



Certified Louisiana Assessor

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Dear Homeowner,

Within a short time you will receive your 2004 Property Tax Bill. Most taxpayers will notice that their 2004 property taxes have increased over their 2003 taxes.

This year was a reassessment year. As state law requires all property in Louisiana and Jefferson Parish has been reassessed and revalued for property tax purposes. All homes are assessed at 10% of fair market value, the price you would get for your home if your home was sold. You were mailed a copy of your new 2004 assessment in September.

Many property owners received an increase in their 2004 assessment because property values in Jefferson Parish have increased significantly since 2000 the year of the last parish wide reassessment.

The amount of your tax bill may have also increased. This increase is due to several reasons.

The amount of the \$75,000 homestead exemption has not changed since it was set by voters in 1982. The exemption is being eroded by inflation. Unless the legislature allows voters to increase the amount of the homestead exemption, property taxes for homeowners will keep on rising because property values continue to increase while the value of the homestead exemption remains at its 1982 level.

There is another reason why your tax bill may have increased. Not all Jefferson Parish millages or tax rates were rolled back or indexed for inflation after the reassessment was completed this year. Tax rates or property tax millages for parish government have been adjusted for inflation; and, as a result of this reduction in millage, parish government will not tax property owners on inflation nor will it realize an unexpected windfall of higher tax collections at taxpayer expense.

Unfortunately, other taxing districts, not under parish government, did not index or roll back their tax rates for inflation. Because of their actions your 2004 property tax bill will be much higher than it should be. **A \$100.00 property tax bill in 2003 could have been as little as \$89.50 this year if all taxing bodies in Jefferson Parish had followed the example of parish government and rolled back their tax rates.** (The actual tax savings for your home will

depend upon your 2004 assessment, the location of your home, and the tax rate or millage levied in your area.)

Listed below are those taxing bodies that did not adjust their tax rates for inflation, a comparison of tax rates, and the increased percentage in tax collections over last year that each district will receive as a result of those higher tax rates you will now pay.

District	What the tax rate should have been	The increased rate for 2004	% increase in 2004 tax rate
Sheriff	7.35 mills	8.28 mills	12.7%
School Board	20.33 mills	22.91 mills	12.7%
Coroner's Office	1.39 mills	1.56 mills	12.2%
East Jefferson Levee District	2.75 mills	3.52 mills	28.0%
Grand Isle Levee District	4.12 mills	4.78 mills	16.0%
Grand Isle Port Commission	4.33 mills	5.16 mills	19.2%
Town of Grand Isle	10.42 mills	12.09 mills	16.0%

Last July, Terrytown voters approved a property tax increase for the local fire district. This tax rate increase and the roll forward outlined above have nullified the tax rate reduction that Terrytown property owners would have received this year.

The Assessor's Office is responsible for the assessment of your property. Tax rates are levied by the taxing bodies not by the Assessor's Office. When voters approve higher tax rates; or when taxing bodies levy excessive tax rates, as was the instance this year, property taxes will increase.

I hope that this letter has answered some of the questions that you may have regarding your 2004 property tax bill.

With kindest personal regards, I remain

Very sincerely yours,

Lawrence E. Chehardy, CLA
Assessor
Jefferson Parish