

HOUSE BILL NO. 624

BY REPRESENTATIVE HENRY

AN ACT

To provide with respect to the Revenue Sharing Fund and the allocation and distribution thereof for Fiscal Year 2017-2018; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. For the purposes of this Act the following definitions shall apply and obtain:

(a)(1) Unless otherwise provided herein, "tax recipient bodies" shall mean the city of New Orleans, parish governing authorities, school boards, special taxing districts, and other bodies which were eligible for reimbursement or payment from the Property Tax Relief Fund prior to its abolition and repeal by Act 10 of the 1972 Extraordinary Session of the Louisiana Legislature and any other taxing district listed in Sections 1(a)(3) and 1(a)(4) or any other taxing district for any millage specified in Section 9(B) of this Act. In the parish of Rapides, "tax recipient bodies" shall not include Red River Waterways. In the parish of Lafourche, "tax recipient bodies" shall not include the Atchafalaya Basin Levee District, the Lafourche Levee District, and Fresh Water District No. 1.

(2) "Tax recipient bodies" shall not include the millage levied by the various law enforcement districts in the state in lieu of commissions as a result of Act 689 of the 1976 Regular Session of the Louisiana Legislature; however, law enforcement districts shall be considered tax recipient bodies for any millage voted and levied for that purpose to the extent specifically provided in Section 9(B) of this Act.

(3) "Tax recipient bodies" shall also mean those special taxing districts and other bodies which were not eligible for reimbursement as provided in Section 1(a)(1) but which had erroneously shared as a tax recipient body in the proceeds of Act 598 of the 1977 Regular Session and were subsequently determined by the state treasurer to be ineligible for

such participation under the provisions of Act 592 of the 1978 Regular Session. The exclusive listing of all such special taxing districts and other bodies is as follows:

Acadia

Mermentau River Harbor & Terminal

Allen

Elizabeth Recreation District #3

Kinder Recreation District #2--Maintenance

Hospital Service District #3--Maintenance

Ascension

Lighting District #6

Lighting District #7

Avoyelles

Red River Waterway District--Capital Outlay

Red River Waterway District--Operations

Beauregard

Waterworks District #3--Ward 4

Waterworks District #3--Ward Bienville

Fire Protection District #6

Hospital Service District #2

Caldwell

Columbia Heights Sewerage

Cameron

Cameron Water District #1--Maintenance

Water District #7--Maintenance

Grand Lake Recreation District--Maintenance

Water District #10--Maintenance

Fire District #10--Maintenance

Catahoula

Hospital District #2

Claiborne

Hospital District #1

- 1 Concordia
- 2 Recreation District #3--Maintenance
- 3 Fire Protection District #1
- 4 Evangeline
- 5 Cemetery Tax District--Ward 4
- 6 Cemetery Tax District #1
- 7 Cemetery Tax District #6
- 8 Water District #1--Maintenance
- 9 Evangeline Parish School Board
- 10 Consolidated School District No. 2
- 11 Evangeline Parish School Board
- 12 Consolidated School District No. 7
- 13 Grant
- 14 Hospital District #1
- 15 Recreational District #2
- 16 Jefferson
- 17 Ambulance Service #1
- 18 Community Center Playground District #1
- 19 Community Center Playground District #10
- 20 Community Center Playground District #11
- 21 Community Center Playground District #12
- 22 Community Center Playground District #13
- 23 Community Center Playground District #14
- 24 Community Center Playground District #15
- 25 Fire Protection District #5
- 26 Fire Protection District #6
- 27 Sewerage District #8
- 28 Sewerage District #9
- 29 Jefferson Hospital District #1

1	LaSalle
2	Sewer Maintenance
3	Recreation District #5
4	Livingston
5	Road Light District #2
6	Fire Protection District #1
7	Fire Protection District #4
8	Recreation District #3
9	Morehouse
10	Bastrop Area Fire District #2
11	Fire District #1--Ward 6
12	Fire District #1--Ward 10
13	Pointe Coupee
14	Sewerage District #1
15	Rapides
16	Waterworks #11A--Maintenance
17	Recreational--Maintenance
18	St. James
19	Road Light District #1A
20	Road Light District #2
21	Road Light District #4
22	St. Landry
23	Fire Protection District #3
24	St. Martin
25	Sewerage District
26	St. Mary
27	West St. Mary Parish Port Commission
28	St. Tammany
29	Fire District #4
30	Fire District #5
31	Fire District #7

1 Fire District #9
2 Fire District #10
3 Recreation District #2
4 Tangipahoa
5 Hospital District #1--Maintenance
6 Union
7 Hospital Service--Tri-Ward
8 Hospital Service--East Union
9 Vermilion
10 Ward 8 Public Cemetery

11 (4) "Tax recipient bodies" shall also mean the following special taxing districts and
12 other bodies which were not eligible for reimbursement as provided in Section 1(a)(1) and
13 which had never shared, except in the parishes of Bossier, East Baton Rouge, Ouachita and
14 Terrebonne, as a tax recipient body in the proceeds of state revenue sharing. The exclusive
15 listing of all such special taxing districts and other bodies is as follows:

16 Assumption

17 Road Lighting District #2

18 Bossier

19 Cypress Back Bayou Recreation Tax--Bonds/Maintenance

20 East Baton Rouge

21 Village St. George Fire District

22 Ouachita

23 Cooley Hospital Tax

24 Sterlington Sewerage District

25 Fire District No. 1--Maintenance

26 North Monroe Sewerage District No. 1--Maintenance

27 Road Light District No. 5

28 Road Light District #1

29 Road Light District #3

30 Road Light District #4

31 East Ouachita Recreational District

1 Terrebonne

2 Road Lighting District No. 4

3 Road Lighting District No. 5--Maintenance

4 Road Lighting District No. 6

5 Road Lighting District No. 8--Maintenance

6 Road Lighting District No. 9--Maintenance

7 Road Lighting District No. 10--Maintenance

8 Fire Protection District No. 4-A--Maintenance

9 Fire Protection District No. 5--Maintenance

10 Fire Protection No. 8--Maintenance

11 Fire Protection District No. 10--Maintenance

12 Sanitation District No. 1--Maintenance

13 Recreation District No. 1--Maintenance

14 Recreation District No. 4--Maintenance

15 Road Lighting District No. 1--Maintenance

16 Road Lighting District No. 2--Maintenance

17 Road Lighting District No. 3A

18 Fire Protection District No. 123--Maintenance

19 Fire Protection District No. 9--Maintenance

20 Road Lighting District No. 7--Maintenance

21 St. Tammany

22 Mosquito District No. 2(A)--10 mills

23 Mosquito District No. 2(B)--10 mills

24 (5)(a) In addition to the limitations herein above set forth, "tax recipient bodies" for
25 purposes of this Act shall be tax recipient bodies within the meaning of Article VII, Section
26 26 of the Constitution of Louisiana, limited solely to those taxes authorized prior to January
27 1, 1978, and any renewals thereof, or any millage authorized prior to January 1, 1978, but
28 not levied in full or part on the tax rolls. In Orleans Parish this limitation shall apply solely
29 to those taxes authorized and collected prior to January 1, 1978.

30 (b) "Population" shall mean that enumeration of persons within the state, its
31 parishes, and incorporated municipalities determined by the Louisiana State University and

1 Agricultural and Mechanical College Agriculture Center, Department of Agricultural
2 Economics and Agribusiness, under the most recent federal-state cooperative program for
3 local population estimates. Such determination shall be submitted to the state treasurer
4 annually not later than January fifteenth of each calendar year. Any tax recipient body or
5 incorporated municipality which is aggrieved by such determination may file a petition for
6 administrative review with the state treasurer not later than March fifteenth of each calendar
7 year hereafter. The estimates so submitted shall have no effect on the distribution for the
8 fiscal year in which they are made but shall be utilized for purposes of this Act and for
9 distribution during the ensuing fiscal year. The treasurer shall have authority to affirm,
10 modify, or set aside in whole or in part, the determination of the Louisiana State University
11 and Agricultural and Mechanical College Agriculture Center, Department of Agricultural
12 Economics and Agribusiness.

13 (c) "Homesteads" shall mean that enumeration of homestead exemption claims filed
14 with the assessors as determined by the Louisiana Tax Commission as of November fifteenth
15 of the current calendar year from the original tax rolls submitted to the commission prior to
16 any adjustments thereto.

17 (d) "Public school population" shall mean the enumeration of enrollments contained
18 in the Department of Education Annual Report for the preceding school year.

19 (e) "City of New Orleans", unless otherwise indicated herein, shall mean only the
20 city of New Orleans, the Orleans Levee District or its successor, the Sewerage and Water
21 Board of New Orleans, the Board of Assessors for Orleans Parish, and the Orleans Parish
22 School Board and reference in this Act to tax recipient bodies in the city of New Orleans
23 shall refer only to the aforesaid entities.

24 Section 2. The revenue sharing fund for the Fiscal Year 2017-2018 shall consist of
25 the sum of Ninety Million and No/100 (\$90,000,000.00) Dollars.

26 Section 3. The amount to be distributed annually to each parish from the revenue
27 sharing fund shall be the sum of (a) an amount equal to that percentage of eighty percent of
28 the total fund which is equal to the ratio which the population of the parish bears to the total
29 state population, and (b) an amount equal to that percentage of twenty percent of the total
30 fund which is equal to the ratio which the number of homesteads in the parish bears to the
31 total number of homesteads in the state. As used in this Section, the term "homesteads" shall

1 mean that enumeration of adjusted homestead exemption claims filed with the assessors as
2 determined by the Louisiana Tax Commission as of March thirty-first of the current calendar
3 year.

4 Section 4. Except as provided in Section 5, the state treasurer shall distribute the
5 funds herein allocated to the tax collectors of the respective parishes and to the city of New
6 Orleans.

7 Section 5. That portion of the fund for the parish of Ouachita allocated to the
8 Monroe City School Board shall be an amount which will reimburse said board, to the extent
9 available and subject to the provisions of Section 9(C) of this Act, for the taxes lost as a
10 result of homestead exemptions based on the tax rolls for the current calendar year and shall
11 be distributed directly to the city treasurer of the city of Monroe, who shall pay therefrom
12 the statutorily dedicated deductions for retirement systems. For the purpose of distribution
13 of the balance of the revenue sharing funds the state treasurer may use the amount listed on
14 the prior year Ouachita Parish tax rolls which were due the Monroe City School Board.

