

# HOW PROPERTY TAXES ARE CREATED



# PROPERTY TAX FACTS

- Livingston Parish citizens vote to approve millages\* (taxes) to pay for services.
- These millages support the 42 Taxing Districts in the parish.
- All approved millages are applied to your taxable property values.
- A mill is equal to \$1 per \$1000 of assessed taxable value.
- Maximum millages are set by voter approval.
- Taxing district officials have the discretion to levy a minimum or maximum rate. District officials can lower property taxes to the minimum as property values increase. The Parish Council or District Governing Boards of the Taxing Districts vote to levy the minimum or maximum millages approved by voters to meet their expenses to deliver services.
- The Livingston Parish Assessor values property based on fair and equitable real estate sales, and records that value in the official roll as required by R.S. 47:2322.
- Once the Taxing Districts set rates, your property tax is calculated and the Sheriff's Office sends you a bill. Taxes are due by December 31 of each year.

## YOUR TAX BILL

Description of your property

Taxing districts for YOUR property

STATE OF LOUISIANA PARISH OF LIVINGSTON LIVINGSTON, LOUISIANA		<b>TAX NOTICE</b>		001-01-1234567
		SHERIFF AND TAX COLLECTOR		
		ASSESSED	10,210	
		HOMESTEAD	7,500	
		TAXABLE	2,710	
TAXES ARE DUE ON OR BEFORE JANUARY 01, 2008 AND AT 12% PER ANNUM THEREAFTER.				
DESCRIPTION OF PROPERTY	TAXING DISTRICT	AMOUNT		
--- A TRACT IN SEC 6-6-4 MEAS 171.4 X 288.3 X 204 X 300 IN LOW 278/106  John and Mary Jones Walker Road Hwy 664 Walker, LA 70785	SCHOOL-022	67.75	<p>TOTAL DUE \$387.87</p> <p>FOR ADDRESS CORRECTION OR TO QUESTION ASSESSED VALUE CALL 686-7278</p> <p>KEEP THIS PORTION FOR YOUR RECORDS THIS IS YOUR ONLY RECEIPT</p>	
	RECREATION	40.65		
	FIRE DIST 4	26.99		
	FIRE USER-FF	32.00		
	AMITE RIV DS	8.13		
	JUV DETN CTR	33.90		
	LAW ENFORCE	178.45		
	PAR. WIDE TX			

Property values are shown as 10% of actual value

Your assessed property value (10% of actual residential value)

Amount exempted under Homestead Exemption law (maximum amount \$75,000, shown as \$7,500)

Taxable value of home \$2,710, (\$27,100) then multiplied by millage rates from the applicable Taxing Districts

Amount of taxes paid to each Taxing District

Property tax owed

\*Millage rates are property taxes paid to government taxing districts as approved by the voters.

## SUMMARY

Assessor Researches and Determines Fair and Equitable Property Value  
Minus (-) Homestead Exemption of \$75,000  
Equals (=) the Taxable Property Assessed Value



Millage Rates  
Levied by all  
Taxing Districts



Amount of Tax To be  
Collected by Sheriff  
and Tax Collector