8,936

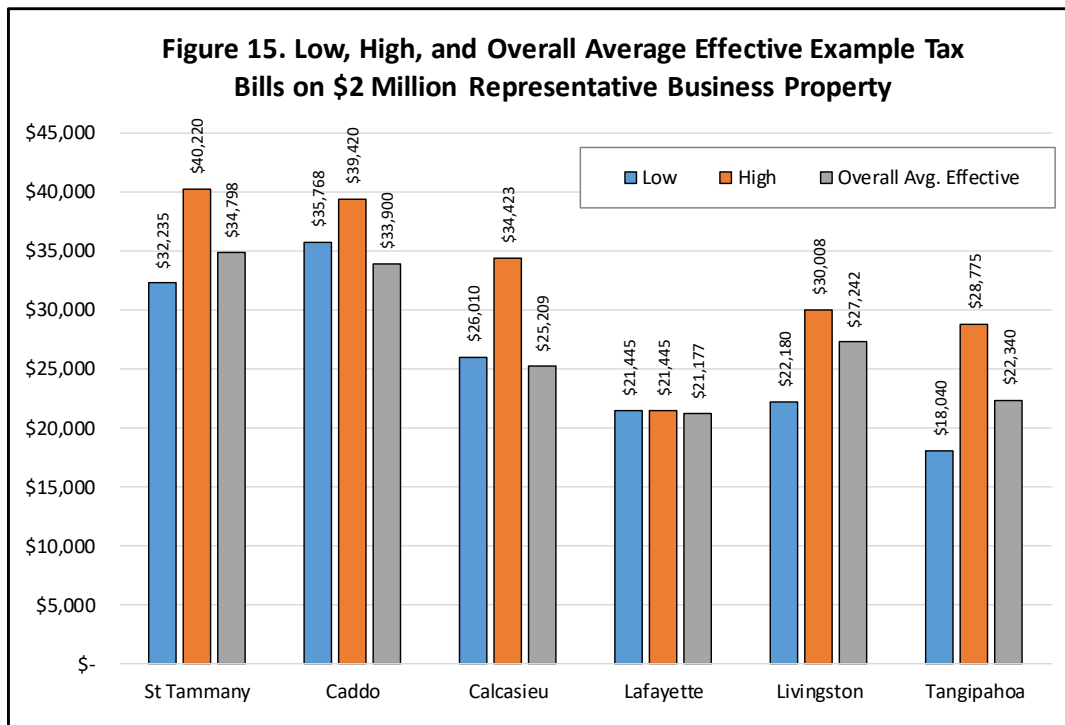
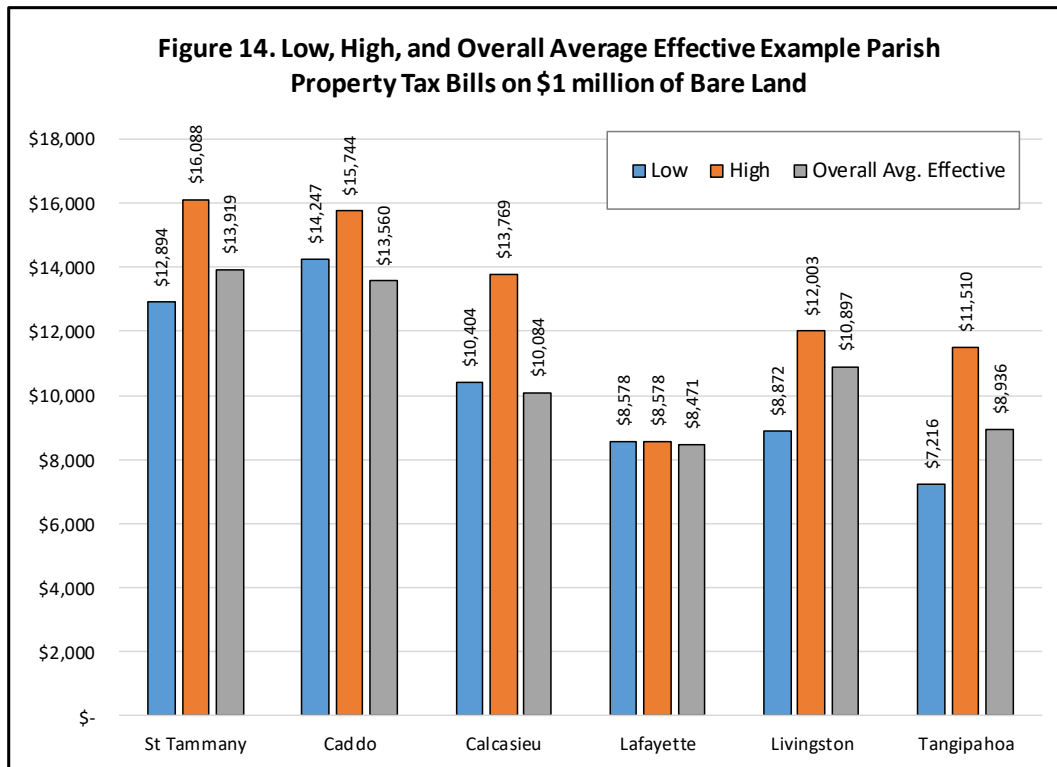


Table 22. Comparison of low, high, and overall example parish property tax bills for \$2 million business across six parishes.

Category	St. Tammany			Caddo			Calcasieu		
	Low	High	Eff.	Low	High	Eff.	Low	High	Eff.
School Taxes	\$ 16,103	\$ 16,103	\$ 16,103	\$ 18,455	\$ 18,455	\$ 18,455	\$ 6,258	\$ 11,533	\$ 6,978
Law Enf./Justice	\$ 2,923	\$ 2,923	\$ 2,923	\$ 3,845	\$ 3,845	\$ 3,845	\$ 3,218	\$ 3,218	\$ 3,218
Fire Dist. Taxes	\$ 6,238	\$ 8,735	\$ 6,895	\$ 2,818	\$ 5,278	\$ 1,419	\$ 1,443	\$ 2,500	\$ 1,319
Library	\$ 1,518	\$ 1,518	\$ 1,518	\$ 2,305	\$ 2,305	\$ 2,305	\$ 1,378	\$ 1,378	\$ 1,378
Courthouse/Jail/etc	\$ 688	\$ 688	\$ 688	\$ 2,240	\$ 2,240	\$ 2,240	\$ 1,613	\$ 1,613	\$ 1,613
Hosp/Health/Cor.	\$ 1,258	\$ 3,008	\$ 1,839	\$ 535	\$ 1,728	\$ 595	\$ 593	\$ 2,330	\$ 1,455
Drainage	\$ 443	\$ 443	\$ 525	\$ 730	\$ 730	\$ 730	\$ 2,318	\$ 2,500	\$ 1,478
Parks & Rec	\$ -	\$ 2,705	\$ 1,121	\$ -	\$ -	\$ -	\$ -	\$ 1,508	\$ 1,228
Assessor	\$ 648	\$ 648	\$ 648	\$ 585	\$ 585	\$ 585	\$ 318	\$ 318	\$ 318
General Parish Taxes	\$ 723	\$ 723	\$ 623	\$ 1,513	\$ 1,513	\$ 970	\$ 1,045	\$ 1,045	\$ 849
Roads/Hwys/Bridges	\$ -	\$ -	\$ -	\$ 730	\$ 730	\$ 730	\$ 970	\$ 970	\$ 970
Airports/Ports/etc.	\$ -	\$ -	\$ -	\$ 1,210	\$ 1,210	\$ 1,210	\$ 1,363	\$ 1,953	\$ 1,910
Mosquito Control	\$ 1,013	\$ 1,013	\$ 1,013	\$ -	\$ -	\$ -	\$ 575	\$ 575	\$ 575
Garbage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 685	\$ 1,718	\$ 905	\$ 803	\$ 803	\$ 816	\$ 4,923	\$ 2,985	\$ 1,923
Total Tax Bill	\$ 32,235	\$ 40,220	\$ 34,798	\$ 35,768	\$ 39,420	\$ 33,900	\$ 26,010	\$ 34,423	\$ 25,209
Category	Lafayette			Livingston			Tangipahoa		
	Low	High	Eff.	Low	High	Eff.	Low	High	Eff.
School Taxes	\$ 8,390	\$ 8,390	\$ 8,390	\$ 5,618	\$ 8,528	\$ 8,570	\$ 1,015	\$ 5,515	\$ 3,114
Law Enf./Justice	\$ 4,198	\$ 4,198	\$ 4,198	\$ 5,415	\$ 5,415	\$ 5,415	\$ 4,453	\$ 4,453	\$ 4,453
Fire Dist. Taxes	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,535	\$ 2,580	\$ 5,000	\$ 5,000	\$ 2,630
Library	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,875	\$ 2,875	\$ 2,875	\$ 1,453	\$ 1,453	\$ 1,453
Courthouse/Jail/ etc	\$ 1,353	\$ 1,353	\$ 1,353	\$ 688	\$ 688	\$ 688	\$ 688	\$ 688	\$ 688
Hosp/Health/Cor.	\$ 757	\$ 757	\$ 757	\$ 625	\$ 625	\$ 625	\$ 1,000	\$ 1,000	\$ 1,088
Drainage	\$ 835	\$ 835	\$ 835	\$ -	\$ 1,108	\$ 395	\$ -	\$ 2,485	\$ 2,138
Parks & Rec	\$ 230	\$ 230	\$ 230	\$ -	\$ 3,775	\$ 1,699	\$ -	\$ 2,500	\$ 2,341
Assessor	\$ 390	\$ 390	\$ 390	\$ 2,130	\$ 2,130	\$ 2,130	\$ 1,168	\$ 1,168	\$ 1,168
General Parish Taxes	\$ 763	\$ 763	\$ 446	\$ 580	\$ 580	\$ 506	\$ 765	\$ 765	\$ 579
Roads/Hwys/ Bridges	\$ 1,730	\$ 1,730	\$ 1,730	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ 25
Airports/Ports/etc.	\$ 395	\$ 395	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mosquito Control	\$ 134	\$ 134	\$ 134	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,004
Garbage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 1,264
Other	\$ 773	\$ 773	\$ 822	\$ 500	\$ 500	\$ 510	\$ -	\$ -	\$ 396
Total Tax Bill	\$ 21,445	\$ 21,445	\$ 21,177	\$ 22,180	\$ 30,008	\$ 27,242	\$ 18,040	\$ 28,775	\$ 22,340

Sales Taxes

Sales taxes are the other primary funding mechanism for parish and municipal governments in Louisiana. Unlike property taxes, which are assessed only on parish property owners, sales taxes are a more general tax paid by everyone – resident or non-resident – who purchases taxable products or services within the parish.

Current Sales Tax Rates

Current sales tax rates for the six subject parishes were downloaded from the Louisiana Association of Tax Administrators website (Tables 23-28).

The range of combined local rates in each parish are as follows:

St. Tammany	4.25% - 5.25%
Caddo	3.35% - 6.35%
Calcasieu	5.75% - 7.75%
Lafayette	4.00% - 6.25%
Livingston	4.50% - 6.00%
Tangipahoa	3.00% - 5.50%

St. Tammany Parish has the narrowest range of rates – one percent from lowest to highest – and the lowest maximum rate among the six parishes.

Sales Tax Collections: 2018

In order to allocate sales tax collections by the purposes for which they were used, audit reports for the six parish governments and for all municipalities in each parish were analyzed. Some audit reports were based on fiscal years, and others were not available for the most recent year, but data collected should be fairly representative.

Table 29 summarizes 2018 sales tax collections in the six subject parishes and all municipalities in each parish which collected sales taxes, allocated by expenditure category. Categories are listed in descending order of total expenditures across all six parishes.

Total sales tax collections in St. Tammany, Caddo, and Lafayette parishes were fairly similar, ranging from \$224 to \$243 million.

Sales tax collections in Calcasieu parish were much larger (\$437 million), owing to Calcasieu's higher sales tax rates and industrial construction boom.

Sales tax collections in 2018 in the smaller economies of Livingston and Tangipahoa parishes were \$111 million and \$98 million, respectively.

Table 23. St. Tammany Parish sales tax rates (effective 7/1/2018).

Jurisdiction Name	School Board	City/Town	Law Enforcement	Econ Dev District	Combined Local Rate	State Rate	Total Rate
District 3	2.00%	2.00%	0.25%	-	4.25%	4.45%	8.70%
Slidell	2.00%	2.00%	0.25%	-	4.25%	4.45%	8.70%
Mandeville	2.00%	2.50%	0.25%	-	4.75%	4.45%	9.20%
Covington	2.00%	2.00%	0.25%	-	4.25%	4.45%	8.70%
Pearl River	2.00%	2.25%	0.25%	-	4.50%	4.45%	8.95%
Madisonville	2.00%	2.00%	0.25%	-	4.25%	4.45%	8.70%
Abita Springs	2.00%	2.00%	0.25%	-	4.25%	4.45%	8.70%
Folsom	2.00%	2.50%	0.25%	-	4.75%	4.45%	9.20%
Sun	2.00%	2.50%	0.25%	-	4.75%	4.45%	9.20%
Fremaux Town Center EDD	2.00%	2.00%	0.25%	0.50%	4.75%	4.45%	9.20%
Rooms to Go	2.00%	2.25%	0.25%	0.75%	5.25%	4.45%	9.70%
Camellia Square EDD	2.00%	2.00%	0.25%	1.00%	5.25%	4.45%	9.70%
Northshore Square EDD	2.00%	2.00%	0.25%	0.50%	4.75%	4.45%	9.20%
Hwy 21 EDD	2.00%	2.00%	0.25%	0.75%	5.00%	4.45%	9.45%

Table 24. Caddo Parish sales tax rates (effective 7/1/2018).

Jurisdiction Name	School Board	Law Enforce.	City/Town	Sales Tax District	North Caddo Hosp. District	Mall Econ. Dev. District	Fire Dist. No. 1	Combined Local Rate	State Rate	Total Rate
Shreveport	1.50%	0.35%	2.75%	-	-	-	-	4.60%	4.45%	9.05%
Vivian	1.50%	0.35%	2.50%	-	1.00%	-	-	5.35%	4.45%	9.80%
Oil City	1.50%	0.35%	1.00%	1.50%	1.00%	-	-	5.35%	4.45%	9.80%
Mooringsport	1.50%	0.35%	1.00%	1.50%	1.00%	-	-	5.35%	4.45%	9.80%
Greenwood	1.50%	0.35%	1.00%	1.50%	-	-	-	4.35%	4.45%	8.80%
Rodessa	1.50%	0.35%	1.00%	1.50%	1.00%	-	-	5.35%	4.45%	9.80%
Blanchard	1.50%	0.35%	1.00%	1.50%	-	-	1.00%	5.35%	4.45%	9.80%
Ida	1.50%	0.35%	2.00%	1.50%	1.00%	-	-	6.35%	4.45%	10.80%
North Caddo Hosp. Dist.	1.50%	0.35%	-	1.50%	1.00%	-	-	4.35%	4.45%	8.80%
Balance of Parish	1.50%	0.35%	-	1.50%	-	-	-	3.35%	4.45%	7.80%
Mall Econ. Dev. District	1.50%	0.35	2.75%	-	-	1.00%	-	5.60%	4.45%	10.05%
Shreveport inside Bossier Parish	-	-	2.75%	-	-	-	-	5.25%	4.45%	9.70%
Bossier City inside Caddo Parish	1.50%	0.35%	-	-	-	-	-	4.35%	4.45%	8.80%
Fire District No. 1	1.50%	0.35%	-	1.50%	-	-	1.00%	4.35%	4.45%	8.80%

Table 25. Calcasieu Parish sales tax rates (effective 10/1/2018).

Jurisdiction Name	School Board	Police Jury	Law Enforcement	City/Town	EDD	Combined Local Rate	State Rate	Total Rate
Balance of Parish Outside Ward 1	2.50%	2.50%	0.75%	-	-	5.75%	4.45%	10.20%
Lake Charles	2.50%	-	0.75%	2.50%	-	5.75%	4.45%	10.20%
Sulphur	2.50%	-	0.75%	2.50%	-	5.75%	4.45%	10.20%
Iowa	2.50%	-	0.75%	2.50%	-	5.75%	4.45%	10.20%
Dequincy	2.50%	-	0.75%	2.50%	-	5.75%	4.45%	10.20%
Vinton	2.50%	-	0.75%	2.50%	-	5.75%	4.45%	10.20%
Westlake	2.50%	-	0.75%	2.50%	-	5.75%	4.45%	10.20%
Balance of Parish Inside Ward 1	4.00%	1.00%	0.75%	-	-	5.75%	4.45%	10.20%
Hope EDD	2.50%	-	0.75%	2.50%	2.00%	7.75%	4.45%	12.20%
Opelram EDD	2.50%	-	0.75%	2.50%	2.00%	7.75%	4.45%	12.20%
Executive EDD	2.50%	-	0.75%	2.50%	2.00%	7.75%	4.45%	12.20%
MorganField EDD	2.50%	-	0.75%	2.50%	1.00%	6.75%	4.45%	11.20%
Lakefront EDD	2.50%	-	0.75%	2.50%	1.00%	6.75%	4.45%	11.20%

Table 26. Lafayette Parish sales tax rates (effective 10/1/2018).