15 Section 6. Eleven and nine-tenths percent of all revenue sharing funds distributed
16 by the provisions of this Act, excluding such funds as are distributed directly to the city of
17 New Orleans and the amount listed on the prior year Ouachita Parish tax rolls which were
18 due the Monroe City School Board (\$1,210,682), shall form a special fund (\$9,721,173) to
19 be distributed as commissions to the tax collectors of the respective parishes, the city of New
20 Orleans excepted. Each such tax collector shall receive a percentage of such fund, based on
21 commissions received by him pursuant to Act 153 of the 1973 Regular Session, as provided
22 in Section 8 of this Act.

23 Section 7.A. Two and forty-four hundredths percent of all revenue sharing funds
24 distributed by the provisions of this Act, excluding such funds as are distributed directly to
25 the city of New Orleans and the amount listed on the prior year Ouachita tax rolls which
26 were due the Monroe City School Board (\$1,210,682), shall form a special fund
27 (\$1,993,252) to be distributed to the various retirement systems which were eligible for
28 payment pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this
29 Act for distribution to such retirement systems, and shall make due payment thereof to each
30 retirement system in the same proportion that the statutory deduction provided by law for
31 the system bears to the total statutory deductions provided by law for all such retirement

1 systems. For the purpose of distributing these retirement contributions, the state treasurer
2 may use the statutory deductions determined by the Public Retirement Systems Actuarial
3 Committee as per R.S. 11:103 for the previous calendar year.

4 B. The city of New Orleans shall make the deductions legally established for
5 retirement systems which were eligible for payment pursuant to Act 153 of the 1973 Regular
6 Session and shall make due payment in accordance with the statutory deductions provided
7 by law for all such retirement systems. Notwithstanding the above provisions the city of
8 New Orleans shall remit the following amounts for the indicated retirement systems for
9 Fiscal Year 2017-2018: Assessors' Retirement Fund, \$168,474; Clerks of Court Retirement
10 and Relief Fund, \$137,015; District Attorneys' Retirement System, \$67,281; Registrars of
11 Voters Employees' Retirement System, \$64,443; Sheriffs' Pension and Relief Fund, \$55,762.

12 Section 8. The respective percentages to be used in calculating tax collectors'
13 commissions and retirement system distributions shall be as follows:

<u>PARISH</u>	<u>SHERIFF</u>	<u>RETIREMENT</u>
Acadia	1.491%	1.047%
Allen	.739%	.475%
Ascension	1.283%	.985%
Assumption	.871%	.399%
Avoyelles	1.263%	.811%
Beauregard	.842%	.583%
Bienville	.596%	.405%
Bossier	1.705%	2.281%
Caddo	5.490%	10.375%
Calcasieu	4.719%	6.051%
Caldwell	.473%	.319%
Cameron	.498%	.400%
Catahoula	.468%	.303%
Claiborne	.543%	.326%
Concordia	.730%	.486%
DeSoto	.547%	.349%
East Baton Rouge	7.118%	11.977%

1	East Carroll	.443%	.331%
2	East Feliciana	.489%	.238%
3	Evangeline	.730%	.525%
4	Franklin	.731%	.757%
5	Grant	.614%	.357%
6	Iberia	2.221%	1.847%
7	Iberville	1.391%	.810%
8	Jackson	.653%	.495%
9	Jefferson	13.312%	13.856%
10	Jefferson Davis	.693%	.766%
11	Lafayette	3.081%	2.843%
12	Lafourche	1.928%	1.958%
13	LaSalle	.548%	.349%
14	Lincoln	.727%	.922%
15	Livingston	1.679%	1.322%
16	Madison	.443%	.401%
17	Morehouse	1.001%	.907%
18	Natchitoches	1.072%	.775%
19	Ouachita	2.736%	3.200%
20	Plaquemines	1.436%	1.241%
21	Pointe Coupee	.641%	.422%
22	Rapides	3.250%	3.751%
23	Red River	.421%	.147%
24	Richland	.655%	.683%
25	Sabine	.685%	.517%
26	St. Bernard	3.467%	3.005%
27	St. Charles	1.060%	.959%
28	St. Helena	.446%	.291%
29	St. James	.928%	.759%
30	St. John the Baptist	1.184%	.704%
31	St. Landry	2.740%	2.013%

1	St. Martin	1.121%	.626%
2	St. Mary	1.895%	1.826%
3	St. Tammany	2.752%	2.396%
4	Tangipahoa	2.773%	1.863%
5	Tensas	.343%	.266%
6	Terrebonne	2.233%	2.175%
7	Union	.590%	.409%
8	Vermilion	1.220%	1.004%
9	Vernon	1.627%	1.112%
10	Washington	1.349%	.922%
11	Webster	1.068%	1.131%
12	West Baton Rouge	.747%	.516%
13	West Carroll	.464%	.466%
14	West Feliciana	.404%	.188%
15	Winn	.633%	.377%

16 Section 9. All remaining funds shall be allocated and distributed as follows:

17 A. Subject to the provisions of Subsection B of this Section and except as provided
18 by Section 5, the tax collector of each parish and the city of New Orleans shall allocate and
19 distribute, within fifteen days after receipt thereof, to the tax recipient bodies within his
20 jurisdiction an amount available after commissions and deductions which is necessary to
21 offset losses attributable to homestead exemptions. In any parish which had excess funds
22 in 1977, the amount available for the reimbursement of homestead exemption losses shall
23 be limited to the amount used for that purpose in 1977, adjusted by the percentage by which
24 the number of homesteads in the parish increased or decreased from 1977 to 2016, together
25 with any additional taxing bodies or millages authorized to participate on the same pro rata
26 basis under the provisions of Section 1(a)(3), Section 1(a)(4), and Section 9(B) of this Act.
27 This restriction shall not apply to the parish of East Carroll and to parishes in which there
28 were no excess funds in 1977. However, in the city of New Orleans the amount available
29 for the reimbursement of homestead exemption losses shall be limited to the amount used
30 for that purpose in 1977, except that the amount distributed to the Orleans Levee District or
31 its successor shall be limited solely to the amount used for the reimbursement of homestead

