

Ascension Parish Assessor



M.J. "Mert" Smiley, Jr.



Assessor M.J. “Mert” Smiley, Jr.

- Member of Louisiana Assessors Association
- Former State Representative
- 30 year Businessman
- He and his wife, Ina, are proud lifelong residents of Ascension Parish

**I WILL ALWAYS PROTECT YOUR
HOMESTEAD EXEMPTION**

What Does the Assessor Do?

- Required by the Louisiana Constitution to list and value all property subject to ad valorem (“according to value”) taxation on an assessment roll each year.
 - Discover
 - List
 - Value

What the Assessor Does Not Do

- Collect taxes
 - Sheriff is the tax collector
- Raise or lower taxes
 - Market determines value
 - Millages voted in by the parish citizens

Types of Properties Assessed

Residential

Unimproved land

Inventory/Merchandise

Public Service Properties

Leasehold Improvements

Pipelines

Commercial

Industrial

Financial Institutions

Watercraft

Oil & Gas/Drilling Rigs

Aircraft

Reassessment

- As per R.S. 47:2331, Real Property is to be reassessed every 4 years. (next time is 2016)
- Personal Property (business and commercial) reassessed every year.

Louisiana Tax Commission

- Five members appointed by Governor one from every Public Service Commission District
- Mandated by the Louisiana Legislature to perform audits to Parish Assessors' records and conduct sales ratios
- Eliminates the “good ole boy” system of assessing property

How We Discover Properties?

- Ascension Parish is the fastest growing parish in Louisiana with over 50,000 parcels
- Before January 2013, the Assessor's Office only had 2 field deputies
- We now have 7 field deputies (3 full time and 4 part time) who are working diligently to discover new properties in the parish

Sections Program

- Why? Majority of rural properties in Ascension Parish have not been reassessed for over 20 – 25 years
- Hired more qualified employees
- Discovering numerous improvements being overlooked
- Discovering multiple homestead exemptions
- Setting new standards for assessing rural properties

Teamwork



We Need Your Help



Flooded Property

Send us pictures to review your land value



Fair Market Value

We use 3 nationally recognized approaches to determine value:

- Market (comparable sales)
- Income
- Cost

Level of Assessment

- Land-10%
- Residential-10%
- Commercial building-15%
- Personal property-15%
- Public Service- 25% (only property assessed by the Louisiana Tax Commission)

Residential Example

\$100,000.00	(Fair Market Value)
x 10%	(Level of Assessment)
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\$10,000.00	(Assessed Value)
-- \$7,500.00	(Max Homestead Exemption)
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\$2,500.00	(Taxable Value)
x .107	(Avg Millage Tax Rate)
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\$267.50	(Total Parish Taxes Due)

Homestead Exemption

Please Sign Up For Your Homestead Exemption

The first \$75,000 (\$7,500 of assessed value) of your primary residence is exempt from taxes.

Special Assessment Level

- 65 and Older Freeze
- 50% or more Disabled Veteran
- Member of Armed Forces or LA Nat'l Guard who was KIA, MIA, POW for 90+ days
- Permanently and Totally Disabled
 - requires a final judgment from the court

NOTE: Subject to adjusted gross income limit of \$69,463

100% Disabled Veterans

A 100% Service Connected Disabled Veteran can receive an additional homestead exemption for a maximum of \$150,000 (\$15,000 of assessed value)

Industrial Exemptions

- Ten Year Industrial Exemption
- PILOT
- Restoration Tax Abatement (5 years)
 - Historical Properties

What Our Work Accomplishes

Your Assessor's office plays a vital role in Parish Government and all revenue collected from Ascension Parish taxpayers is used to fund the following:

- Schools (61.59 Mills)
- Law Enforcement (14.48 Mills)
- Fire District (10 Mills)
- Library (6.8 Mills)
- Lighting District (Avg 5 Mills)
- Drainage (Avg 5 Mills)
- Levee District (Avg 3.8 Mills)
- Assessor's Office (1.85 Mills)

Open Book Period

- 15 days between August 1 and Sept. 15th
- Exact dates published in the local newspaper
- You should check the assessed value on your property
- Come by our office or check the LTC website: www.latax.state.la.us

Open Book Period

- If you disagree, please discuss your assessed value with us at the Assessor's Office
- **We will work with you to give you the lowest assessment allowed by law**

Appeal Process

- Assessor
- Parish Council (Board of review)
- Louisiana Tax Commission (Baton Rouge)
- District Court System

Modernizing the Assessor's Office

- New User-Friendly Website
- New Maps once we integrate our information with the Ascension Parish GIS Unit
- Internal electronic accessibility of all existing files
- New software for our commercial division
- Increased hours for the public

SUMMARY

- Sign up for your Homestead Exemption
- Check your Assessed Value during the Open Book time period
- We are making your Assessor's Office the most modern, efficient, and friendly in the State of Louisiana

SUMMARY

- Remember we must assess all properties in Ascension Parish
- However, we will assess each at the lowest amount allowed by law

**I WILL ALWAYS PROTECT YOUR
HOMESTEAD EXEMPTION**

Thank You

Please call if you have questions
or visit our website

Gonzales Office (225) 647-8182

Donaldsonville Office (225) 473-9239

www.ascensionassessor.com

Office Hours: Monday – Thursday 7:30 to 5
Friday (Gonzales Only) 8:30 to 4:30