Jurisdiction Name	School Board	Parish Council	Law Enforce.	City/ Town	Econ. Dev. District	Combined Local Rate	State Rate	Total Rate
Lafayette (excl. EDD)	2.00%	-	-	2.00%	-	4.00%	4.45%	8.45%
EDD-Broussard Ambassador Caffery Ext. Subdist. No. 1	2.00%	-	-	2.50%	1.00%	5.50%	4.45%	9.95%
Lafayette Including 1-10 @ MM 103-EDD	2.00%	-	-	2.00%	1.00%	5.00%	4.45%	9.45%
Broussard inside Lafayette Parish	2.00%	-	-	2.50%	-	4.50%	4.45%	8.95%
Broussard inside St Martin Parish	-	-	-	2.50%	-	6.00%	4.45%	10.45%
Carencro outside I-49 EDD	2.00%	-	-	3.00%	-	5.00%	4.45%	9.45%
Carencro inside I-49 EDD	2.00%	-	-	3.00%	1.00%	6.00%	4.45%	10.45%
Duson inside Lafayette Parish	2.00%	-	-	3.00%	-	5.00%	4.45%	9.45%
Duson inside Acadia Parish	-	-	-	3.00%	-	6.25%	4.45%	10.70%
Scott outside EDDs	2.00%	-	-	2.00%	-	4.00%	4.45%	8.45%
Scott inside Apollo EDD	2.00%	-	-	2.00%	1.00%	5.00%	4.45%	9.45%
Scott inside Destination Pt EDD	2.00%	-	-	2.00%	1.00%	5.00%	4.45%	9.45%
Youngsville	2.00%	-	-	3.50%	-	5.50%	4.45%	9.95%
Balance of Parish	2.00%	1.00%	1.00%	-	-	4.00%	4.45%	8.45%

Table 27. Livingston Parish sales tax rates (effective 7/1/2018).											
Jurisdiction Name	School Board	Sub Dist (School)	Drain. Dist	Law Enforc.	Parish Council	School Tax Dist	Juban Crossing EDD	City/Town	Comb. Local Rate	State Rate	Total Rate
Denham Springs	2.00%	0.50%	-	0.50%	1.00%	-	-	1.50%	5.50%	4.45%	9.95%
Ward 2 (Inside Drain Dist #1)	2.00%	0.50%	0.50%	0.50%	1.00%	-	-	-	4.50%	4.45%	8.95%
Ward 1 Tax Dist #5 (Excl. Town of Walker)	2.00%	0.50%	0.50%	0.50%	1.00%	-	-	-	4.50%	4.45%	8.95%
Walker	2.00%	-	0.50%	0.50%	1.00%	-	-	1.50%	5.50%	4.45%	9.95%
Springfield	2.00%	-	-	0.50%	1.00%	-	-	2.00%	5.50%	4.45%	9.95%
All Other Areas	2.00%	0.50%	-	0.50%	1.00%	-	-	-	4.00%	4.45%	8.45%
Albany	2.00%	0.50%	-	0.50%	1.00%	-	-	1.00%	5.00%	4.45%	9.45%
Livingston	2.00%	0.50%	-	0.50%	1.00%	-	-	1.00%	5.00%	4.45%	9.45%
School Tax Dist #22	2.00%	0.50%	0.50%	0.50%	1.00%	1.00%	-	-	5.50%	4.45%	9.95%
Ward 1 Tax Dist #6 Drain Dist #2	2.00%	0.50%	0.50%	0.50%	1.00%	-	-	-	4.50%	4.45%	8.95%
Walker Annexed Areas	2.00%	0.50%	0.50%	0.50%	1.00%	-	-	1.50%	6.00%	4.45%	10.45%
Denham Springs Annexed Areas	2.00%	0.50%	0.50%	0.50%	1.00%	-	-	1.50%	6.00%	4.45%	10.45%
School Tax Dist #33	2.00%	0.50%	-	0.50%	1.00%	1.00%	-	-	5.00%	4.45%	9.45%
Denham Springs EDD	2.00%	0.50%	0.50%	0.50%	1.00%	-	-	1.50%	6.00%	4.45%	10.45%
Juban Crossing EDD	2.00%	0.50%	0.50%	0.50%	1.00%	-	2.00%	-	6.50%	4.45%	10.95%

Table 28. Tangipahoa Parish sales tax rates (effective 7/1/2018).							
Jurisdiction Name	School Board	Parish Council	City/Town	Fire District	Combined Local Rate	State Rate	Total Rate
Balance of Parish	2.00%	1.00%	-	-	3.00%	4.45%	7.45%
Hammond	2.00%	1.00%	2.00%	-	5.00%	4.45%	9.45%
Ponchatoula	2.00%	1.00%	2.00%	-	5.00%	4.45%	9.45%
Amite	2.00%	1.00%	2.00%	0.50%	5.50%	4.45%	9.95%
Kentwood	2.00%	1.00%	2.00%	-	5.00%	4.45%	9.45%
Independence	2.00%	1.00%	2.50%	-	5.50%	4.45%	9.95%
Roseland	2.00%	1.00%	2.00%	-	5.00%	4.45%	9.45%
Tangipahoa	2.00%	1.00%	2.00%	-	5.00%	4.45%	9.45%
Tickfaw	2.00%	1.00%	2.00%	-	5.00%	4.45%	9.45%
Within Fire Dist. #1	2.00%	1.00%	-	0.50%	3.50%	4.45%	7.95%

Table 30 and Figure 16 detail the percentages of total sales taxes by expenditure category in each of the six parishes.

The highest percentage of sales taxes in all six parishes was used for *Schools*, ranging from 33.9 percent in Caddo parish to 46.7 percent in Lafayette Parish.

The second-highest sales tax expenditure category was *General Government/Public Works/Capital Outlays* (which includes debt-service), which ranged from 21.5 percent in Caddo to 37.8 percent in St. Tammany.

In third position was *Law Enforcement/Courts/Corrections*, ranging from 10.3 percent in Lafayette Parish to 20.1 percent in Caddo Parish.

Caddo Parish also spent the highest percentage of sales tax collections on *Fire Protection* (20.8 percent), far surpassing the percentages in the other five parishes, which ranged from 0.7 percent in St. Tammany to 6.2 percent in Tangipahoa.

Combined Property and Sales Taxes

Total (Parish + Municipal) Property and Sales Taxes by Category by Parish

Table 31 details the total combined property and sales taxes by major category in each of the six parishes in descending order of total tax collections in each category across all six parishes. (Note: Property tax collections shown in Table 31, which include municipal property taxes and are based on property tax collections shown in audit reports (some of which were based on a fiscal year) and are net of collection fees, differ from those shown in Table 10, which are gross property tax billings at the parish level reported to the Louisiana Tax Commission and do not include municipal taxes.)

In those cases where expenditures were funded out of a general or mixed budget (i.e., not from dedicated funds), the authors allocated expenditures between sources based on the percentage of the overall budget funded by property taxes, sales taxes, etc.

Combined property plus sales tax collections in St. Tammany and Caddo were very similar, with Lafayette approximately 12-13 percent lower and Calcasieu 26-27 percent higher.

Table 29. Sales tax collections for parish/district and municipalities allocated by expenditure category: 2018.

<u>Expenditure Category</u>	<u>St. Tammany Parish</u>	<u>St. Tamm. Municipal.</u>	<u>St. Tammany Total</u>	<u>Caddo Parish</u>	<u>Caddo Municipal.</u>	<u>Caddo Total</u>	<u>Calcasieu Parish</u>	<u>Calcasieu Municipal.</u>	<u>Calcasieu Total</u>
Schools	\$ 99,605,036	\$ -	\$ 99,605,036	\$ 78,243,069	\$ -	\$ 78,243,069	\$201,848,000	\$ -	\$201,848,000
Gen. Govt./Public Works/Cap. Outlays	\$ 53,599,800	\$30,979,280	\$ 84,579,080	\$ 11,937,566	\$ 37,607,177	\$ 49,544,743	\$ 74,835,384	\$57,006,685	\$131,842,069
Law Enf./Courts/Corrections	\$ 15,234,591	\$18,062,733	\$ 33,297,324	\$ 18,222,619	\$ 28,132,374	\$ 46,354,993	\$ 60,196,015	\$19,859,501	\$ 80,055,516
Fire Protection	\$ -	\$ 1,534,988	\$ 1,534,988	\$ 1,782,336	\$ 46,082,165	\$ 47,864,501	\$ -	\$17,473,979	\$ 17,473,979
Parks & Rec/Culture/Libraries	\$ 230,000	\$ 1,751,921	\$ 1,981,921	\$ -	\$ 7,279,797	\$ 7,279,797	\$ 1,917,593	\$ 3,696,002	\$ 5,613,595
Economic Development	\$ 2,167,617	\$ 798,569	\$ 2,966,186	\$ -	\$ 216,250	\$ 216,250	\$ -	\$ 1,213	\$ 1,213
Hospital/Health	\$ -	\$ -	\$ -	\$ 1,149,817	\$ -	\$ 1,149,817	\$ -	\$ -	\$ -
Airports/Ports/Waterways	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales Taxes	\$170,837,044	\$53,127,491	\$223,964,535	\$111,335,407	\$119,317,763	\$230,653,170	\$338,796,992	\$98,037,379	\$436,834,371
<u>Expenditure Category</u>	<u>Lafayette Parish</u>	<u>Lafayette Municipal.</u>	<u>Lafayette Total</u>	<u>Livingston Parish</u>	<u>Livingston Municipal.</u>	<u>Livingston Total</u>	<u>Tangipahoa Parish</u>	<u>Tangipahoa Municipal.</u>	<u>Tangipahoa Total</u>
Schools	\$113,417,723	\$ -	\$113,417,723	\$ 48,816,135	\$ -	\$ 48,816,135	\$ 44,364,305	\$ -	\$ 44,364,305
Gen. Govt./Public Works/Cap. Outlays	\$ 62,597,995	\$22,143,632	\$ 84,741,627	\$ 18,499,084	\$ 13,349,504	\$ 31,848,588	\$ 20,313,719	\$13,396,126	\$ 33,709,845
Law Enf./Courts/Corrections	\$ 8,142,327	\$ 6,646,247	\$ 14,788,575	\$ 14,083,481	\$ 3,985,231	\$ 18,068,712	\$ 1,267,176	\$10,342,455	\$ 11,609,631
Fire Protection	\$ 12,850,834	\$ 2,003,479	\$ 14,854,313	\$ -	\$ 1,869,368	\$ 1,869,368	\$ 970,740	\$ 5,100,015	\$ 6,070,755
Parks & Rec/Culture/Libraries	\$ 77,405	\$ 6,402,007	\$ 6,479,412	\$ -	\$ 309,930	\$ 309,930	\$ 163,746	\$ 962,096	\$ 1,125,842
Economic Development	\$ 1,579,921	\$ 2,535,926	\$ 4,115,847	\$ 9,860,050	\$ -	\$ 9,860,050	\$ 77,921	\$ 362,699	\$ 440,619
Hospital/Health	\$ -	\$ -	\$ -	\$ -	\$ 21,328	\$ 21,328	\$ 346,735	\$ 6,712	\$ 353,446
Airports/Ports/Waterways	\$ 153,363	\$ -	\$ 153,363	\$ -	\$ -	\$ -	\$ -	\$ 573,550	\$ 573,550
Total Sales Taxes	\$198,819,570	\$39,731,291	\$238,550,861	\$ 91,258,750	\$ 19,535,361	\$110,794,111	\$ 67,504,341	\$30,743,652	\$ 98,247,993

Table 30. Allocation of total sales taxes (parish/district & municipal) by expenditure category: 2018.

<u>Expenditure Category</u>	<u>St. Tammany</u>	<u>Caddo</u>	<u>Calcasieu</u>	<u>Lafayette</u>	<u>Livingston</u>	<u>Tangipahoa</u>
Schools	44.5%	33.9%	46.2%	46.7%	45.5%	45.2%
General Govt. & Public Works	37.8%	21.5%	30.2%	34.0%	28.7%	34.3%
Law Enforcement/Courts/Corrections	14.9%	20.1%	18.3%	10.3%	16.3%	11.8%
Fire Protection	0.7%	20.8%	4.0%	4.7%	1.7%	6.2%
Parks & Rec/Cultural/Libraries	0.9%	3.2%	1.3%	2.7%	0.3%	1.1%
Econ Development	1.3%	0.1%	0.0%	1.6%	7.4%	0.4%
Hospital/Health/Mosquito Control	0.0%	0.5%	0.0%	0.0%	0.0%	0.4%
Airports/Ports/Waterways	0.0%	0.0%	0.0%	0.1%	0.0%	0.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

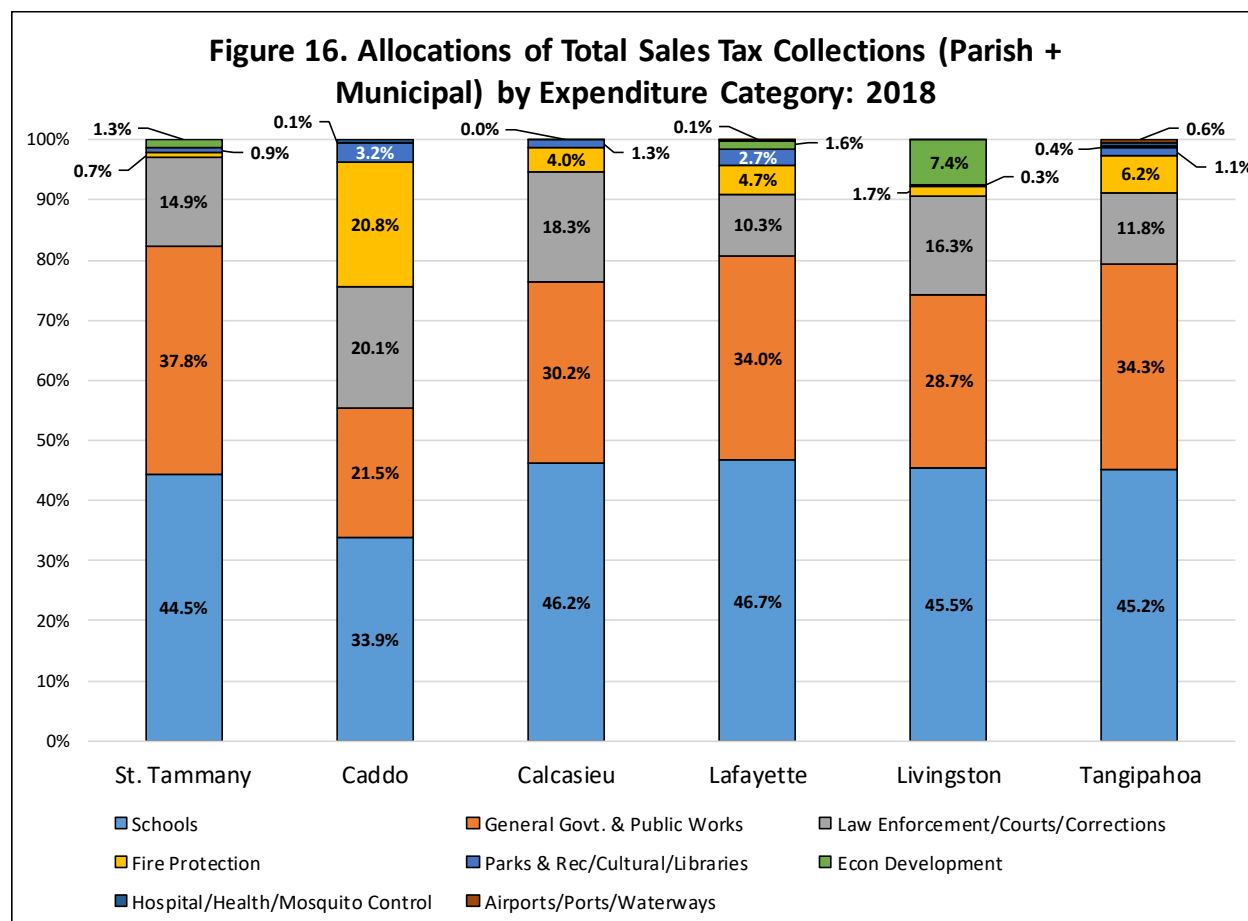


Figure 17 illustrates property and sales tax collections by category in each parish.

Total property taxes exceeded total sales taxes in St. Tammany and Caddo parishes, while sales taxes were higher in the other four parishes.

Property taxes for the support of public school systems were the largest component of 2018 property taxes in all of the subject parishes except Tangipahoa, where they accounted for 13.1 percent of total property taxes and were third after *Law Enforcement/Courts/Corrections* (25.1 percent) and *General Government/Public Works/Capital Outlays* (24.3 percent).

School property taxes accounted for 26.6 (Calcasieu) to 45.5 percent (St. Tammany) of all property taxes in the other five parishes, with an average of 36.7 percent across all six parishes.

Sales taxes dedicated to public school expenditures were the largest category of sales taxes in all six parishes, ranging from 33.9 percent of all sales taxes in Caddo Parish to 46.7 percent in Lafayette Parish, with an average of 43.8 percent when all parishes are combined. St. Tammany was the second-lowest at 44.5 percent.

Figure 18 illustrates the combined property and sales taxes by category in each of the six parishes.

Table 31. Combined property tax and total sales tax collections allocated by expenditure category: 2018.

<u>Expenditure Category</u>	<u>St. Tammany Prop. Taxes</u>	<u>St. Tamm. Sales Taxes</u>	<u>St. Tammany Total</u>	<u>Caddo Prop. Taxes</u>	<u>Caddo Sales Taxes</u>	<u>Caddo Total</u>	<u>Calcasieu Prop. Taxes</u>	<u>Calcasieu Sales Taxes</u>	<u>Calcasieu Total</u>
Schools	\$133,264,859	\$ 99,605,036	\$232,869,895	\$131,800,000	\$ 78,243,069	\$210,043,069	\$ 60,860,000	\$201,848,000	\$262,708,000
Gen. Govt./Public									
Works/Cap. Outlays	\$ 27,263,669	\$ 84,579,080	\$111,842,750	\$ 63,855,211	\$ 49,544,743	\$113,399,954	\$ 49,872,835	\$131,842,069	\$181,714,904
Law Enf./Courts/Corrections	\$ 32,709,047	\$ 33,297,324	\$ 66,006,371	\$ 48,978,876	\$ 46,354,993	\$ 95,333,868	\$ 37,467,270	\$ 80,055,516	\$117,522,786
Fire Protection	\$ 55,813,950	\$ 1,534,988	\$ 57,348,938	\$ 17,669,516	\$ 47,864,501	\$ 65,534,017	\$ 13,561,340	\$ 17,473,979	\$ 31,035,319
Parks & Rec/Culture/ Libraries	\$ 26,538,687	\$ 1,981,921	\$ 28,520,608	\$ 19,233,871	\$ 7,279,797	\$ 26,513,668	\$ 33,872,867	\$ 5,613,595	\$ 39,486,462
Hosp./Health/Mosq. Control	\$ 23,596,388	\$ -	\$ 23,596,388	\$ 3,862,997	\$ 1,149,817	\$ 5,012,814	\$ 17,202,798	\$ -	\$ 17,202,798
Airports/Ports/Waterways	\$ -	\$ -	\$ -	\$ 10,217,442	\$ -	\$ 10,217,442	\$ 16,243,089	\$ -	\$ 16,243,089
Economic Development	\$ 63,969	\$ 2,966,186	\$ 3,030,155	\$ 2,935,196	\$ 216,250	\$ 3,151,446	\$ -	\$ 1,213	\$ 1,213
Totals	\$299,250,569	\$223,964,536	\$523,215,105	\$298,553,109	\$230,653,170	\$529,206,279	\$229,080,199	\$436,834,371	\$665,914,571
<u>Expenditure Category</u>	<u>Lafayette Prop. Taxes</u>	<u>Lafayette Sales Taxes</u>	<u>Lafayette Total</u>	<u>Livingston Prop. Taxes</u>	<u>Livingston Sales Taxes</u>	<u>Livingston Total</u>	<u>Tangipahoa Prop. Taxes</u>	<u>Tangipahoa Sales Taxes</u>	<u>Tangipahoa Total</u>
Schools	\$ 74,871,671	\$113,417,723	\$188,289,394	\$ 17,997,540	\$ 48,816,135	\$ 66,813,675	\$ 7,567,599	\$ 44,364,305	\$ 51,931,904
Gen. Govt./Public									
Works/Cap. Outlays	\$ 47,135,510	\$ 82,586,764	\$129,722,274	\$ 8,937,159	\$ 31,848,588	\$ 40,785,746	\$ 14,056,311	\$ 33,709,845	\$ 47,766,155
Law Enf./Courts/Corrections	\$ 54,490,871	\$ 24,992,263	\$ 79,483,135	\$ 13,267,079	\$ 18,068,712	\$ 31,335,791	\$ 14,498,620	\$ 11,609,631	\$ 26,108,251
Fire Protection	\$ 6,339,258	\$ 11,304,416	\$ 17,643,675	\$ 5,478,080	\$ 1,869,368	\$ 7,347,448	\$ 7,478,381	\$ 6,070,755	\$ 13,549,136
Parks & Rec/Culture/ Libraries	\$ 20,769,864	\$ 6,480,692	\$ 27,250,556	\$ 10,577,993	\$ 309,930	\$ 10,887,923	\$ 9,125,435	\$ 1,125,842	\$ 10,251,277
Hosp./Health/Mosq. Control	\$ 7,953,448	\$ 15,647	\$ 7,969,095	\$ 1,331,284	\$ 21,328	\$ 1,352,612	\$ 4,920,531	\$ 353,446	\$ 5,273,977
Airports/Ports/Waterways	\$ 3,410,980	\$ 153,363	\$ 3,564,343	\$ -	\$ -	\$ -	\$ 110,345	\$ 573,550	\$ 683,895
Economic Development	\$ 4,277,322	\$ 3,825,658	\$ 8,102,980	\$ 3,286	\$ 9,860,050	\$ 9,863,336	\$ 66,857	\$ 440,619	\$ 507,476
Totals	\$219,248,925	\$242,776,526	\$462,025,451	\$ 57,592,421	\$110,794,111	\$168,386,532	\$ 57,824,078	\$ 98,247,993	\$156,072,071