1 exemption losses in 1977 on the Orleans Levee District's two mill tax. The remaining
2 amount shall be adjusted by the percentage by which the number of homesteads in the city
3 of New Orleans increased or decreased from 1977 to 2016, together with any additional
4 taxing bodies or millages authorized to participate on the same pro rata basis under the
5 provisions of Section 9(B) of this Act.

6 B. For purposes of this Subsection only, tax recipient bodies shall mean and include
7 any recipient of funds hereunder, but limited solely to such specified disbursements. The
8 millages listed are included solely as an identification aid for administrative purposes and
9 the new tax approved by the electorate shall be eligible for distribution hereunder, regardless
10 of fluctuations in millage caused by adjustments for reassessment or other purposes. In no
11 event shall any amount be deemed available within the meaning of Article VII, Section 26
12 of the Constitution of Louisiana to reimburse losses attributable to homestead exemptions
13 for taxes authorized after January 1, 1978, and any renewals thereof, with the following
14 basic exceptions:

15 (1) In the parish of Sabine, all millages listed on the tax roll, except the sheriff's
16 original millage, shall share on a pro rata basis.

17 (2) In the parish of DeSoto, all school board taxes authorized after January 1, 1978
18 and prior to the convening of the 1979 Regular Session, the 7 mill parishwide school tax
19 authorized May 2, 1987, the 37 mill school special tax authorized October 24, 1987, the
20 assessor's original millage, the maintenance taxes for Fire Protection Districts Nos. 1, 5, 8,
21 and 9 prior to 1990, the 7 mill tax authorized in 1994 for Fire District #2, the additional 8.37
22 mill tax authorized on November 7, 1978 for the parish law enforcement district, the 1 mill
23 tax authorized April 5, 1997 for Water District #1, the 3 mills tax authorized November 21,
24 2002 for the parish library, and the 1 mill tax authorized July 16, 1994 for the
25 Communications District 911 System, shall share on a pro rata basis with all other tax
26 recipient bodies in the parish. The parish road maintenance tax which lapsed in 1983 and
27 which was reauthorized at 5 mills in 1984 shall share on a pro rata basis with all other tax
28 recipient bodies in the parish.

29 (3) In the parish of Bossier, after full reimbursement of all taxes authorized prior to
30 May 1, 1978 to all other tax recipient bodies in the parish including the additional 3 mills

1 authorized on April 5, 1980 for the law enforcement district and the assessor's original
2 millage, the following new millages shall be reimbursed to the extent available:

3 School Board District 13--11.63 mills/September 16, 1978

4 School Board District 3--15.1 mills/September 16, 1978

5 (4) In the parish of Grant, all new millages authorized prior to January 1, 1989, the
6 10.9 mill tax authorized January 16, 1999 for the library, the millage authorized October 7,
7 1989 for Fire District No. 1, the 15 mill tax authorized in 1995 for Fire District #3, the
8 additional mills for the law enforcement district and the assessor's original millage, but
9 excluding bond millages, shall share on a pro rata basis with all other tax recipient bodies
10 in the parish.

11 (5) In the parish of Webster, after full reimbursement of all taxes authorized prior
12 to January 1, 1978 to all other tax recipient bodies in the parish and the assessor's original
13 millage, the following new millages shall be reimbursed to the extent available:

14 Doyline School District No. 7--33.32 mills/August 1, 1979

15 Consolidated School District No. 3--10.51 mills/June 1, 1978

16 Minden School District No. 6--32.9 mills/May 1, 1980

17 Parish Library--12 mills/November 2004

18 (6) In the parish of Vernon, all taxes authorized after January 1, 1978, including the
19 additional 7 mills authorized on April 4, 1981 for the law enforcement district, but excluding
20 the sheriff's original millage, shall share on a pro rata basis with all other tax recipient bodies
21 in the parish.

22 (7) In the parish of East Baton Rouge, the B.R.E.C. Maintenance and Operation and
23 Capital Improvement millages shall be limited to a total of 5.44 mills.

24 (8) In the parish of Lafourche, the total parish allocation, excluding the tax
25 collector's commission and the retirement systems' deductions shall form a special fund to
26 be distributed as follows:

27 Parish Council -57.40%

28 School Board - 27.25%

29 South Lafourche Levee District - 2.95%

30 Port Commission - 2.06%

31 Assessor - 3.32%

1 Bayou Lafourche Fresh Water District - 2.82%

2 North Lafourche Levee District - 4.20%

3 Provided, however, that of the funds distributed to the Bayou Lafourche Fresh Water
4 District in any state fiscal year, no less than Ten Thousand (\$10,000) Dollars shall be used
5 for the abatement of water hyacinth and other noxious vegetation within the jurisdiction of
6 the district in Lafourche Parish.

