

**Property Taxes/
Assessment Ratio**

- No state property tax in Louisiana
- Improvements of industrial property assessed at 15 percent of fair market value and land assessed at 10 percent
- In unincorporated Jefferson Parish and Kenner, private residences are assessed at 10 percent of fair market value with no property tax assessed on the first \$75,000
- For 2019 incorporated mills, please see table below:

Location: Ward #	2019 Parish Mills	2019 City Mills	Total 2019 Mills
City of Gretna—#10	0.07676	0.06052	0.13718
City of Westwego—#44	0.07676	0.02962	0.12979
City of Kenner—#92	0.07366	0.01717	0.09083
City of Harahan—#93	0.07432	0.02193	0.09625
Town of Grand Isle—#61	0.11863	0.01288	0.13151
Average Unincorporated Jefferson Parish	0.11066	—	0.11066

Corporate Franchise Tax

The rate is \$1.50 per \$1,000 on the first \$300,000 of capital employed in Louisiana, and \$3.00 per \$1,000 after the first \$300,000

Corporate Income Tax

Corporations will pay tax on net income computed at the rates contained in the table to the right (the effective rate is somewhat less because federal income taxes are deductible in computing net taxable income)

Corporate Income Tax Percentage	Net Income
4%	First \$25,000
5%	Next \$25,000
6%	Next \$50,000
7%	Next \$100,000
8%	Over \$200,000

Sales Tax

Total sales tax is 9.20 percent

- Jefferson Parish sales tax is 4.75%
- Louisiana state sales tax is 4.45%
- See table for parish and state breakdown
- Jefferson Parish Sales Tax Levied by School Board 2.0%
- Jefferson Parish sales tax levied by Sheriff’s Office 0.250%
- Jefferson Parish sales tax levied by Parish Council 2.5%

Governing Body	Sales Tax
State	4.45%
Parish	4.75%
Total	9.20%