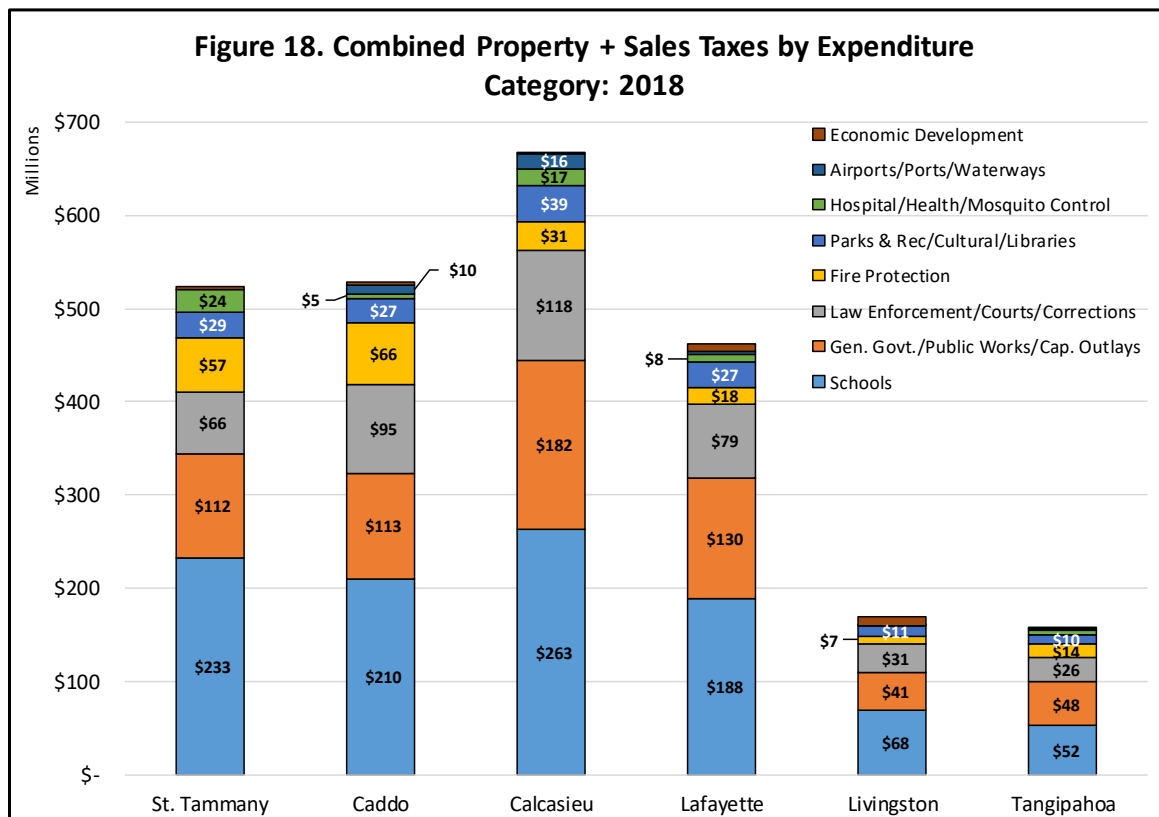
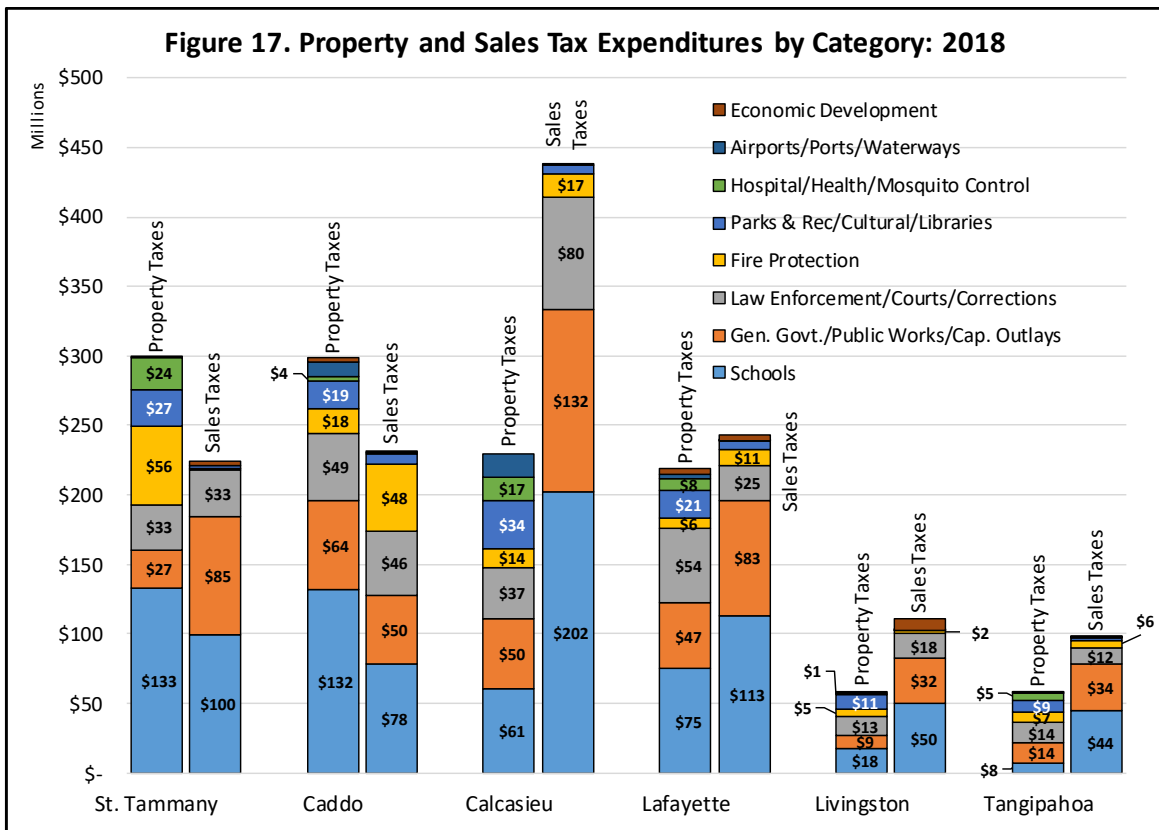


Figure 19 illustrates the percentage of combined property and sales taxes expended per category in each parish.

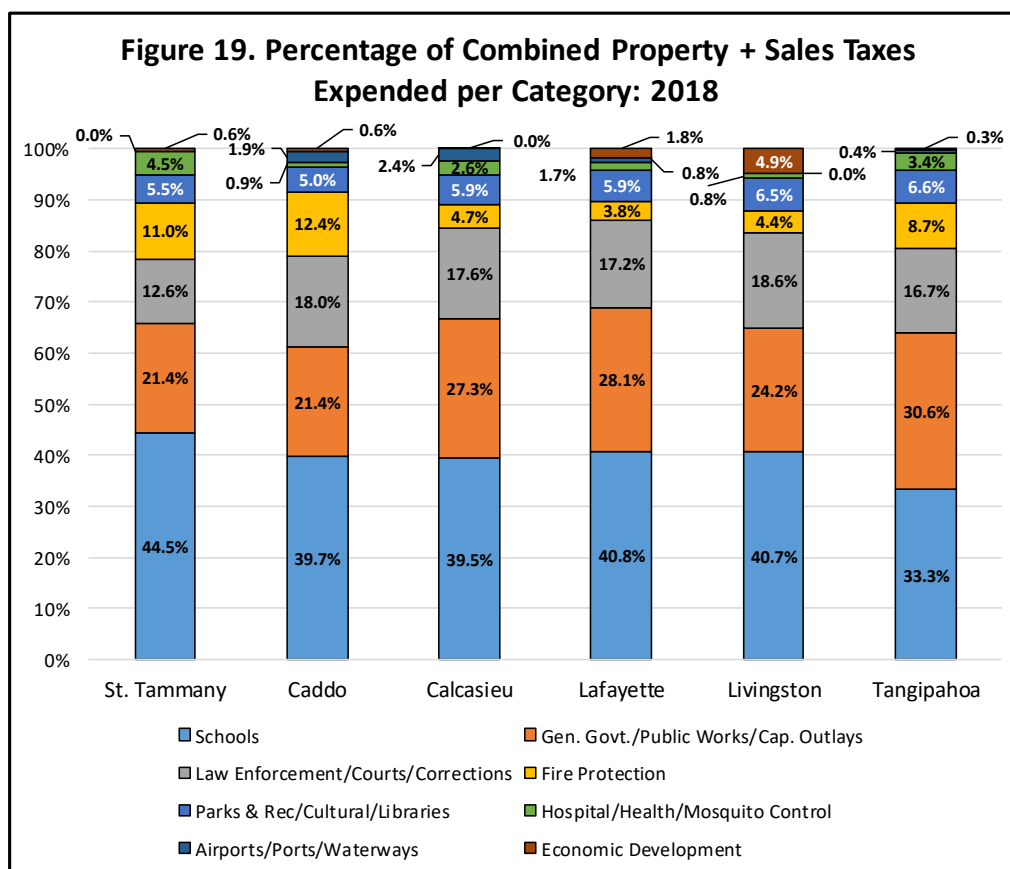
School taxes accounted for the largest percentage of combined property and sales taxes in all six parishes, ranging from 33.3 percent in Tangipahoa Parish to 44.5 percent in St. Tammany.

General Government/Public Works/Capital Outlays was the second highest category in every parish, ranging from 21.4 percent in St. Tammany and Caddo parishes to 30.6 percent in Tangipahoa.

Law Enforcement/Courts/Corrections was the third highest percentage category in each parish, with a range from 12.6 percent in St. Tammany Parish to 18.6 percent in Livingston.

Percentages among the remaining, smaller categories showed more variation.

Fire Protection was in the fourth position in St. Tammany, Caddo, and Tangipahoa parishes, and was followed by *Parks & Recreation/Cultural/Libraries* in fifth position in those same parishes.



Parks & Recreation/Cultural/Libraries was the fourth highest percentage category in Calcasieu, Lafayette, and Livingston parishes, followed by *Fire Protection* in Calcasieu and Lafayette parishes and *Economic Development* in Livingston.

Combined Property and Sales Taxes Expended per Unit

The amount of total taxes expended per category in each parish is not very useful for comparison purposes due to differences in population, value of improvements, land area, etc. More meaningful comparisons can be made by analyzing the taxes expended “per unit” – i.e., per person, per acre, etc.

The following sections compare the top six categories of combined taxes expended in 2018 (representing approximately 98 percent of total taxes) in each of the six parishes on a per unit basis.

School Taxes per Student: 2018

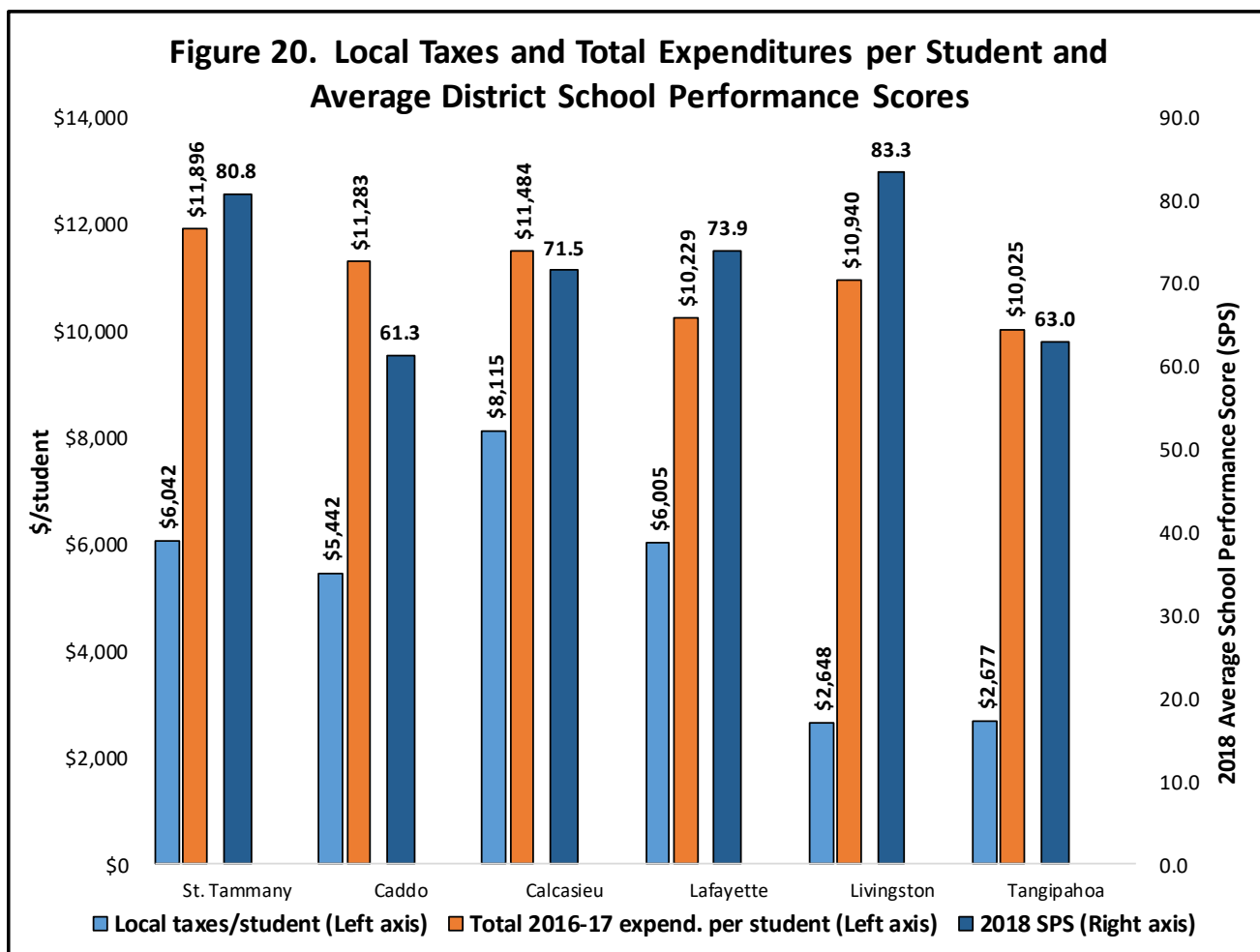
In order to account for differences in the number of students enrolled in the various public school systems, Table 32 and Figure 20 display the 2018 school taxes and total expenditures per student. Table 32 and Figure 20 also include the parish average 2018 *School Performance Scores* (SPS) from the Louisiana Department of Education for reference purposes. (Note: The 2018 SPS was calculated by the Louisiana Department of Education using a different formula than in prior years, so the 2018 SPS cannot be compared to the SPS from prior years.)

The highest value in each row of Table 32 is highlighted in red, and the lowest in blue. Note that the data on estimated expenditures per student are from 2016-17, the latest available.

Table 32. School property and sales taxes – total and per student: 2018.						
	<u>St. Tammany</u>	<u>Caddo</u>	<u>Calcasieu</u>	<u>Lafayette</u>	<u>Livingston</u>	<u>Tangipahoa</u>
School Prop. Taxes (mil.)	\$ 133.3	\$ 131.8	\$ 60.9	\$ 74.9	\$ 18.0	\$ 7.6
School Sales Taxes (mil.)	\$ 99.6	\$ 78.2	\$ 201.8	\$ 113.4	\$ 50.5	\$ 44.4
Total School taxes (mil.)	\$ 232.9	\$ 210.0	\$ 262.7	\$ 188.3	\$ 68.5	\$ 51.9
# of students enrolled in public school system ¹	38,542	38,598	32,375	31,356	25,855	19,401
Total school taxes/ student	\$6,042	\$5,442	\$8,115	\$6,005	\$2,648	\$2,677
Estimated per student expend. (2016-17) ²	\$11,896	\$11,283	\$11,484	\$10,229	\$10,940	\$10,025
2018 Parish Avg. SPS ³	80.8	61.3	71.5	73.9	83.3	63.0
¹ Source: “Multiple Statistics By School System For Total Public Students – Oct.1, 2018”, Louisiana Department of Education, accessed at http://www.louisianabelieves.com/resources/library/student-attributes on 7/10/2019. ² Source: “School-Level Per Pupil Expenditures (State, Local & Federal Funds), Enrollment Data, and Staffing Data”, Louisiana Department of Education, accessed at https://www.louisianabelieves.com/data/310/ on 10/23/2019. ³ SPS = School Performance Score Source: 2018-school-performance-scores.xlsx (MS-Excel® file downloaded from http://www.louisianabelieves.com/resources/library/performance-scores on 7/10/2019)						

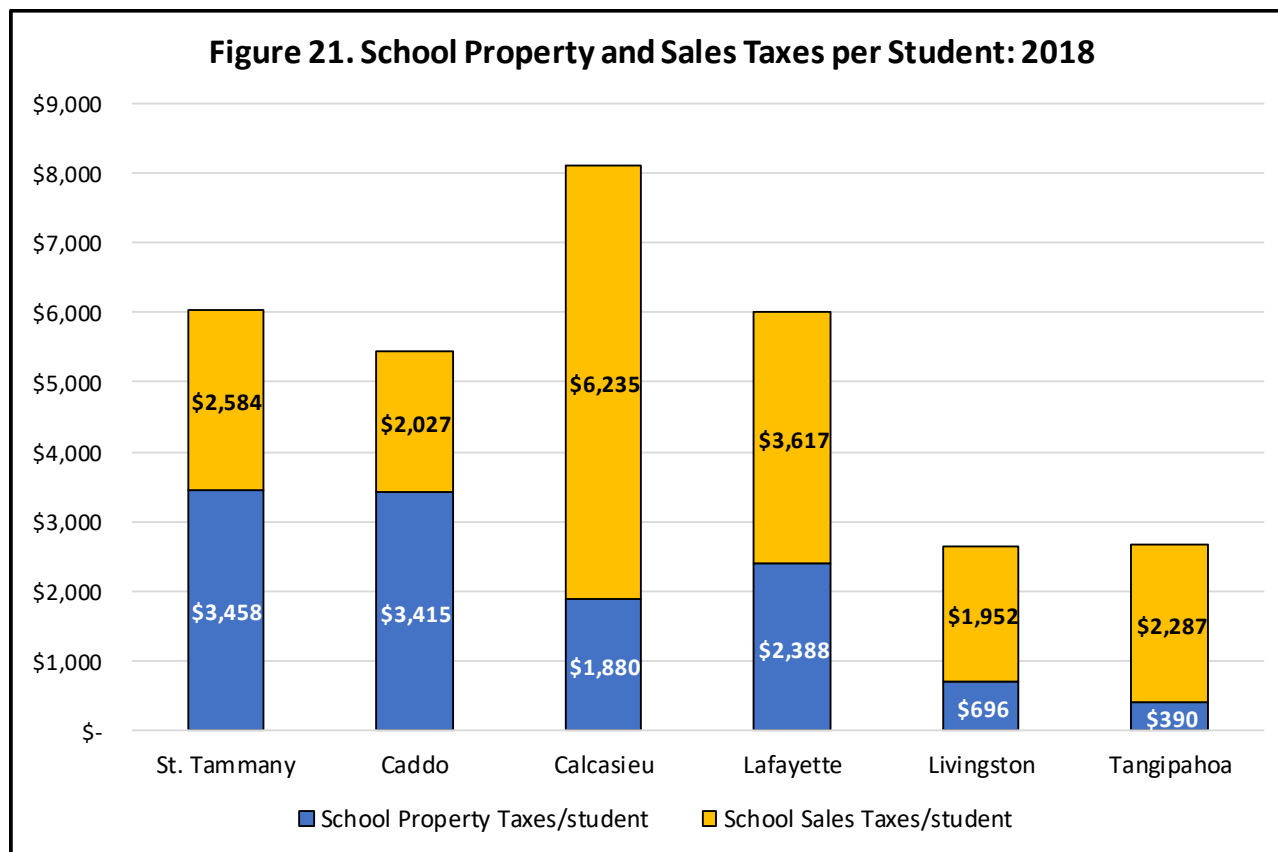
The difference in the estimated expenditures per student and the total school taxes per student is made up primarily of revenues from the State of Louisiana Minimum Foundation Program (MFP) and Federal sources, which both differ markedly between parishes.