7 (a) Of the amount distributed to the parish the following allocations shall be made:

8 Bayou Blue Fire District - 0.42%

9 Drainage District No. 1 - 0.90%

10 Drainage District No. 5 - 0.65%

11 Fire District No. 1 - 0.57%

12 Fire District No. 2 - 0.59%

13 Fire District No. 3 - 1.30%

14 Fire District No. 9 - 0.42%

15 Lafourche Ambulance District No. 1 - .61%

16 Recreation District No. 2 - 2.81%

17 Water District No. 1 - 3.02%

18 Health Unit - 3.04%

19 Recreation Commission - 5.05%

20 Recreation District No. 1 - 0.96%

21 Recreation District No. 8 - 0.61%

22 Drainage - 10.14%

23 Road Lighting - 4.24%

24 Public Buildings - 6.19%

25 Library - 6.24%

26 Criminal - 0.24%

27 Road District #1 - 5.46%

28 Drainage 1 of 12 - 0.20%

29 Drainage 2 of 12 - 0.11%

30 Drainage 3 of 12 - 0.14%

31 Juvenile Justice - 1.47%

1 (b) The amount distributed to the school board shall be allocated as follows:

2 Schools - 24.31%

3 Special Education - 2.94%

4 (9) In the parish of Calcasieu, the total parish allocation, excluding the tax collector's
5 commission and the retirement systems' deductions, shall form a special fund to be
6 distributed as follows:

7 Police Jury--48.5%

8 School Board--29.4%

9 Sheriff--11.9%

10 Police Jury--5.0% to be distributed to the district attorney

11 Lake Charles Harbor and Terminal District--2.8%

12 Assessor--2.3%

13 Vinton Harbor and Terminal District--0.1%.

14 (10) In the parish of Iberville, the library's 1996 millage shall be limited to 2.9 mills.

15 (11) In the parish of St. Bernard, the assessor's millage shall be limited to 1.47 mills.

16 (12) In the parish of Livingston, the library's 1995 millage shall be limited to 3.48
17 mills, the assessor's millage shall be limited to 2.56 mills, and the Juvenile Detention
18 Center's 1995 millage shall be limited to .44 mills, the #2 Fire District's millage shall be
19 limited to .81 mills, the #8 Fire District's millage shall be limited to 1.91 mills, and the #9
20 Fire District's millage shall be limited to 1.96 mills.

21 (13) In the parish of Assumption, the total parish allocation, excluding the tax
22 collector's commission and the retirement systems' deductions, shall form a special fund to
23 be distributed as follows:

24 Law Enforcement District - 30.77%

25 Police Jury - 30.25%

26 School Board - 28.72%

27 Assessment District - 10.26%

28 (14) The following new millages shall share on a pro rata basis with all other tax
29 recipient bodies in their respective parishes:

30 Acadia

31 Bayou des Cannes-Nepique Gravity Drainage District--10 mills/1996

- 1 5th Ward Gravity Drainage District--5 mills/April, 1980
- 2 Iota-Long Point Gravity Drainage--0.40 mills/October 27, 1979
- 3 Bayou Mallett Gravity Drainage--0.73 mills/April 5, 1980
- 4 6th Ward and Crowley Dist. Maint.--1.29 mills/Dec. 8, 1979
- 5 Basile School District #7 Maintenance--3.32 mills/May 19, 1979
- 6 Acadia-St. Landry Hospital District--7 mills/November 2, 1982
- 7 Bayou Plaquemine-Wikoff Drainage--5 mills/Jan. 21, 1984
- 8 Library--4.25 mills/Jan. 19, 1985
- 9 Road Maintenance--3 mills/Nov. 28, 1981
- 10 Health Unit Mt.--1.06 mills/Nov. 28, 1981
- 11 Fire District #4 Maintenance – 8 mills/January 16, 1999
- 12 Assessor's original millage
- 13 Fire District #6 Maintenance--8.01 mills/June 15, 2000
- 14 Allen
- 15 Law Enforcement District (Additional)--6.47 mills/April 11, 1992
- 16 Assessor--5.23 mills/1990
- 17 Road Dist. #1--4.86 mills/1992
- 18 Road Dist. #1--20.69 mills/1995
- 19 Road Dist. #1A--8 mills/1995
- 20 Road District No. 2 Maintenance--7 mills/October 6, 1990
- 21 Road District No. 2 Maintenance--10 mills/July 18, 1992
- 22 Road District No. 2 Bridge Maint.--5 mills/July 18, 1992
- 23 Road District No. 3 Maintenance--8.18 mills/March 10, 1992
- 24 Road District No. 3 Maintenance--10 mills/January 20, 1990
- 25 Road Dist. #3--30 mills/1995
- 26 Road Dist. #4--21.12 mills/1995
- 27 Road District No. 4 Maintenance--30 mills/March 10, 1992
- 28 Library -- 10.76 mills/October 2002
- 29 Courthouse and Jail--4 mills/November 6, 2012
- 30 Road District 5--5.30 mills/November 6, 2012