St. Tammany Parish had the second highest school taxes per student (\$6,042), the highest total expenditures per student (\$11,896), and the second-highest average SPS among the six subject parishes.



As illustrated in Figure 21, St. Tammany and Caddo parishes rely more on property taxes to fund education, at 57 and 63 percent of combined *School* taxes, respectively, while the other four parishes rely more on sales taxes.

Sales taxes equal 43 and 37 percent of combined *School* taxes in St. Tammany and Caddo parishes, respectively, but range from 60 percent (Lafayette) to 86 percent (Tangipahoa) in the other four parishes.



General Government/Public Works/Capital Outlays Tax Expenditures per Person: 2018

Because of differences in reporting methods and expenditure details, it was not possible to make accurate comparisons of general government expenses, public works, etc. as separate categories.

Therefore, the *General Government/Public Works/Capital Outlays* category includes all taxes expended for general administration, public works (roads, drainage, sanitation, etc.), unspecified capital outlays, debt service, and animal control.

These expenditures accounted for between 21.4 percent (St. Tammany and Caddo) and 30.6 percent (Tangipahoa) of all property and sales taxes collected in the six subject parishes in 2018.

Table 33 and Figure 22 illustrate 2018 *General Government/Public Works/Capital Outlays* tax expenditures per person based on the total estimated population of each parish.

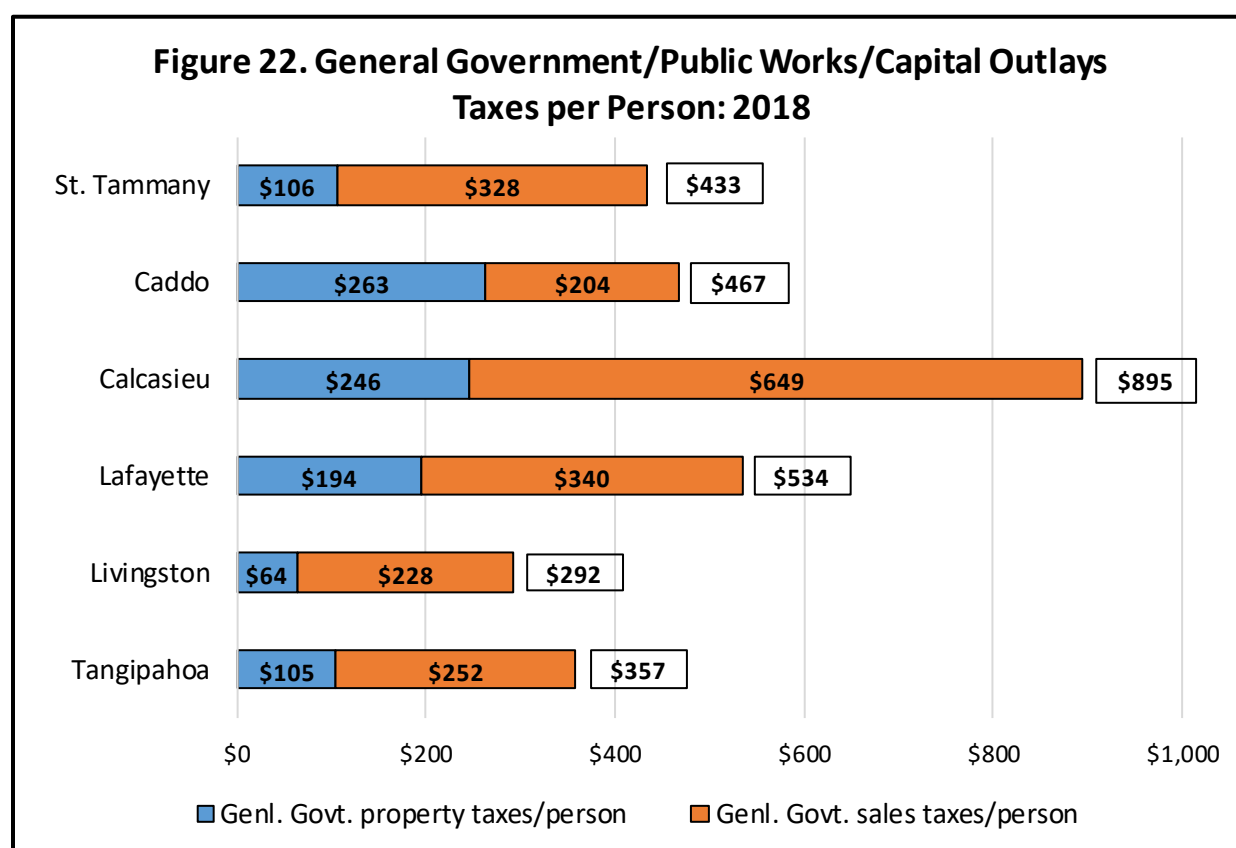
Calcasieu Parish had the highest *General Government/Public Works/Capital Outlays* tax expenditures per person in 2018 at \$895.

St. Tammany Parish had the lowest *General Government/Public Works/Capital Outlays* tax expenditures per person of the four "large" parishes at \$433, but was somewhat higher than the neighboring Northshore parishes (Livingston = \$292, Tangipahoa = \$357).

Table 33. General Government/Public Works/Capital Outlays taxes – total and per person: 2018.

	<u>St.</u>					
	<u>Tammany</u>	<u>Caddo</u>	<u>Calcasieu</u>	<u>Lafayette</u>	<u>Livingston</u>	<u>Tangipahoa</u>
Genl. Govt. Prop. Taxes (mil)	\$ 27.3	\$ 63.9	\$ 49.9	\$ 47.1	\$ 8.9	\$ 14.1
Genl. Govt. Sales Taxes (mil)	\$ 84.6	\$ 49.5	\$ 131.8	\$ 82.6	\$ 31.8	\$ 33.7
Total Genl. Govt. Taxes	\$ 111.8	\$ 113.4	\$ 181.7	\$ 129.7	\$ 40.8	\$ 47.8
Parish population ¹	258,111	242,922	203,112	242,782	139,567	133,777
Genl. Govt. taxes/person	\$433	\$467	\$895	\$534	\$292	\$357

¹ Source: U.S. Census Bureau Quick Facts website (accessed 6/24/2019).



Law Enforcement/Courts/Corrections Tax Expenditures per Person: 2018

Law Enforcement/Courts/Corrections includes all tax expenditures for law enforcement, operation of court systems, and operation and maintenance of detention and jail facilities. These taxes accounted for from 12.6 percent of total taxes in St. Tammany Parish to 18.6 percent in Livingston Parish in 2018.

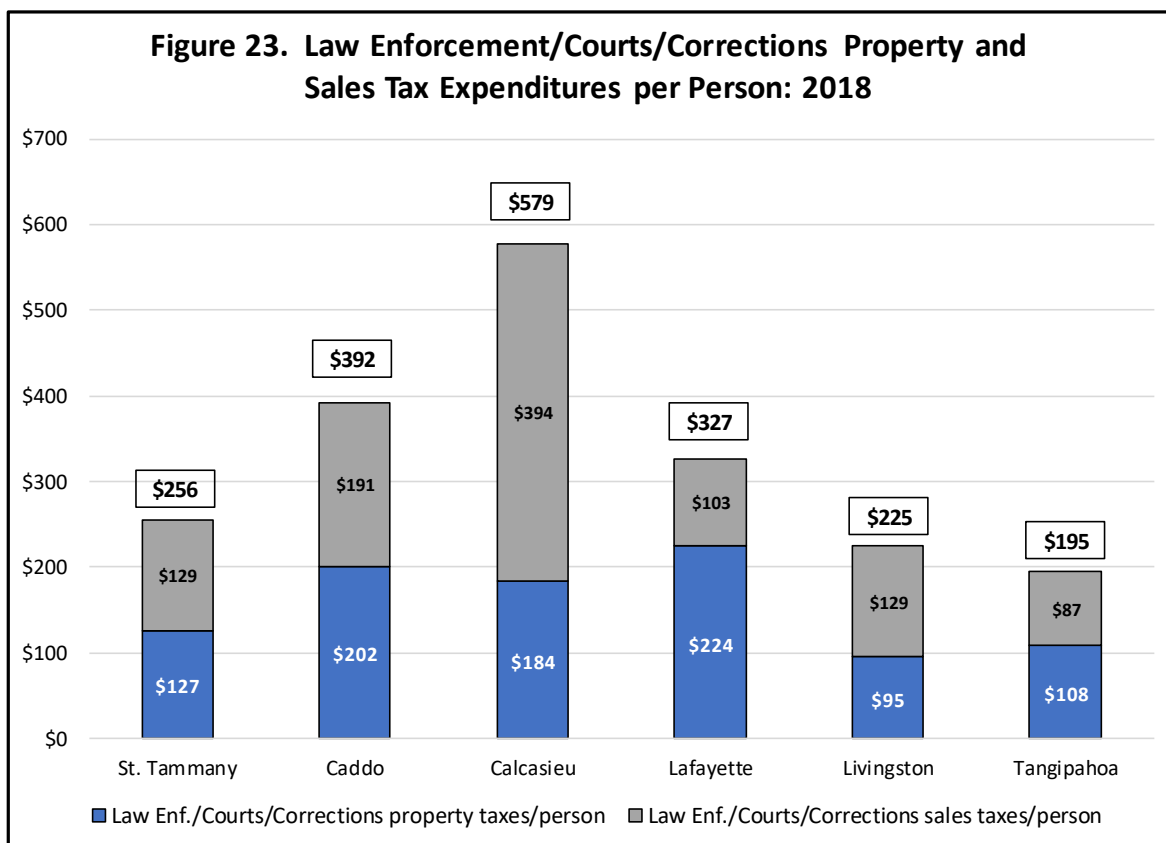
Table 34 and Figure 23 illustrate *Law Enforcement/Courts/Corrections* tax expenditures divided by the estimated 2018 parish population to generate *Law Enforcement/Courts/Corrections* tax expenditures per person.

Tangipahoa Parish had the lowest *Law Enforcement/Courts/Corrections* tax expenditures per person in 2018 at \$195, while Calcasieu was the highest at \$579.

Table 34. Law Enforcement/Courts/Corrections tax expenditures – total and per person: 2018.

	St.					
	<u>Tammany</u>	<u>Caddo</u>	<u>Calcasieu</u>	<u>Lafayette</u>	<u>Livingston</u>	<u>Tangipahoa</u>
Law Enf./Courts/Corrections property tax expend. (mil.)	\$ 32.7	\$ 49.0	\$ 37.5	\$ 54.5	\$ 13.3	\$ 14.5
Law Enf./Courts/Corrections sales tax expend. (millions)	\$ 33.3	\$ 46.4	\$ 80.1	\$ 25.0	\$ 18.1	\$ 11.6
Total Law Enf./Courts/Corr. tax expend. (millions)	\$ 66.0	\$ 95.3	\$ 117.5	\$ 79.5	\$ 31.3	\$ 26.1
Parish population ¹	258,111	242,922	203,112	242,782	139,567	133,777
Law Enf./Courts/Corrections tax expend./person	\$256	\$392	\$579	\$327	\$225	\$195

¹ Source: U.S. Census Bureau Quick Facts website (accessed 6/24/2019).



Fire Protection Tax Expenditures per Square Mile and per \$1 million of Real Estate Improvements: 2018

Fire Protection includes all property taxes, sales taxes, and parcel fees expended for fire protection, including both operations and purchase of equipment and buildings.

Table 35 and Figure 24 illustrate the distribution of *Fire Protection* funding from all sources – both parish and municipal – across the six parishes.

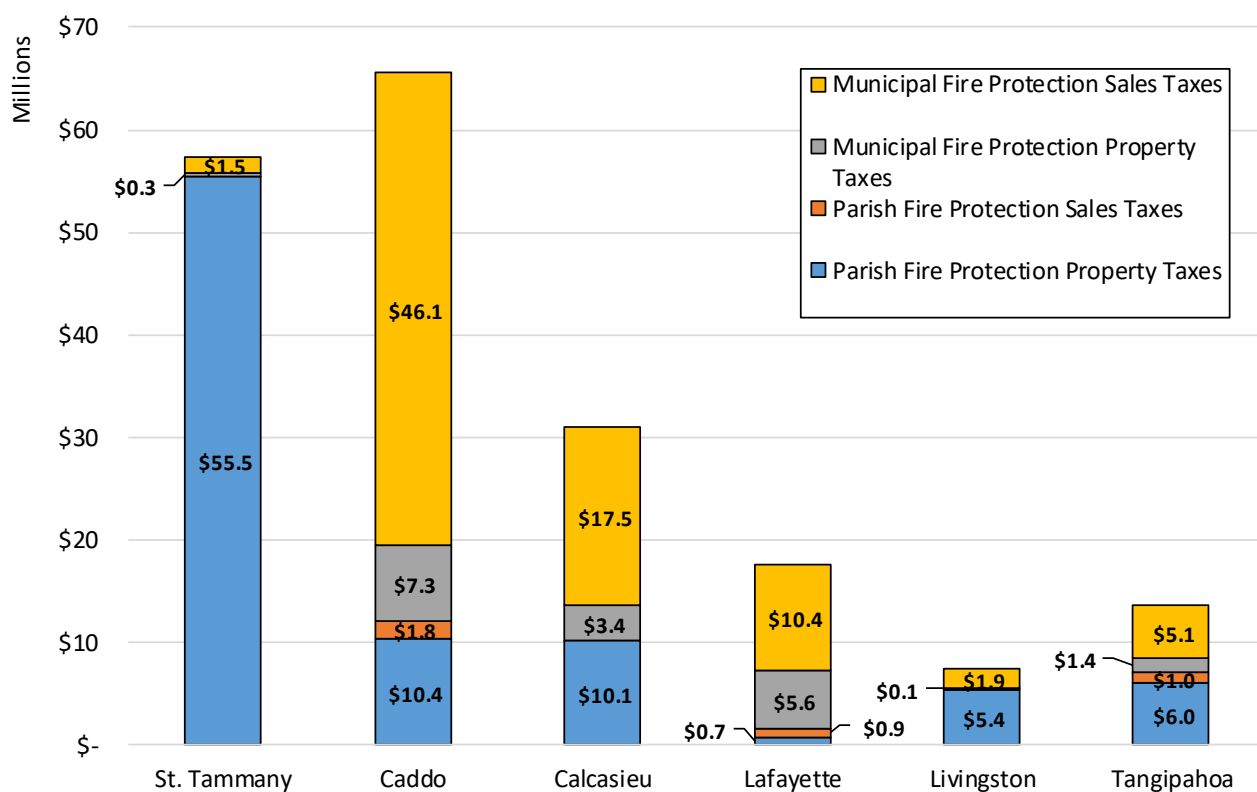
Table 35. Fire Protection tax expenditures (millions) by parish: 2018.

	St.					
	<u>Tammany</u>	<u>Caddo</u>	<u>Calcasieu</u>	<u>Lafayette</u>	<u>Livingston</u>	<u>Tangipahoa</u>
Parish Property Taxes/Parcel Fees ^{1,2}	\$ 55.5	\$ 10.4	\$ 10.1	\$ 0.7	\$ 5.4	\$ 6.0
Parish Sales Taxes ²	\$ -	\$ 1.8	\$ -	\$ 0.9	\$ -	\$ 1.0
Municipal Prop. Taxes ²	\$ 0.3	\$ 7.3	\$ 3.4	\$ 5.6	\$ 0.1	\$ 1.4
Municipal Sales Taxes ²	\$ 1.5	\$ 46.1	\$ 17.5	\$ 10.4	\$ 1.9	\$ 5.1
Total Fire Protection Tax Funded Expenditures	\$ 57.3	\$ 65.5	\$ 31.0	\$ 17.6	\$ 7.3	\$ 13.5

¹ Raw property tax data from "Louisiana Tax Commission Annual Report: 2018". Groupings by authors.

² Data taken from 2018 audit reports downloaded from Louisiana Legislative Auditor web site.

Figure 24. Tax-funded Expenditures for Fire Protection: 2018



St. Tammany and Livingston parishes derive most (97 percent and 74 percent, respectively) of their fire protection tax funding from parish property taxes and parcel fees, compared to 16, 33, 4, and 45 percent in Caddo, Calcasieu, Livingston, and Tangipahoa parishes, respectively.

Municipal sales taxes make up the largest share of fire protection tax funding in Caddo, Calcasieu, and Lafayette parishes, at 70, 56, and 59 percent, respectively, and are the second-largest share in Livingston and Tangipahoa parishes, accounting for 25 and 38 percent, respectively. Municipal sales taxes make up only three percent of fire protection tax funding in St. Tammany Parish.

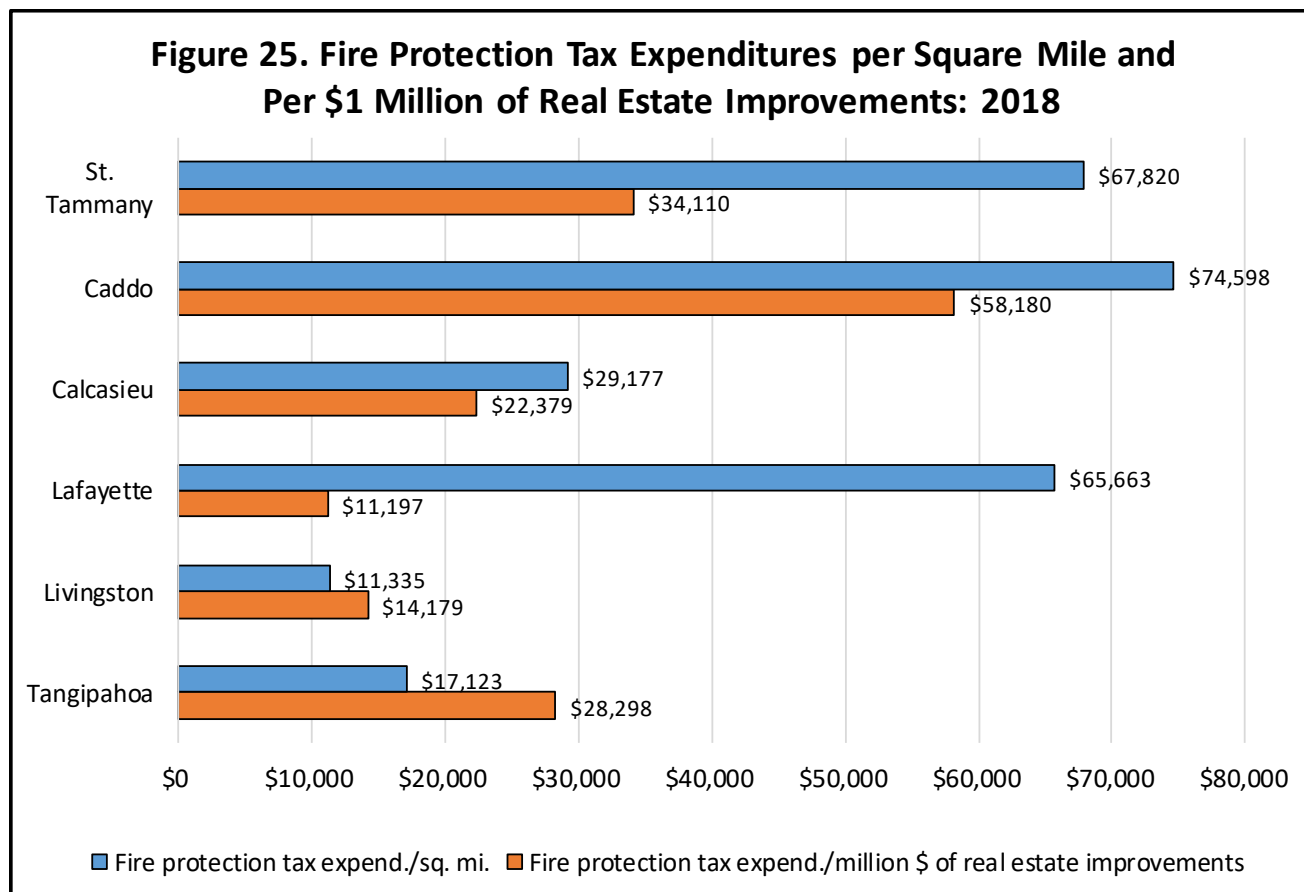
Municipal property taxes contribute 32 percent of fire protection tax funding in Lafayette Parish, and 11 percent in Caddo, Calcasieu, and Tangipahoa parishes. Municipal property taxes make up only one-half and one percent of fire protection tax funding in St. Tammany and Livingston parishes, respectively.

In order to make the comparison of fire protection funding more meaningful, Table 36 and Figure 25 express 2018 total fire protection tax expenditures using two per unit allocations – per square mile of land area and per \$1 million of real estate improvements (residential plus commercial/industrial).

Table 36. Total Fire Protection tax expenditures allocated per square mile of land area and per \$1 million of real estate improvements: 2018.						
	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Total Fire Protection Tax Expenditures (millions) ¹	\$ 57.3	\$ 65.5	\$ 31.0	\$ 17.6	\$ 7.3	\$ 13.5
Square miles of land area ²	845.6	878.5	1063.7	268.7	648.2	791.3
Fire Protection tax expend./sq. mi.	\$67,820	\$74,598	\$29,177	\$65,663	\$11,335	\$17,123
Value of real estate improvements (mil.) ¹	\$1,681.30	\$1,126.40	\$1,386.80	\$1,575.80	\$518.20	\$478.80
Fire Protection tax expend./million \$ of real estate improve.	\$34,110	\$58,180	\$22,379	\$11,197	\$14,179	\$28,298
¹ Property tax and assessment data from "Louisiana Tax Commission Annual Report: 2018". Other fire protection funding data from 2018 audit reports or published operating budgets.						
² Source: U.S. Census Bureau Quick Facts website (accessed 6/24/2019).						

Caddo Parish had the highest fire protection tax expenditures per square mile and per million dollars of real estate improvements. Livingston Parish had the lowest fire protection spending per square mile, and Lafayette Parish had the lowest expenditures per million dollars of real estate improvements.

St. Tammany had the second-highest using each per-unit allocation, followed very closely by Lafayette Parish for the per square mile comparison.



Parks & Recreation/Culture/Libraries Tax Expenditures per Person: 2018

Parks & Recreation/Culture/Libraries tax expenditures include all property and sales taxes expended for construction, operation, and maintenance of community centers, civic centers, and public libraries, along with spending associated with Councils on Aging, etc.

Parks & Recreation/Culture/Libraries expenditures accounted for between 5.0 percent (Caddo) and 6.6 percent (Tangipahoa) of combined property and sales taxes in each of the six subject parishes in 2018. St. Tammany Parish was the second lowest at 5.5 percent

Table 37 and Figure 26 illustrate 2018 *Parks & Recreation/Culture/Libraries* tax expenditures per person based on the estimated total population of each parish.

Calcasieu Parish had the highest *Parks & Recreation/Culture/Libraries* tax expenditures per person for 2018 at \$194. St. Tammany was the third highest at \$110, essentially equal to second-place Lafayette Parish at \$112 and fourth-place Caddo Parish at \$109.

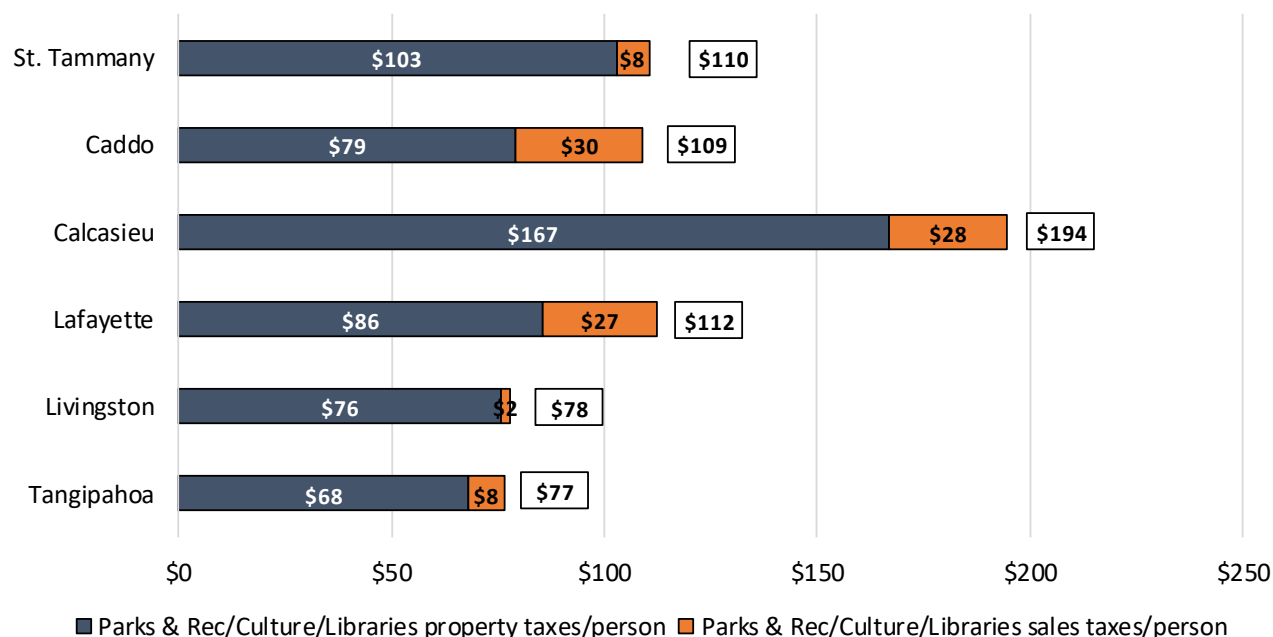
Livingston and Tangipahoa parishes had the lowest combined *Parks & Recreation/Culture/Libraries* tax expenditures per person at \$78 and \$77, respectively.

As illustrated in Figure 26, all of the parishes relied primarily on property taxes to fund *Parks & Recreation/Culture/Libraries*, ranging from 72.5 percent of the combined taxes for this category in Caddo Parish to 97.2 percent in Livingston Parish.

Table 37. Parks & Recreation/Culture/Libraries tax expenditures – total and per person: 2018.

	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Parks & Rec./Culture/Libraries property tax expend. (mil.)	\$ 26.5	\$ 19.2	\$ 33.9	\$ 20.8	\$ 10.6	\$ 9.1
Parks & Rec./Culture/Libraries sales tax expend. (millions)	\$ 2.0	\$ 7.3	\$ 5.6	\$ 6.5	\$ 0.3	\$ 1.1
Total Parks & Rec./Culture/Libraries tax expend. (millions)	\$ 28.5	\$ 26.5	\$ 39.5	\$ 27.3	\$ 10.9	\$ 10.3
Parish population ¹	258,111	242,922	203,112	242,782	139,567	133,777
Total Parks & Rec./Culture/Libraries tax expend./person	\$110	\$109	\$194	\$112	\$78	\$77

¹ Source: U.S. Census Bureau Quick Facts website (accessed 6/24/2019).

Figure 26. Parks & Recreation/Culture/Libraries Property and Sales Tax Expenditures per Person: 2018

Hospital/Health/Mosquito Control Tax Expenditures per Person: 2018

Hospital/Health/Mosquito Control tax expenditures include all expenditures for construction, operation, and maintenance of hospitals, health units, and coroners' offices, as well as mosquito control and other general community health programs.

These expenditures accounted for between 0.8 percent (Livingston) and 4.5 percent (St. Tammany) of all property and sales tax expenditures in each of the six subject parishes in 2018.

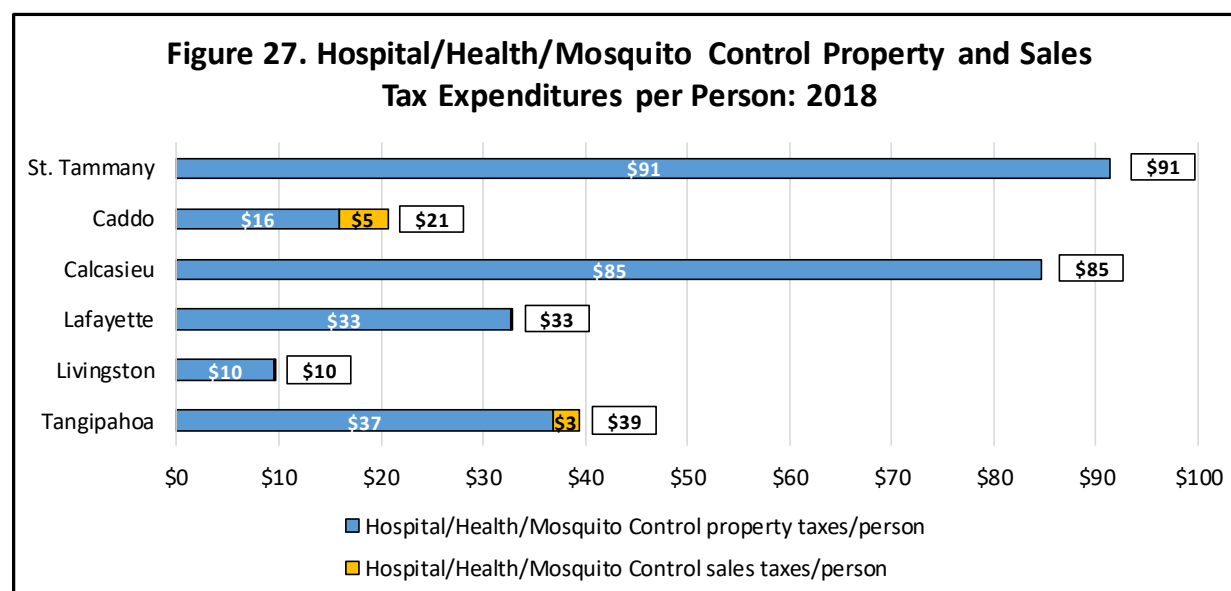
Table 38 and Figure 27 illustrate 2018 *Hospital/Health/Mosquito Control* taxes per person based on the total population of each parish.

Table 38. Hospital/Health/Mosquito Control tax expenditures – total and per person: 2018.						
	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Hospital/Health/Mosq. Cntrl. property tax expend. (mil.)	\$ 23.6	\$ 3.9	\$ 17.2	\$ 8.0	\$ 1.3	\$ 4.9
Hospital/Health/Mosq. Cntrl. sales tax expend. (millions)	\$ -	\$ 1.1	\$ -	\$ 0.0	\$ 0.0	\$ 0.4
Total Hospital/Health/Mosq. Cntrl. tax expend. (millions)	\$ 23.6	\$ 5.0	\$ 17.2	\$ 8.0	\$ 1.4	\$ 5.3
Parish population ¹	258,111	242,922	203,112	242,782	139,567	133,777
Total Hospital/Health/Mosq. Cntrl. tax expend./person	\$91	\$21	\$85	\$33	\$10	\$39

¹ Source: U.S. Census Bureau Quick Facts website (accessed 6/24/2019).

St. Tammany Parish had the highest *Hospital/Health/Mosquito Control* taxes per person among the six subject parishes in 2018 at \$91, followed by Calcasieu's \$85 in second position.

Livingston Parish had the lowest *Hospital/Health/Mosquito Control* taxes per person at \$10.



Differences in Tax Sources and Expenditure Allocations between Parishes

The primary sources of funding for parish and municipal governments in Louisiana are property taxes and sales taxes. The six parishes included in this comparison rely on property and sales taxes in differing proportions and use them for differing purposes.

In addition, the parishes differ in the proportion of their citizens which reside in municipalities, and in the programs and services funded by parish governments and subdivisions versus those funded by municipalities.

As illustrated in Table 39 and Figures 28 and 29, a substantial majority of the residents of the three Northshore parishes (St. Tammany, Livingston, and Tangipahoa) live in unincorporated areas, ranging from 70.7 percent in Tangipahoa Parish to 83.5 percent in Livingston.

In the other three parishes, which are fairly comparable to St. Tammany in total population, a majority of residents live in incorporated municipalities, ranging from 55.8 percent in Calcasieu Parish to 82.7 percent in Caddo.

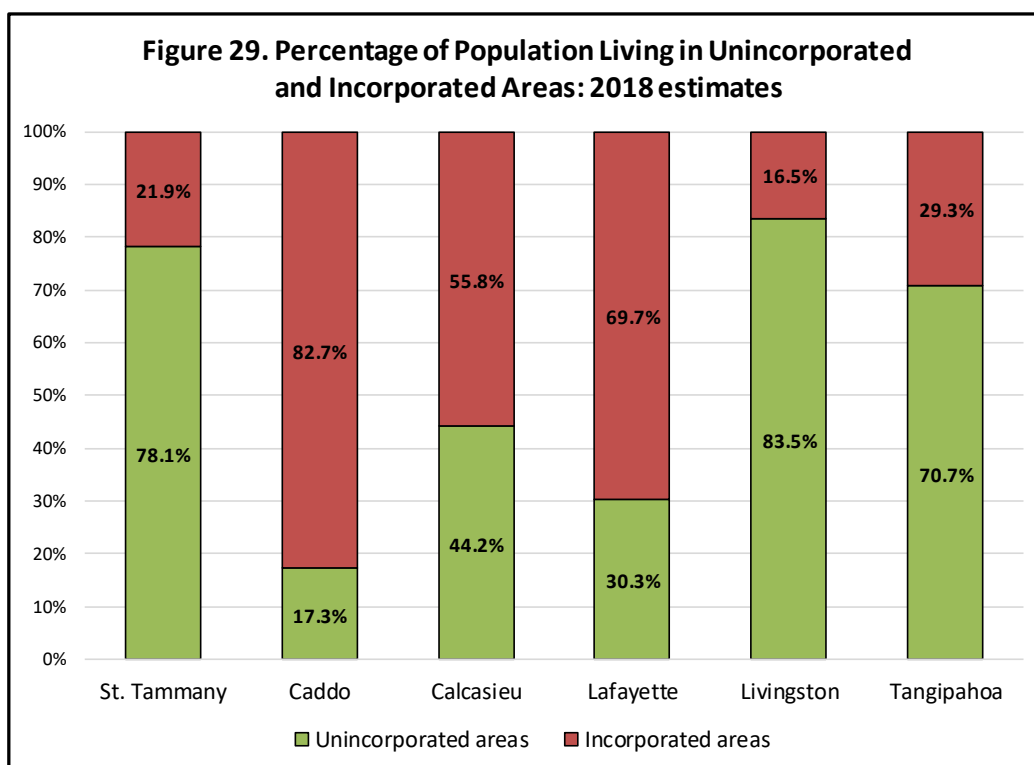
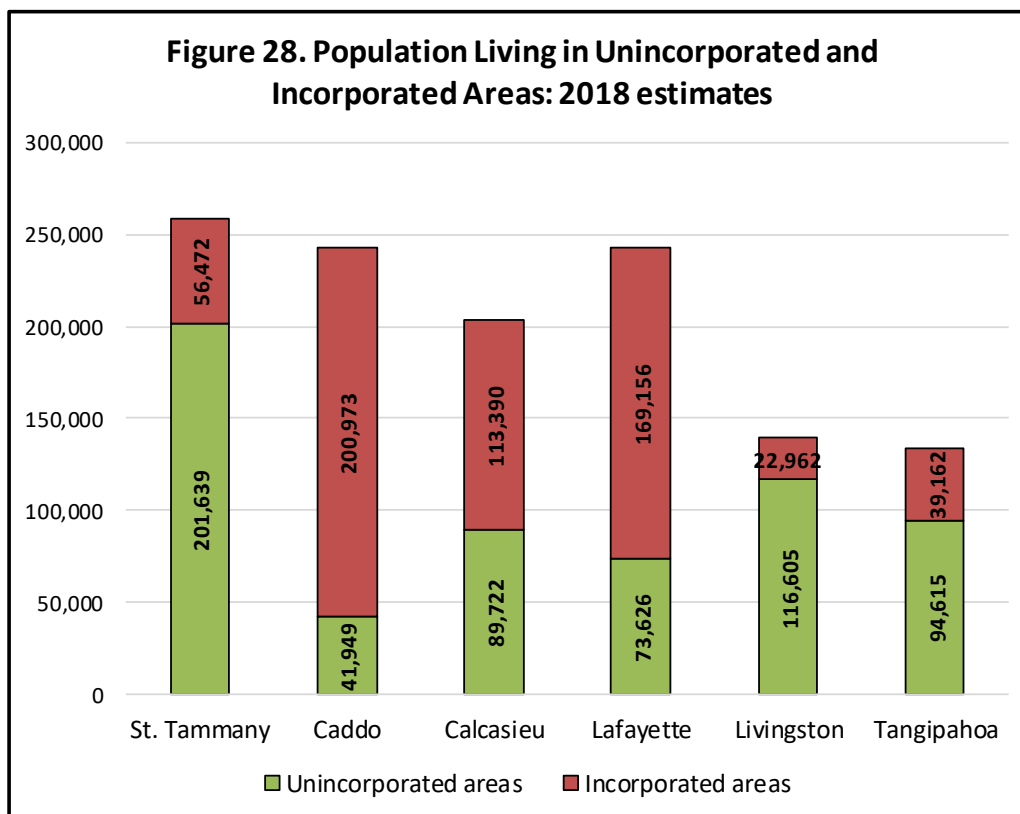
These differences in population distribution affects the relative tax collections between unincorporated and municipal areas and also shifts more of the burden for basic services to municipalities.