1 Ascension

2 Law Enforcement District (Additional)--5 mills/Nov. 4, 1980

3 Library Maintenance--4.2 mills/November 6, 1990

4 Library -- 2.6 mills/2000

5 East Asc. Gravity Drainage Dist.--5 mills/January 20, 1979

6 West Asc. Gravity Drainage Dist.--5 mills/November 4, 1980

7 West Ascension Gravity Drainage Dist.-- 4.67 mills/2000

8 Mental Health -- 2 mills/2000

9 Road Lighting District No. 1--5 mills/ January 16, 1993

10 Road Lighting District No. 2--5 mills/ January 16, 1993

11 Road Lighting District No. 3--5 mills/ January 16, 1993

12 Road Lighting District No. 4--5 mills/ January 16, 1993

13 Road Lighting District No. 5--5 mills/ January 16, 1993

14 Road Lighting District No. 6--5 mills/ January 16, 1993

15 Road Lighting District No. 7--5 mills/ September 27, 1986

16 Prairieville Fire District #3--11 mills/ July 16, 2005

17 Prairieville Fire District #3--10 mills/April 2, 2011

18 Assessor's original millage

19 Avoyelles

20 All millages listed on the tax roll, except the sheriff's original millage, shall share on

21 a pro rata basis

22 Beauregard

23 Law Enforcement District--5 mills/April 5, 1980

24 Assessor's original millage

25 Bienville

26 Solid Waste--6 mills/April 7, 1984

27 Assessor's 1997 millage

28 Caddo

29 Fire Protection District No. 1--5 mills/July 16, 1983

30 Juvenile Court--0.12 mills/January 16, 1982

31 Jail Facilities--4.00 mills/April 5, 1980

- 1 Courthouse Maintenance--3.00 mills/January 16, 1982
- 2 Law Enforcement District (Cont. Ser.)--4.00 mills/April 30, 1983
- 3 Library--4.90 mills/April, 1988
- 4 Library--5.26 mills/April 1996
- 5 Fire Dist. No. 2--10 mills/April 7, 1984
- 6 Fire Dist. No. 3--10 mills/Sept. 29, 1984
- 7 Fire Dist. No. 4--10 mills/Nov. 6, 1984
- 8 Fire Dist. No. 5--10 mills/Nov. 6, 1984
- 9 Fire Dist. No. 6--10 mills/Jan. 19, 1985
- 10 Fire Dist. No. 7--10 mills
- 11 Fire Dist. No. 8--4 mills/1999
- 12 Fire Dist. No. 9--10 mills, Nov. 18, 1989
- 13 Fire Dist. No. 1--10 mills/1989
- 14 School Board Operations--11 mills/May 4, 1985
- 15 Public Works--6 mills/November 4, 1986
- 16 Public Facilities--0.92 mills
- 17 Jail--2 mills
- 18 Assessor's original millage
- 19 Parish Health Unit--1 mill/1990
- 20 Caddo Detention Center--3 mills/1990
- 21 Law Enforcement District--3 mills/November 6, 1990
- 22 Law Enforcement District--3.0 mills/October 16, 1993
- 23 BioMedical--2 mills/1993
- 24 Criminal Justice System--1.82 mills/October 20, 2001
- 25 Caldwell
- 26 Assessor's original millage
- 27 Recreation Maintenance--November 1995
- 28 Road Maintenance--May 1990
- 29 Cameron
- 30 Law Enforcement District (Add.)--8 mills/April 7, 1990
- 31 Assessor's original millage

1 Catahoula

2 All millages listed on the tax roll, except the sheriff's original millage, shall share on
3 a pro rata basis

4 Claiborne

5 Assessment District

6 School District #13--12 mills/November 2, 1982

7 Law Enforcement District--6.25 mills/July 21, 1990

8 School Board Maintenance--2 mills/April 5, 1986

9 School Board Operations--5 mills/April 5, 1986

10 Police Jury Building--2 mills/March 30, 1985

11 Road, Street & Bridge Maintenance--1993

12 Road Equipment--1993

13 Concordia

14 School Operation & Maintenance--23.25 mills/September, 1982

15 Library--All millages

16 Assessor's original millage

17 Law Enforcement District--12 mills/April 11, 1992

18 Highway, Drainage and Courthouse Maintenance--10 mills/October 16, 1993

19 East Baton Rouge

20 Fire Protection #6 (Hooper Rd.)--10 mills/November 6, 1984

21 Fire Protection #3 (Brownsfield)--10 mills/November 6, 1984

22 Fire Protection #4 (Central)--10 mills/October 8, 1985

23 Zachary Constitutional School -- 5 mills/November 15, 2003

24 Baker Constitutional School -- 5 mills/November 15, 2003

25 East Carroll

26 Garbage District No. 1--7 mills/November 4, 1980

27 Parish Library--6.5 mills/May 22, 1989

28 Parish Health Unit--3 mills

29 Rural Fire District Maintenance--2 mills

30 Courthouse Maintenance--2 mills

31 Road Maintenance and Construction--0.75 mills/March 26, 1983

32 Drainage Maintenance and Construct.--0.75 mills/March 26, 1983

1 East Carroll Hospital Service Dist.--5 mills/May 5, 1984
2 Assessor's original millage
3 East Feliciana
4 Assessment District, 1997
5 Evangeline
6 Consolidated School Dist. #2--9.47 mills/May 19, 1979
7 Basile New School Dist. #7--3.32 mills/May 19, 1979
8 Elderly Services--1 mill/Nov. 4, 1980
9 Ward 5 Fire Protection District--11.17 mills
10 Pine Prairie Fire Protection District--8.95 mills/Nov. 3, 1992
11 Acadia-Evangeline Fire Protection District--0.97 mills
12 Mamou Fire Protection District No. 1--8.0 mills/April, 1995
13 Fire District No. 2 -- 5 mills/1999
14 District Two Cemetery--1.07 mills
15 District Three Cemetery--1.07 mills
16 District Seven Cemetery--1.01 mills
17 Road District Two--10.00 mills (Additional)
18 Road District No. 5--10 mills/1997
19 Ward One Cemetery--1 mill/1997
20 Ward Four Cemetery--1 mill/1997
21 Ward Five Cemetery--1 mill/1997
22 Road District Three--.48 mills/1987 and 5.0 mills/1996
23 Road District Four--10.00 mills (Additional)
24 Mamou Gravity Drainage District No. 5--1.56 mills
25 Prairie Mamou Gravity Drainage District No. 8--3.42 mills
26 Durald Gravity Drainage District No. 4
27 Vidrine Gravity Drainage District No. 7
28 Assessor's original millage
29 Lone Pine Fire District--20 mills/November 21, 2012
30 Franklin
31 Law Enforcement District--10 mills/July 10, 1982

1 Assessor's original millage
2 Library--7 mills/1990
3 Health Unit--3.0 mills/November 6, 1990
4 Parish Equipment--8.0 mills/October 16, 1993
5 Drainage Maintenance--11 mills/October 16, 1993
6 Courthouse Maintenance--4 mills/October 16, 1993
7 Iberia
8 Recreation District No. 8--1.85 mills/November 13, 1993
9 Assessment District
10 Iberville
11 Law Enforcement District (Additional)--5 mills/December 8, 1979
12 Assessor's original millage
13 Jackson
14 Additional Support to Public Sch.--7.07 mills/July 28, 1979
15 Law Enforcement District--8 mills/May 16, 1981
16 Library--All millages
17 Assessment district
18 Jefferson
19 West Jefferson Levee District--All millages
20 Consolidated Waterworks District No. 1--3.54 mills/October 19, 2013
21 Consolidated Sewerage District No. 1--3.58 mills/October 19, 2013
22 Lafayette
23 Lafayette Parish Public Library--1.09 mills/May, 1979
24 School Board--10 mills/May 4, 1985
25 Lafayette Parish Sheriff--5.0 mills/May, 1980
26 Assessor's original millage
27 Bayou Vermilion District--All maintenance taxes prior to 1990
28 LaSalle
29 Law Enforcement District (Additional)--8.2 mills
30 Library--November 1995
31 Road District 2B--3.09 mills/April 16, 1988

- 1 Road District 2BN--1.03 mills/April 16, 1988
- 2 Ambulance Tax--0.65 mills
- 3 Road and Bridge--0.66 mills
- 4 Health Unit--0.23 mills
- 5 Fair Tax--0.09 mills
- 6 Special B & C 1A--0.19 mills
- 7 Sewer Maintenance--6.04 mills
- 8 Fire District--5.32 mills
- 9 Little Creek-Searcy Volunteer Fire District -- 20 mills
- 10 Summerville-Rosefield Volunteer Fire District -- 20 mills
- 11 Eden-Fellowship Volunteer Fire District -- 9.79 mills
- 12 Whitehall Volunteer Fire District -- Operations -- 10 mills
- 13 Whitehall Volunteer Fire District -- Maintenance -- 10 mills
- 14 Recreation District #22--1.05 mills
- 15 Assessor's original millage
- 16 Lincoln
- 17 Library Const./Mt.--0.75 Mills/January 21, 1978
- 18 Law Enforcement District (Additional)--8.5 mills/July 22, 1992
- 19 School-Special Maint. & Oper.--0.15 mills/May 18, 1979
- 20 School-Special Repair & Equip.--0.15 mills/May 18, 1979
- 21 Library--0.71 mills/January 15, 1983
- 22 Assessor's original millage
- 23 Livingston
- 24 Law Enforcement District (Special)--12.19 mills/1976
- 25 Recreation District #3--2 mills/May 19, 1979
- 26 School District No. 5--5 mills/November 2, 1982
- 27 Fire District No. 1--10.04 mills/1986
- 28 Fire District No. 5--10 mills/Nov. 6, 1984
- 29 Fire District No. 7 -- 5 Mills/1999
- 30 Fire District No. 10--10.33 mills/1985
- 31 Fire District No. 11--All millages