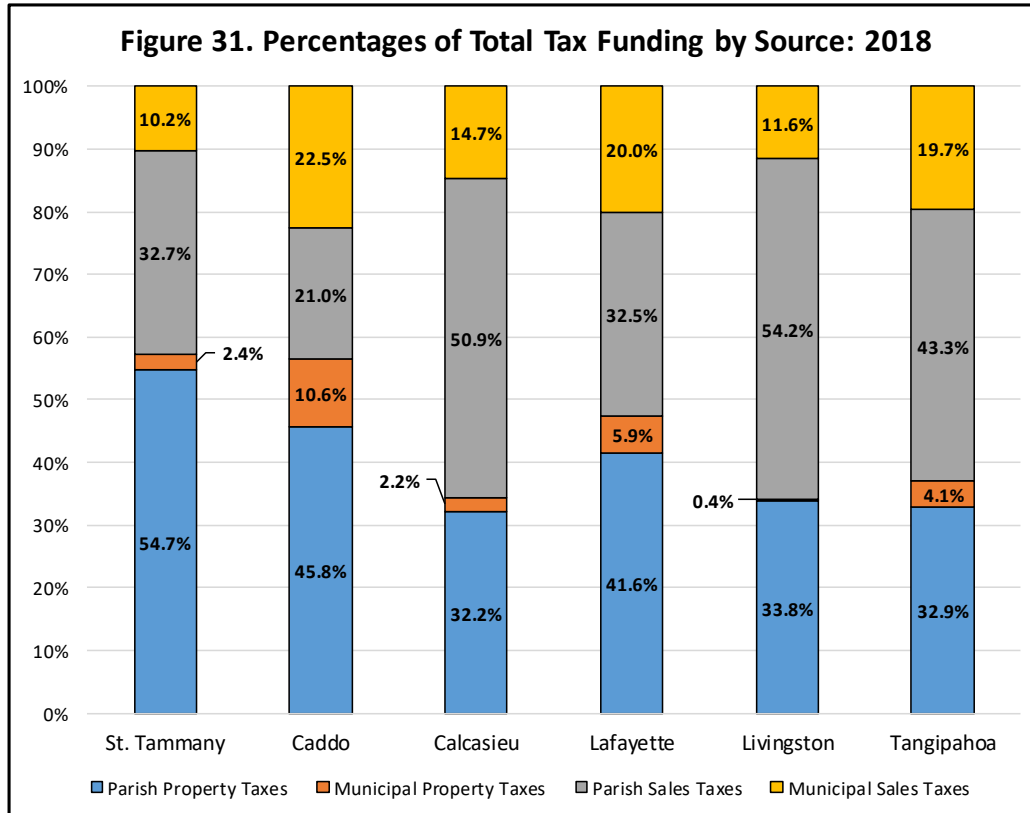
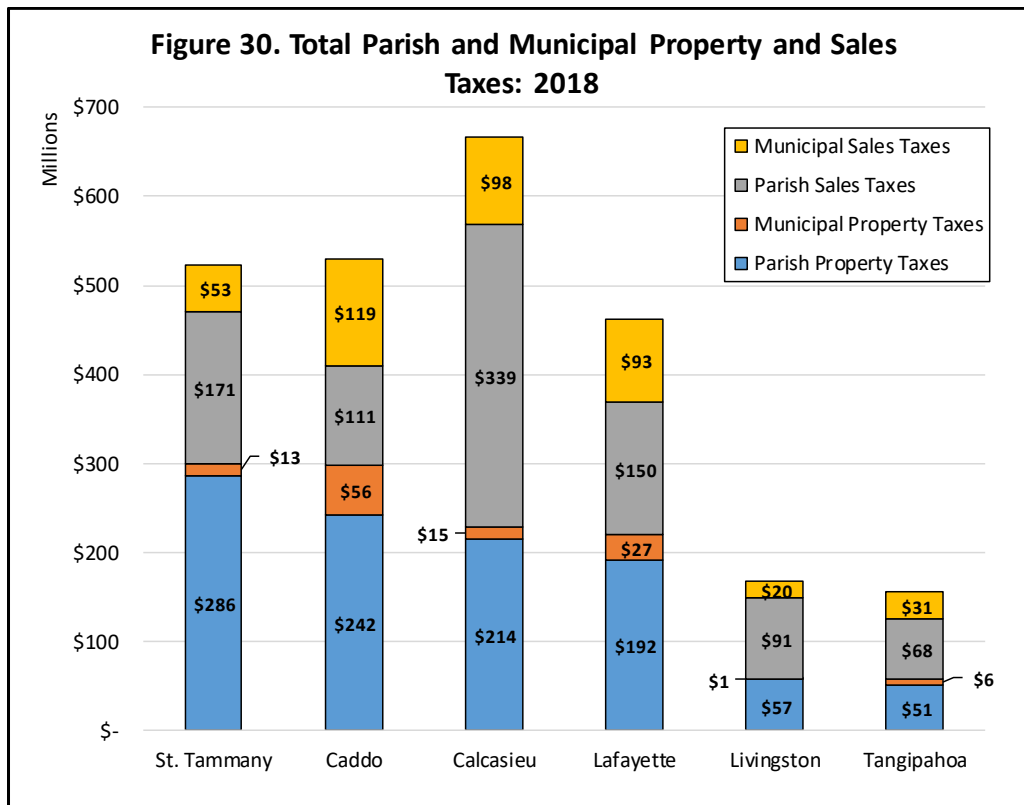
Table 39. Population living in unincorporated and incorporated areas by parish: 2018 estimates¹						
	St. Tammany		Caddo		Calcasieu	
	<u>Population</u>	<u>%</u>	<u>Population</u>	<u>%</u>	<u>Population</u>	<u>%</u>
Unincorporated	201,639	78.1%	41,949	17.3%	89,722	44.2%
Incorporated	56,472	21.9%	200,973	82.7%	113,390	55.8%
Total	258,111	100.0%	242,922	100.0%	203,112	100.0%
	Lafayette		Livingston		Tangipahoa	
	<u>Population</u>	<u>%</u>	<u>Population</u>	<u>%</u>	<u>Population</u>	<u>%</u>
Unincorporated	73,626	30.3%	116,605	83.5%	94,615	70.7%
Incorporated	169,156	69.7%	22,962	16.5%	39,162	29.3%
Total	242,782	100.0%	139,567	100.0%	133,777	100.0%

¹ Source: U.S. Census Bureau QuickFacts and American FactFinder: 2018 population estimates.

Figures 30 and 31 illustrate the composition of total property and sales tax collections in the six parishes from both parish and municipal sources.

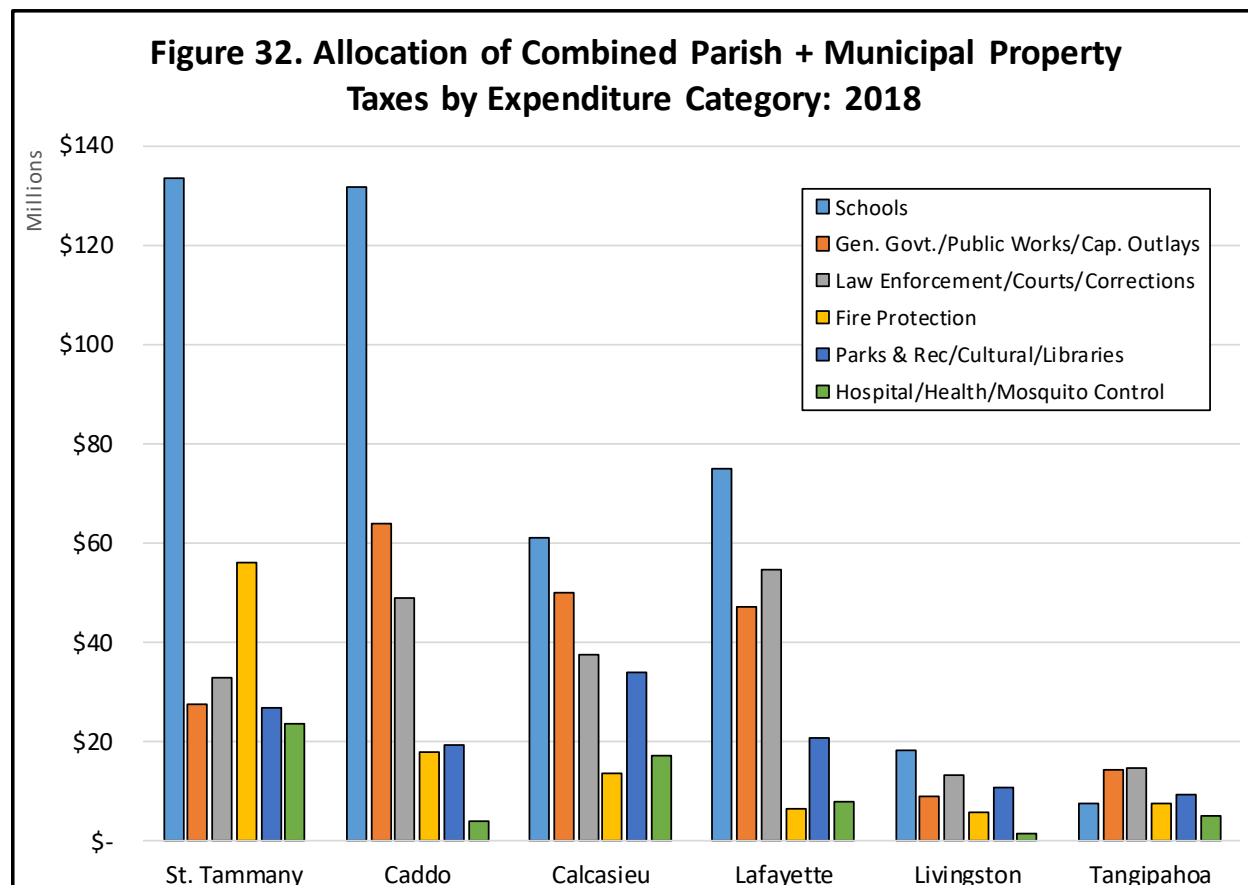
St. Tammany and Caddo parishes collect more property taxes than sales taxes, while the opposite is true in the other four parishes. Municipal sales taxes make up a smaller share of total taxes in St. Tammany Parish (10.2 percent) than in the other five parishes, where they range from 11.6 – 22.5 percent.





The parishes also allocate their taxes in different ways.

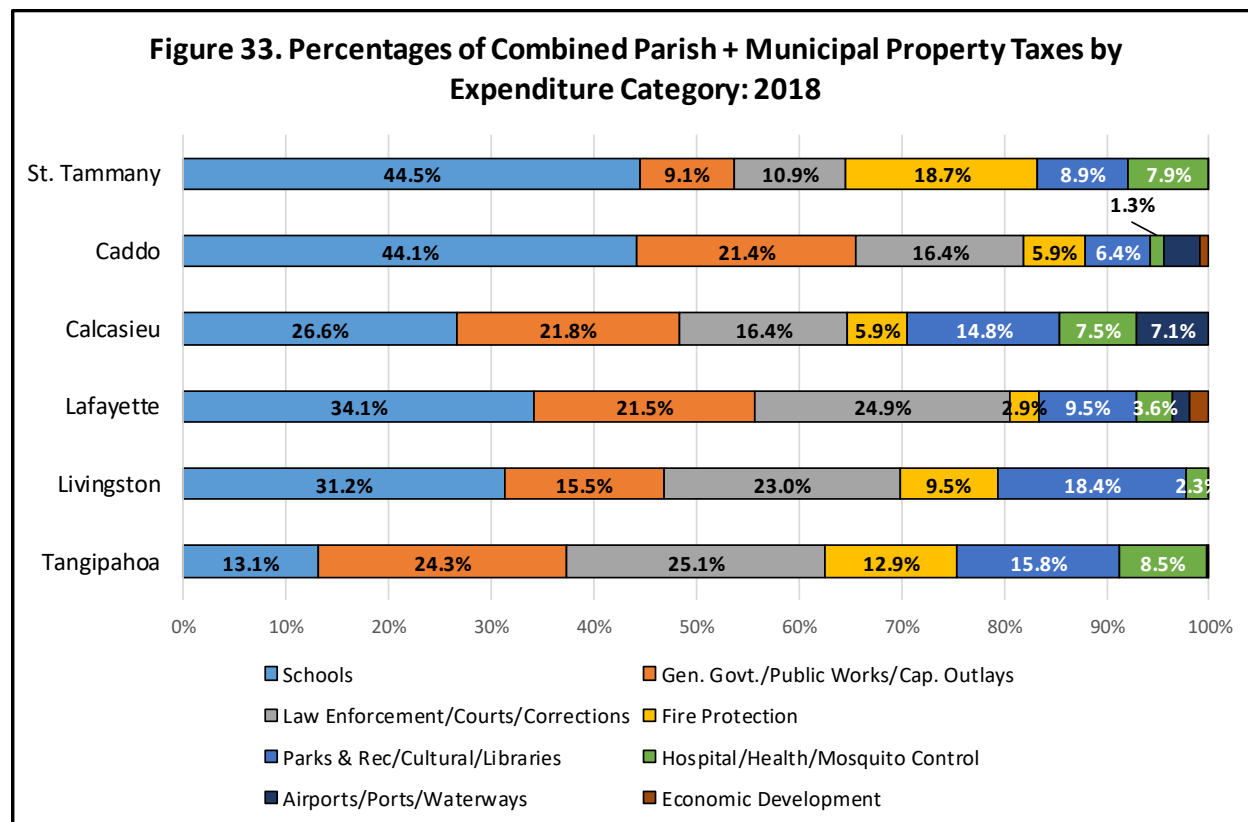
Figure 32 illustrates the allocation of combined parish and municipal property taxes by major expenditure category in each of the six parishes.



Compared to most of the other parishes, St. Tammany Parish spends relatively more of its property tax collections on *Schools* and *Fire Protection*, and less on *General Government/Public Works/Capital Outlays* and *Law Enforcement/Courts/Corrections*.

As shown in Figure 33, St. Tammany Parish dedicates the highest percentage of total property taxes (44.5 percent) to *Schools*, which is similar to Caddo Parish (44.1 percent) but higher than the other four parishes.

St. Tammany Parish spends 18.7 percent of total property taxes on *Fire Protection*, a much higher share than the other five parishes, which range from 2.9 percent in Lafayette Parish to 12.9 percent in Tangipahoa.



Conversely, St. Tammany Parish spends the lowest percentage (9.1 percent) of total property taxes on *General Government/Public Works/Capital Outlays*, compared to 15.5 – 21.85 percent in the other parishes.

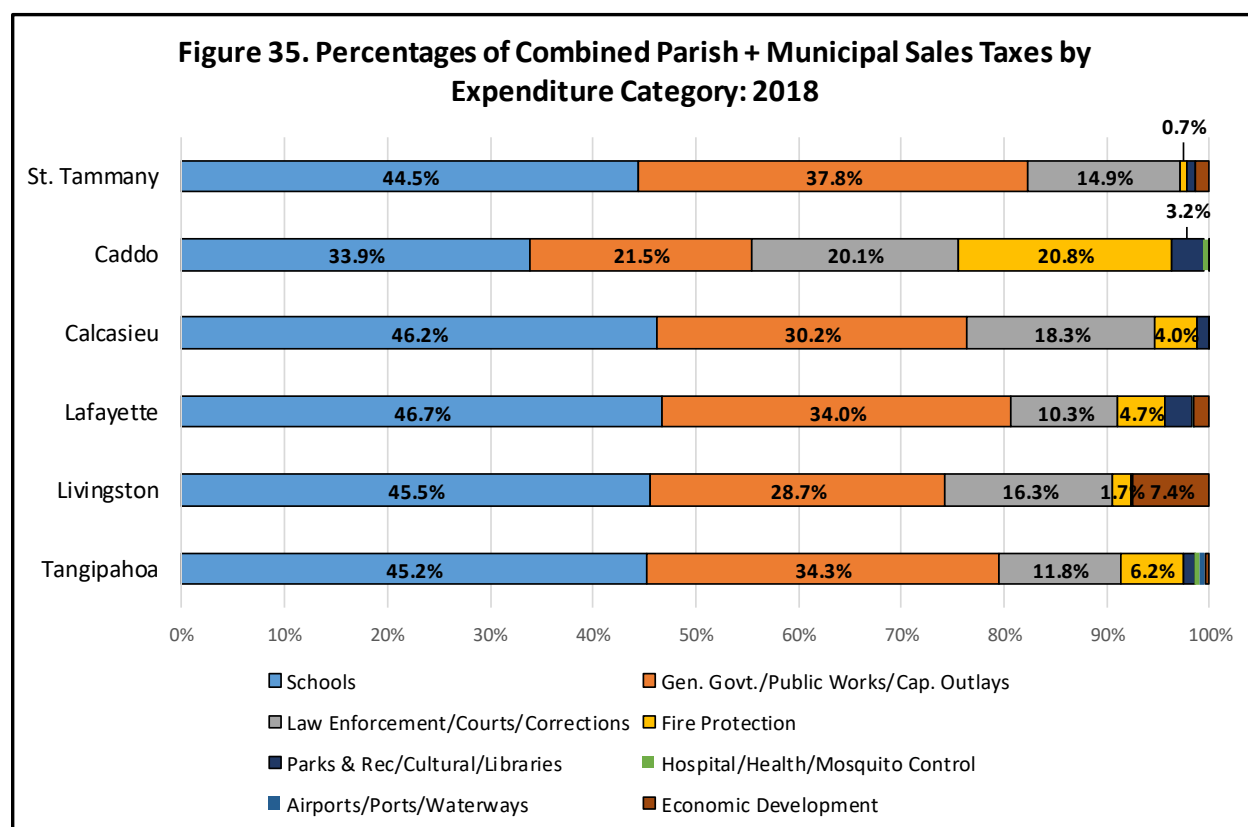
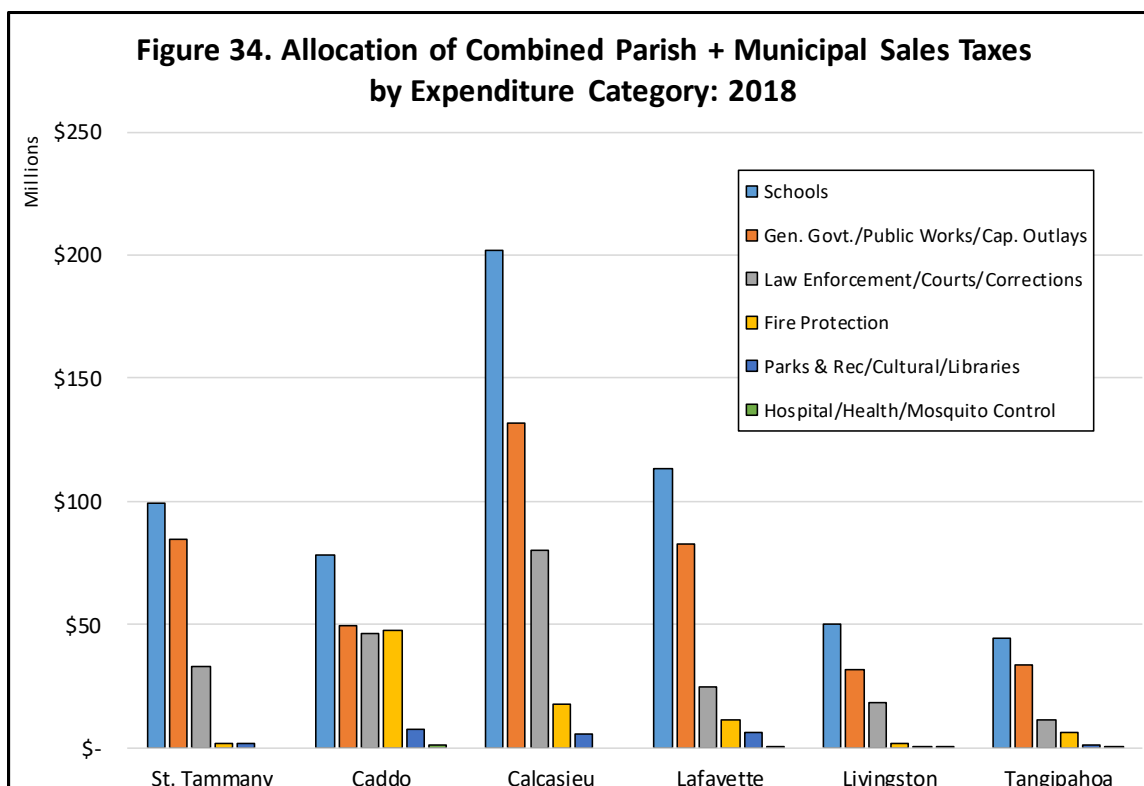
St. Tammany also spends the smallest share of total property taxes (10.9 percent) on *Law Enforcement/Courts/Corrections*, compared to 16.4 percent to 25.1 percent in the other parishes.

When allocations of total sales taxes are compared, a somewhat different pattern emerges.

As shown in Figures 34 and 35, the percentage of total sales taxes St. Tammany Parish spends on *Schools* (44.5 percent) is higher than Caddo Parish, but very similar to the other four parishes.

St. Tammany parish spends the highest percentage of total sales taxes on *General Government/Public Works/Capital Outlays* (37.8 percent), compared to 21.5 – 34.3 percent in the other parishes.

Finally, St. Tammany Parish spends a very small share of total sales taxes on *Fire Protection* (0.7 percent), compared to 1.7 – 20.8 percent in the other parishes.



Differences in Tax-funded Expenditures “per Household”

To analyze the burden of tax-funded expenditures “per household” across the six parishes, property tax expenditures (both parish and municipal) by category were divided by the number of property taxpayers in each parish and sales tax expenditures (both parish and municipal) by category were divided by the number of households in each parish.

Not every household pays property taxes (and a significant portion of property taxes are paid by non-residential taxpayers), and not all sales taxes are paid by local residents. Many residential property owners are either totally or partially exempt from property taxes through the homestead exemption, and some portion of sales taxes are either sales taxes paid by non-residents of the parish or use taxes paid by commercial/industrial entities.

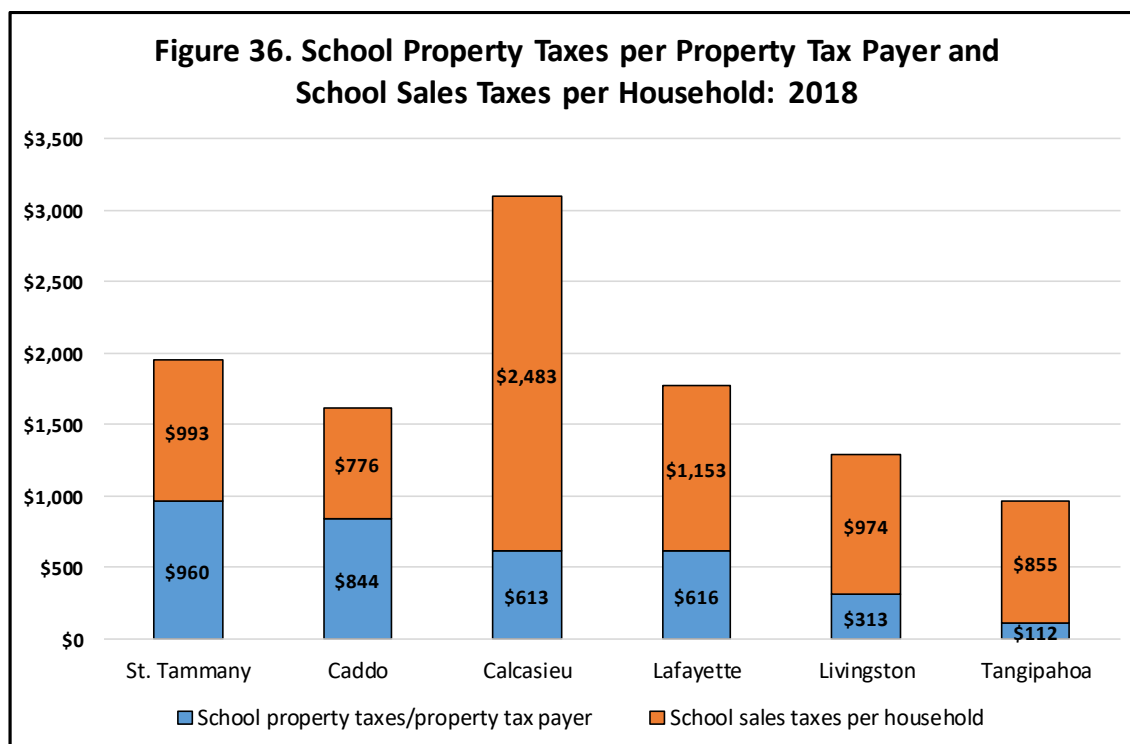
Therefore, this is a contrived measure, but it can give some idea of the relative amount of tax expenditures paid by each hybrid “taxpaying household” in each parish.

School Taxes “per Household”

As illustrated in Table 40 and Figure 36, St. Tammany Parish had the highest school property taxes per property tax payer (\$960) and Calcasieu Parish had the highest school sales taxes per household (\$2,483).

Tangipahoa Parish had the lowest school property taxes per property tax payer (\$112) and Caddo Parish had the lowest school sales taxes per household (\$776).

Table 40. School property taxes per property taxpayer & school sales taxes per household: 2018.						
	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Total school property taxes (millions) ¹	\$133.3	\$131.8	\$60.9	\$74.9	\$18.0	\$7.6
Number of property taxpayers ²	138,836	156,103	99,357	121,502	57,447	67,398
School property taxes per property taxpayer	\$960	\$844	\$613	\$616	\$313	\$112
Total school sales taxes (millions) ¹	\$99.6	\$78.2	\$201.8	\$113.4	\$50.5	\$44.4
Number of households ³	100,302	100,810	81,306	98,388	51,830	51,916
School sales taxes per household	\$993	\$776	\$2,483	\$1,153	\$974	\$855
¹ School funding data from 2018 audit reports.						
² Source: <u>Louisiana Tax Commission Annual Report: 2018</u> .						
³ ESRI® 2019 estimates.						



General Government/Public Works/Capital Outlays Tax Expenditures “per Household”

In the *General Government/Public Works/Capital Outlays* category, Calcasieu Parish had both the highest property tax expenditures per property tax payer (\$502) and sales tax expenditures per household (\$1,622) (see Table 41 and Figure 37).

Livingston Parish had the lowest *General Government/Public Works/Capital Outlays* property taxes per property tax payer (\$156), with St. Tammany the second lowest at \$196.

Caddo Parish had the lowest *General Government/Public Works/Capital Outlays* sales taxes per household (\$491).

Law Enforcement/Courts/Corrections Tax Expenditures “per Household”

Lafayette Parish had the highest property tax expenditures per property tax payer (\$448) in the *Law Enforcement/Courts/Corrections* category, and Calcasieu Parish had the highest sales tax expenditures per household (\$985) for *Law Enforcement/Courts/Corrections* (Table 42 and Figure 38).

Tangipahoa Parish had both the lowest property taxes per property tax payer (\$215) and sales tax expenditures per household (\$224) in the *Law Enforcement/Courts/Corrections* category.

St. Tammany was in fourth position in this category for both property taxes per property tax payer (\$236) and sales tax expenditures per household (\$332).

Table 41. General Government/Public Works/Capital Outlays property tax expenditures per property taxpayer & General Government/Public Works/Capital Outlays sales tax expenditures per household: 2018.

	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Total General Govt./Public Works/Capital Outlays prop. tax expend. (mil.) ¹	\$27.3	\$63.9	\$49.9	\$47.1	\$8.9	\$14.1
Number of property taxpayers ²	138,836	156,103	99,357	121,502	57,447	67,398
General Govt./Public Works/Capital Outlays property tax expend. per property taxpayer	\$196	\$409	\$502	\$388	\$156	\$209
Total General Govt./Public Works/Capital Outlays sales tax expend. (millions) ¹	\$84.6	\$49.5	\$131.8	\$82.6	\$31.8	\$33.7
Number of households ³	100,302	100,810	81,306	98,388	51,830	51,916
General Govt./Public Works/Capital Outlays sales tax expend. per household	\$843	\$491	\$1,622	\$839	\$614	\$649

¹ General Govt./Public Works/Capital Outlays funding data from 2018 audit reports.
² Source: Louisiana Tax Commission Annual Report: 2018.
³ ESRI® 2019 estimates.

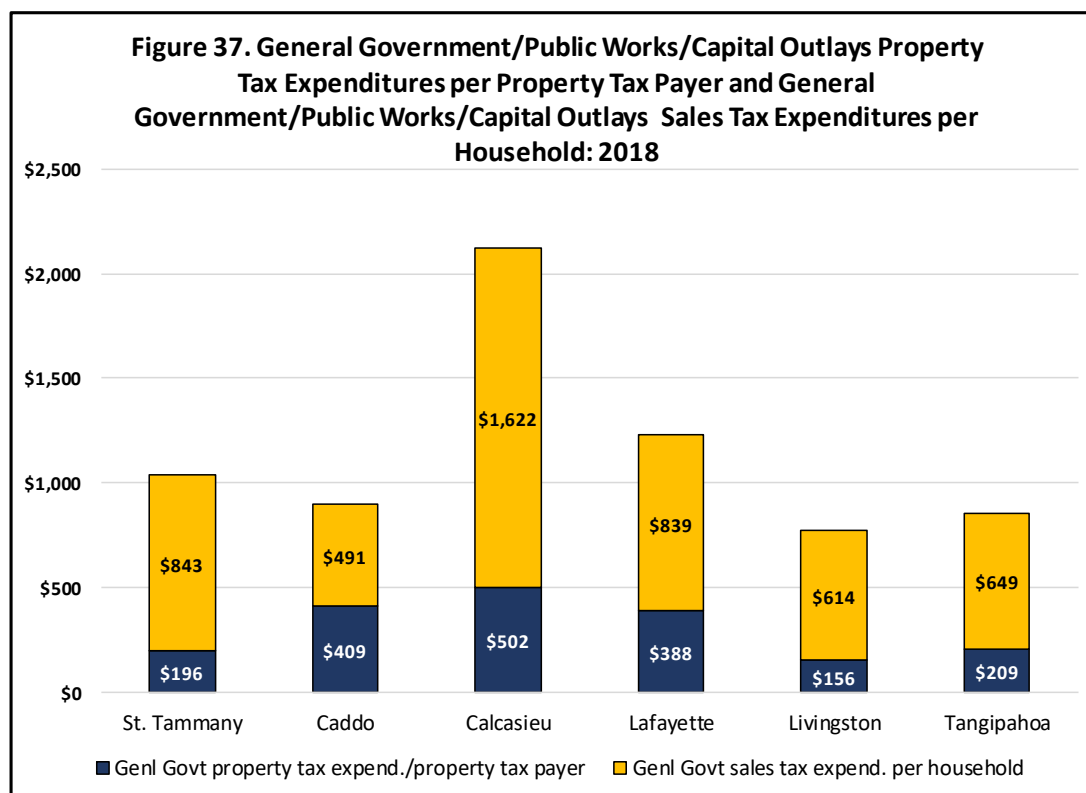
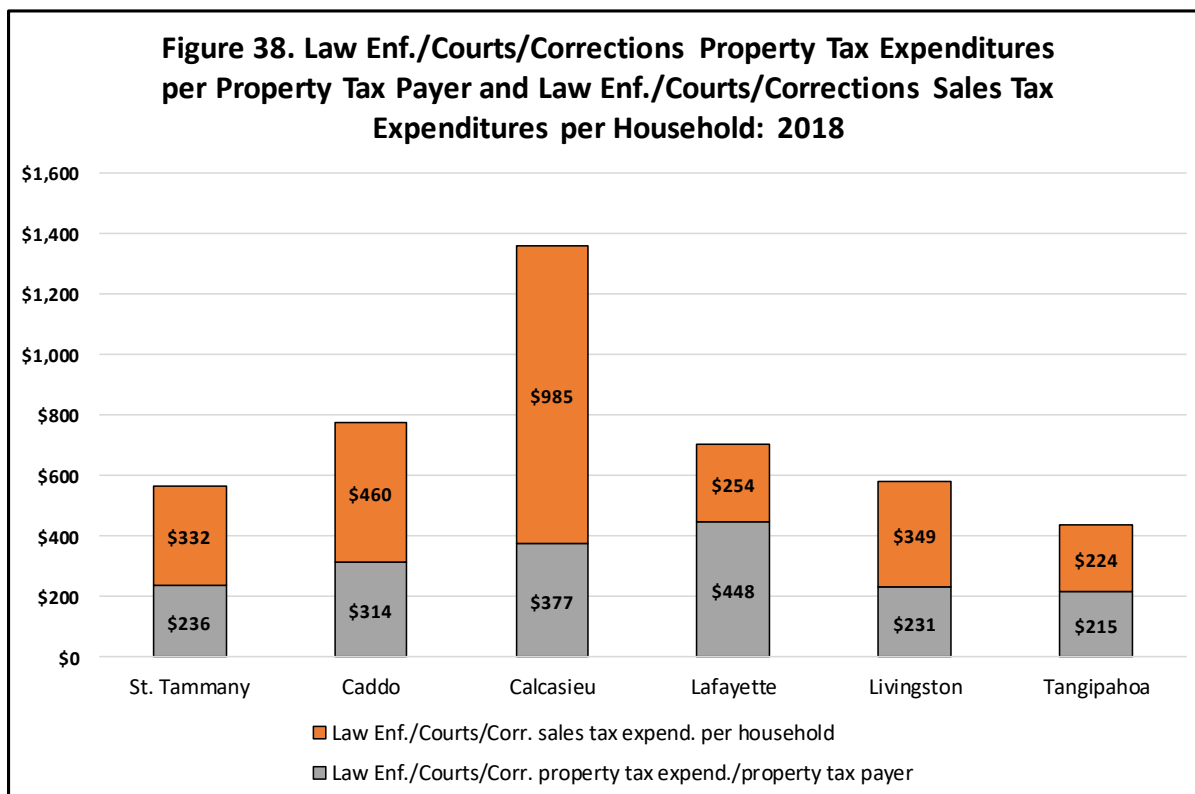


Table 42. Law Enforcement/Courts/Corrections property tax expenditures per property taxpayer & Law Enforcement/Courts/Corrections sales tax expenditures per household: 2018.

	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Total Law Enf./Courts/ Corrections prop. tax expend. (millions) ¹	\$32.7	\$49.0	\$37.5	\$54.5	\$13.3	\$14.5
Number of property taxpayers ²	138,836	156,103	99,357	121,502	57,447	67,398
Law Enf./Courts/Corr. property tax expend. per property taxpayer	\$236	\$314	\$377	\$448	\$231	\$215
Total Law Enf./Courts/ Corrections sales tax expenditures (millions) ¹	\$33.3	\$46.4	\$80.1	\$25.0	\$18.1	\$11.6
Number of households ³	100,302	100,810	81,306	98,388	51,830	51,916
Law Enf./Courts/Corr. sales tax expend. per household	\$332	\$460	\$985	\$254	\$349	\$224

¹ Law Enforcement/Courts/Corrections funding data from 2018 audit reports.
² Source: Louisiana Tax Commission Annual Report: 2018.
³ ESRI® 2019 estimates.



Fire Protection Tax Expenditures “per Household”

Exhibiting a somewhat distinct funding scheme, St. Tammany Parish had the highest property tax expenditures per property tax payer (\$402) for *Fire Protection* and the lowest *Fire Protection* sales tax expenditures per household (\$15) (Table 43).

Lafayette Parish had the lowest property tax expenditures per property tax payer (\$52) for *Fire Protection*, while Caddo Parish had the highest *Fire Protection* sales tax expenditures per household (\$475).

Table 43. <i>Fire Protection</i> property tax expenditures per property taxpayer & <i>Fire Protection</i> sales tax expenditures per household: 2018.						
	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Total Fire Protection property tax expenditures (millions) ¹	\$55.8	\$17.7	\$13.6	\$6.3	\$5.5	\$7.5
Number of property taxpayers ²	138,836	156,103	99,357	121,502	57,447	67,398
Fire Protection property tax expenditures per property taxpayer	\$402	\$113	\$136	\$52	\$95	\$111
Total Fire Protection sales tax expend. (millions) ¹	\$1.5	\$47.9	\$17.5	\$11.3	\$1.9	\$6.1
Number of households ³	100,302	100,810	81,306	98,388	51,830	51,916
Fire Protection sales tax expend. per household	\$15	\$475	\$215	\$115	\$36	\$117
¹ Fire protection funding data from 2018 audit reports.						
² Source: <u>Louisiana Tax Commission Annual Report: 2018</u> .						
³ ESRI® 2019 estimates.						

As illustrated in Figure 39, although St. Tammany’s total *Fire Protection* tax expenditures per household (\$427) were significantly lower than those of Caddo Parish (\$588), and only somewhat higher (22 percent) than in Calcasieu Parish (\$351), almost all of the burden is borne by property tax payers in St. Tammany Parish.

Livingston Parish is the only other parish in this group where property taxes supplied the majority of *Fire Protection* expenditures.

Parks & Recreation/Culture/Libraries Tax Expenditures “per Household”

As in the *Fire Protection* category, St. Tammany Parish funded a relatively high share of *Parks & Recreation/Culture/Libraries* tax expenditures in 2018 using property taxes (93.1 percent). Only Livingston Parish had a higher percentage at 97.2 percent.

While St. Tammany’s combined tax expenditures “per household” in this category ranked in third position, they had the second-highest property tax expenditures per property tax payer (\$191) and the second-lowest sales tax expenditures per household (\$20). (See Table 44 and Figure 40.)

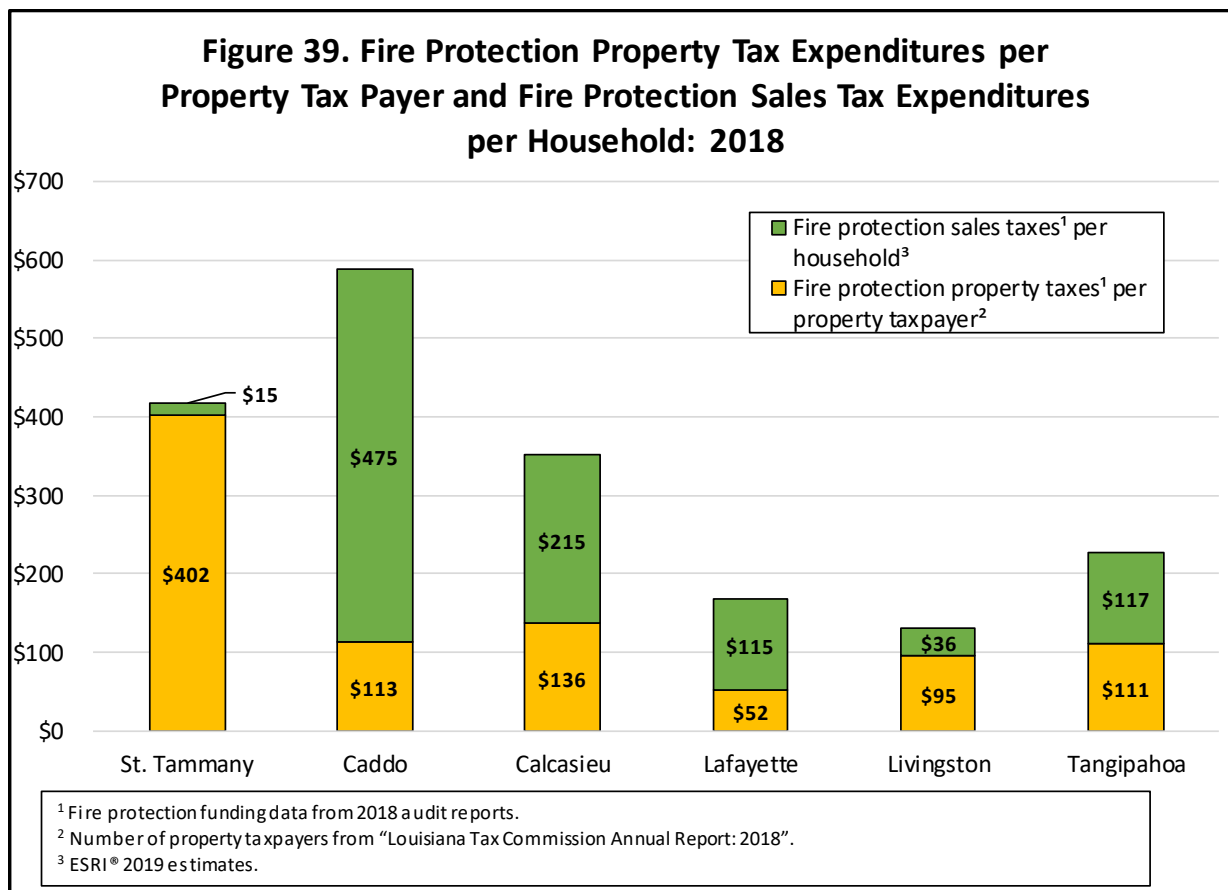


Table 44. Parks & Rec/Culture/Libraries property tax expenditures per property taxpayer and Parks & Rec/Culture/Libraries sales tax expenditures per household: 2018.

	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Total Parks & Rec/Culture/Libraries property tax expenditures (millions) ¹	\$26.5	\$19.2	\$33.9	\$20.8	\$10.6	\$9.1
Number of property taxpayers ²	138,836	156,103	99,357	121,502	57,447	67,398
Parks & Rec/Culture/Libraries property tax expenditures per property taxpayer	\$191	\$123	\$341	\$171	\$184	\$135
Total Parks & Rec/Culture/Libraries sales tax expend. (millions) ¹	\$2.0	\$7.3	\$5.6	\$6.5	\$0.3	\$1.1
Number of households ³	100,302	100,810	81,306	98,388	51,830	51,916
Parks & Rec/Culture/Libraries sales tax expend. per household	\$20	\$72	\$69	\$66	\$6	\$22

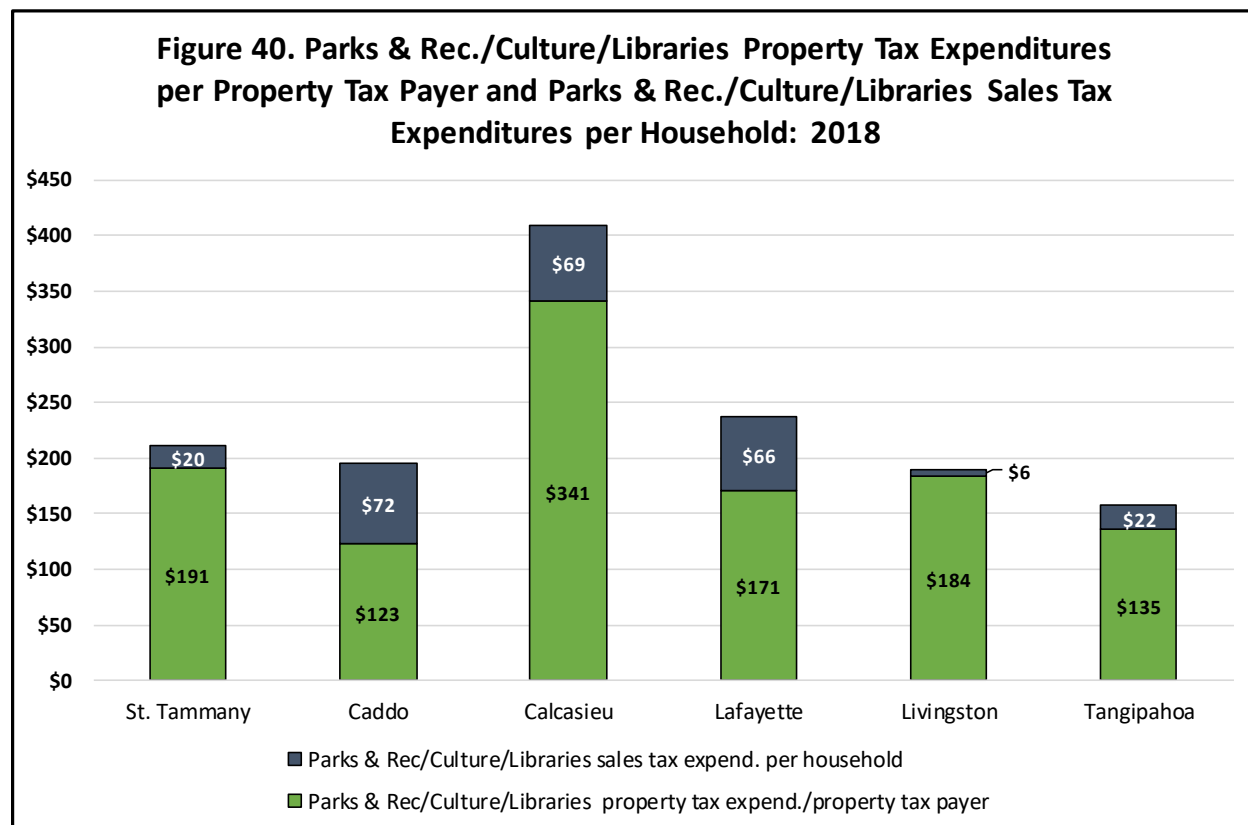
¹ Parks & Rec/Culture/Libraries funding data from 2018 audit reports.

² Source: Louisiana Tax Commission Annual Report: 2018.

³ ESRI® 2019 estimates.

Calcasieu Parish had the highest property tax expenditures per property tax payer for *Parks & Recreation/Culture/Libraries* (\$341) and Caddo Parish the lowest (\$123).

Caddo Parish had the highest sales tax expenditures per household for *Parks & Recreation/Culture/Libraries* (\$72) and Livingston Parish the lowest (\$6).



Hospital/Health/Mosquito Control Tax Expenditures “per Household”

As shown in Table 45 and Figure 41, *Hospital/Health/Mosquito Control* tax expenditures were predominantly funded with property taxes in all six parishes in 2018.

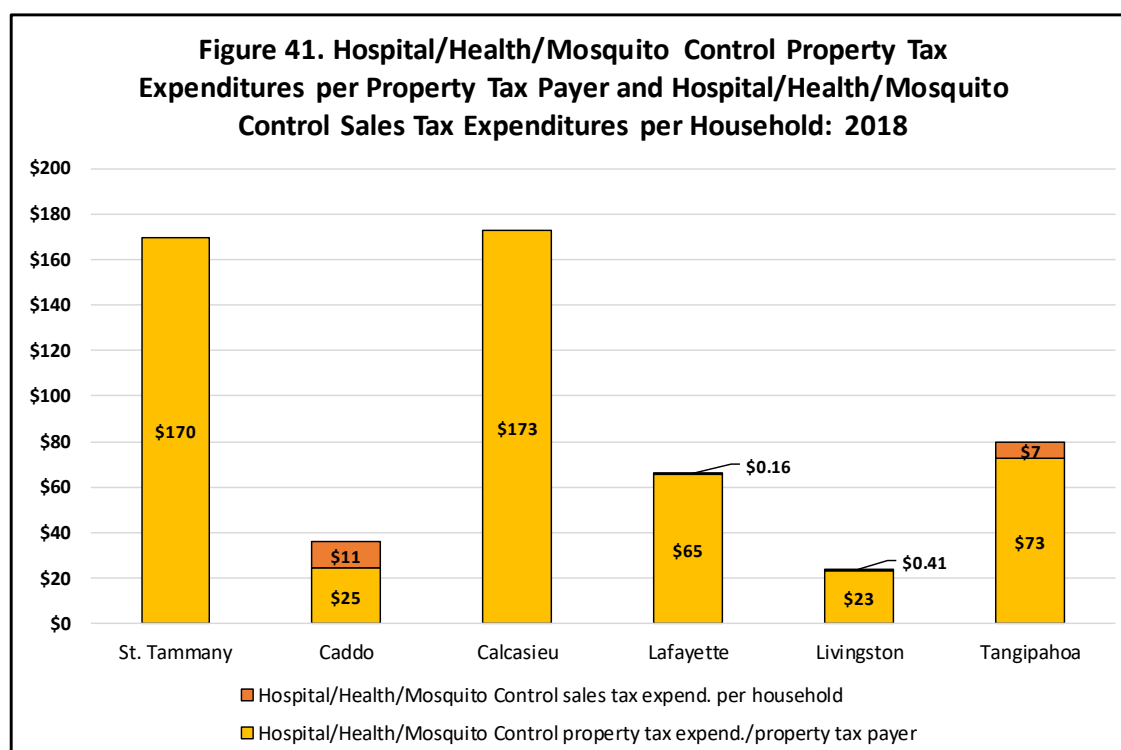
Calcasieu Parish had the highest property tax expenditures per property tax payer for *Hospital/Health/Mosquito Control* at \$173, followed closely by St. Tammany Parish at \$170. Livingston Parish had the lowest property tax expenditures per property tax payer in this category at \$23.

Caddo Parish had the highest sales tax expenditures per household for *Hospital/Health/Mosquito Control* at \$11, while St. Tammany and Calcasieu parishes had no sales tax expenditures in this category.

Table 45. Hospital/Health/Mosquito Control property tax expenditures per property taxpayer and Hospital/Health/Mosquito Control sales tax expenditures per household: 2018.

	St. Tammany	Caddo	Calcasieu	Lafayette	Livingston	Tangipahoa
Total Hosp./Health/Mosq. Control property tax expenditures (millions) ¹	\$23.6	\$3.9	\$17.2	\$8.0	\$1.3	\$4.9
Number of property taxpayers ²	138,836	156,103	99,357	121,502	57,447	67,398
Hosp./Health/Mosq. Control property tax expenditures per property taxpayer	\$170	\$25	\$173	\$65	\$23	\$73
Total Hosp./Health/Mosq. Control sales tax expend. (millions) ¹	\$0.0	\$1.1	\$0.0	\$0.0	\$0.0	\$0.4
Number of households ³	100,302	100,810	81,306	98,388	51,830	51,916
Hosp./Health/Mosq. Control sales tax expend. per household	\$0	\$11	\$0	\$0.16	\$0.41	\$7

¹ Hospital/Health/Mosquito Control funding data from 2018 audit reports.
² Source: Louisiana Tax Commission Annual Report: 2018.
³ ESRI® 2019 estimates.



St. Tammany Parish Relative Tax Burden per Property Tax Payer & Household

Summarizing the analysis described in Tables 40-45 and Figures 36-41, St. Tammany Parish had the following rankings of property tax burden per property tax payer and sales tax burden “per household”:

<u>Expenditure Category</u>	<u>Property Taxes per Property Tax Payer</u>	<u>Sales Taxes per Household</u>
Schools	#1	#3
General Govt./Public Works/Capital Outlays	#5	#2 (~=#3)
Law Enforcement/Courts/Corrections	#4	#4
Fire Protection	#1	#6
Parks & Rec/Culture/Libraries	#2	#5
Hospitals/Health/Mosquito Control	#2 (~=#1)	#5/#6 (tie)
Total Combined	#2	#4

St. Tammany Parish’s ranking for property taxes per property tax payer is higher than sales taxes per household in four of the six categories and for all six categories combined, illustrating St. Tammany’s relatively heavier reliance on property taxes compared to the other five parishes.

Figure 42 illustrates the per tax payer/per household tax burdens for ALL property taxes and sales taxes in the six parishes.

St. Tammany has the second-greatest burden “per household”, after Calcasieu Parish, but it is essentially equal to those in Caddo and Lafayette parishes.

However, St. Tammany’s property tax burden on households may seem larger than in its peer parishes because of differences in the make-up of property assessments.

As shown in Figure 43, a larger share of total net taxable property value is made up of assessments on residential property in St. Tammany Parish than in its peer parishes.

Forty-three percent of total net taxable value in St. Tammany in 2018 was from residential property, compared to 17 – 34 percent in Caddo, Calcasieu, and Lafayette.

So, with St. Tammany relying relatively more on property taxes versus sales taxes than most of the other parishes, and with residential property owners bearing a larger share of the property tax burden, homeowners’ property tax bills in St. Tammany are among the highest in this comparison group, as shown earlier in Table 20 and Figure 13.

Figure 42. Combined Total Property Taxes/Property Taxpayer and Sales Taxes/Household: 2018

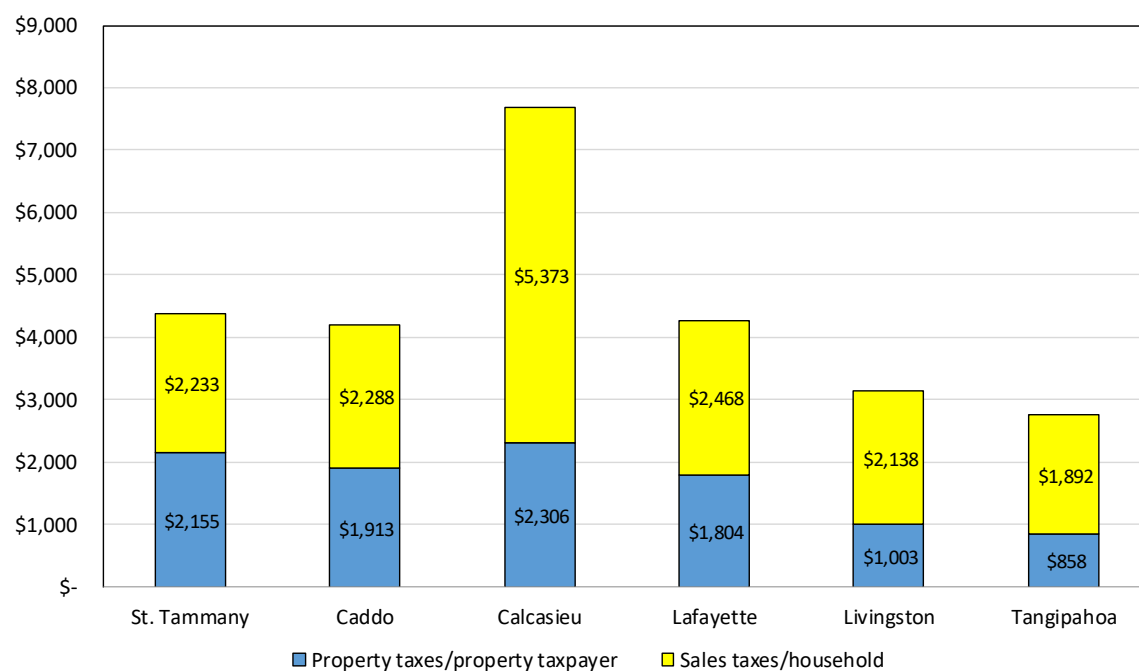
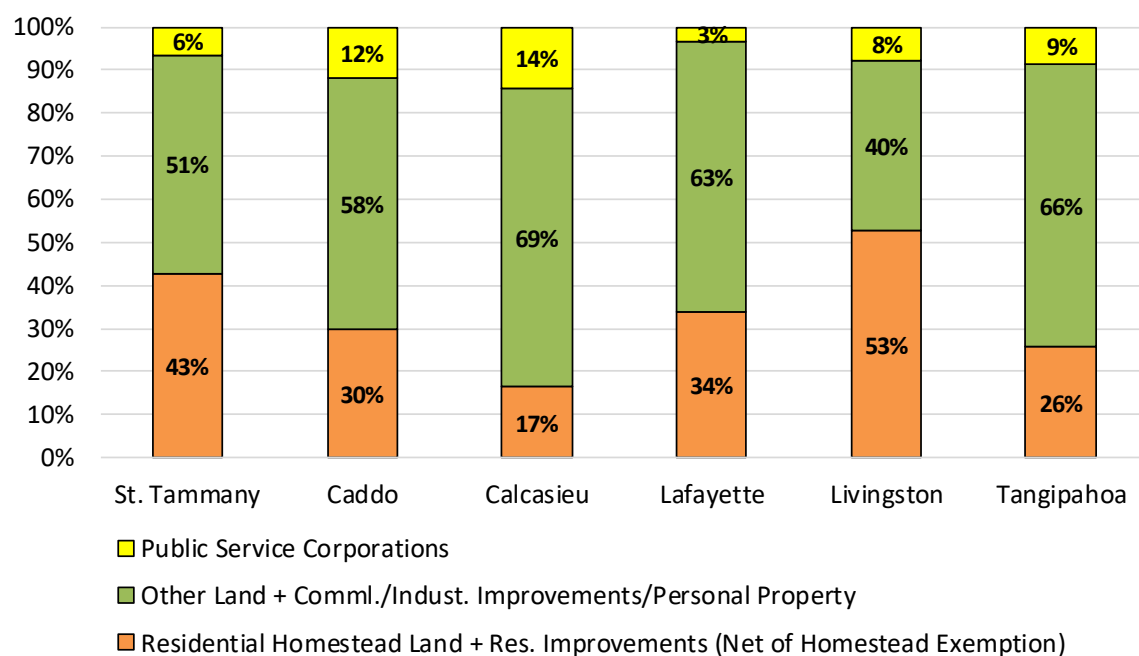


Figure 43. Share of Net Taxable Assessment Value by Property Category Groups: 2018



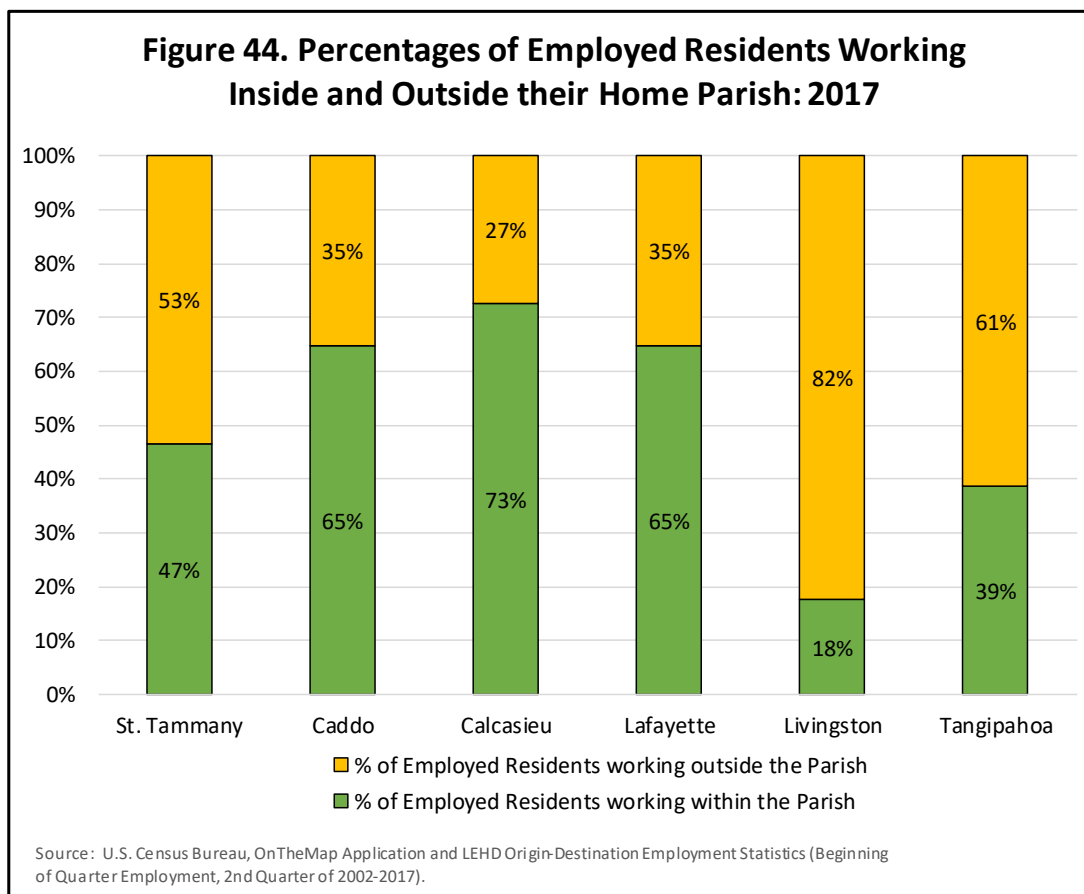
Two inter-related factors which may play roles in this result are a) the lack of large municipalities in St. Tammany Parish (see Figure 29) and b) the fact that St. Tammany Parish serves as more of a “bedroom community” than the three peer parishes in this comparison.

As shown in Figure 44, 53 percent of employed St. Tammany residents in 2017 traveled outside of the parish for their jobs, compared to 27-35 percent in Caddo, Calcasieu, and Lafayette parishes.

The commercial and industrial facilities employing the majority of St. Tammany residents are located outside of the Parish, which means St. Tammany has less commercial and industrial properties on which to assess property taxes than its peer parishes.

St. Tammany residents who work outside of the Parish also spend some of their retail expenditures in the parishes where they work (for fuel, food, etc.), which reduces St. Tammany’s sales tax receipts relative to the peer parishes where more workers “stay at home”.

Finally, with most St. Tammany residents living in dispersed non-incorporated areas, the costs of providing some government services may tend to be higher than in the peer parishes, where more residents live in concentrated metropolitan areas.





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