1 Roads & Bridges--5 mills/November 3, 1992

2 Madison

3 Assessor's original millage

4 Morehouse

5 Bastrop Area Fire Pro. Dist. No. 2--2 mills/Nov. 7, 1978

6 Assessor's original millage

7 Library--1 mill/ Jan. 20, 1990

8 Natchitoches

9 Law Enforcement District (Additional)--10 mills/May 16, 1981

10 Fire District No. 6--7 mills

11 Parish Ambulance Tax

12 Fire District No. 7--10 mills

13 Goldonna Area Fire Protection Dist. No. 2

14 Library--3 mills/1988

15 Assessor's original millage

16 City of New Orleans

17 Board of Assessors' original millage

18 Ouachita

19 Law Enforcement District (Add.)--7.85 mills/Oct. 17, 1981

20 Ouachita Parish Road Lighting District No. 1 (Lakeshore Area)

21 Ouachita Parish Assessment District

22 Green Oaks Juvenile Detention Home -- 3.75 mills/1996

23 Library -- 7.75 mills/1995

24 Plaquemines

25 School Board Tax--6 (4 Maint./2 Sal.) mills/November 19, 1983

26 Law Enforcement District (Additional)--5 mills/May 4, 1985

27 Water--2.47 mills in 1992

28 Library--1.24 mills in 1992

29 Pollution Control--2.47 mills in 1992

30 Road Maintenance--1.86 mills in 1992

31 Public Health--1.24 mills in 1992

- 1 Waste Disposal--3.69 mills in 1992
- 2 Incineration--1.24 mills in 1992
- 3 Hospital--2.54 mills in 1992
- 4 Law Enforcement Jail Fac. Prop. I--6 mills/October 3, 1992
- 5 Assessor's original millage
- 6 Pointe Coupee
- 7 Law Enforcement District (Additional)--10 mills/April 4, 1981
- 8 School Board--5.83 mills/April 4, 1981
- 9 Library--1.22 mills/April 4, 1981
- 10 Fire Protection Dist. #1--All maint. millages prior to 1991
- 11 Fire Protection District #2--3 mills/October 17, 1981
- 12 Fire Protection District #3--3 mills/October 17, 1981
- 13 Fire Protection District #4--3 mills/October 17, 1981
- 14 Fire Protection District #5--5 mills/October 17, 1981
- 15 Sewerage Dist. No. 1 Mt.--5 mills/July 9, 1977 (levied 1980)
- 16 Assessor's original millage
- 17 Rapides
- 18 Rapides Parish School Board-- .20 mills/April 1, 1978
- 19 Rapides Parish School Board--15.20 mills/May 13, 1978
- 20 Gravity Drainage District #1 Main.--1 mill/October 17, 1981
- 21 Road District 1A (Ward 4)
- 22 Road District 2C
- 23 Road District 3A
- 24 Road District 5A
- 25 Road District 6A (Ward 6)
- 26 Road District 7A (Ward 7)
- 27 Road District 36 (Ward 8)
- 28 Road District 9B (Ward 9)
- 29 Road District 10A (Ward 10)
- 30 Road District 2B (Ward 11)
- 31 Fire District #8 (Maint.)--20 mills/April 30, 1983

- 1 School District No. 11 (Ward 10)--2 mills/May 7, 1980
- 2 School District No. 50 (Ward 11)--2 mills/September 11, 1982
- 3 School Dist. No. 51 (Ward 5)--All maint. millages prior to 1990
- 4 Consolidated School Dist. No. 62--4.02 mills/April 4, 1987
- 5 Consolidated School Dist. No. 62--4.00 mills/April 16, 1988
- 6 Fire District No. 5--20 mills/Nov. 4, 1986
- 7 Fire District No. 3--12 mills/Oct. 19, 1985
- 8 Fire District No. 7--6 mills/May 3, 1986
- 9 Fire District No. 9
- 10 Fire District No. 10--20 mills/Nov. 4, 1986
- 11 Fire District No. 11
- 12 Fire District No. 12
- 13 Assessor's original millage
- 14 Plainview Fire District No. 10--10 mills/1990
- 15 Fire District #4
- 16 Fire District #7
- 17 Senior Citizens
- 18 Buckeye Recreational District
- 19 Flatwoods Fire District
- 20 Law Enforcement District (Additional)--Nov. 6, 1984
- 21 Fire District No. 6--20 mills
- 22 Library--6.0 mills/January 15, 1994
- 23 Library--1.00 mill/September 30, 2006
- 24 Recreational District Ward 9--6.14 mills/November 17, 2001
- 25 Red River
- 26 Law Enforcement District (Additional)--5 mills/April 5, 1980
- 27 St. Bernard
- 28 St. Bernard Port, Harbor and Terminal District--All millages
- 29 Library--All millages

1 St. Charles

2 Law Enforcement District (Add.)--7.75 mills/Nov. 4, 1980

3 Library--3 mills/September 27, 1986

4 Law Enforcement District --3.75 mills/July 16, 2005

5 Assessor's original millage

6 St. Helena

7 Parishwide Road District Maintenance

8 Road District #1 Maintenance

9 Sub-Road District #2 of Road District #2 Maintenance

10 Road District #3 Maintenance

11 Road District #4 Maintenance

12 Road District #5 Maintenance

13 Road District #6 Maintenance

14 Parish Library

15 Fire Protection District #5 Maintenance

16 Law Enforcement District--10 mills/May 3, 1986

17 Assessor's original millage

18 Sub-Road District #1 of Road District #2

19 Fire Protection District #2

20 Fire Protection District #3

21 Florida Parishes Juvenile Detention Center--3 mills/1995

22 St. James

23 St. James Hospital Board--4.31 mills/May 18, 1979

24 Gramercy Recreation District--5 mills/May 18, 1979

25 Law Enforcement District--6.00 mills/July 16, 1988

26 Assessment District, 1985

27 St. John

28 Law Enforcement District (Additional)--15.18 mills/May 17, 1980

29 Assessor's original millage

30 St. Landry

31 Gravity Drainage District No. 1 of Ward 2

32 Fire District #3

33 Fire District #2

34 Fire District No. 5

- 1 St. Landry Parish School Board--12 mills/May 3, 1986
- 2 Jail Maintenance Tax--1 mill/April 30, 2011
- 3 Fire District No. 6
- 4 Acadia-St. Landry Hospital District--7 mills/November 2, 1982
- 5 Road District #11A, Sub-1--10.00 mills/1993
- 6 Road District #11-A, Sub-2 Maintenance--5 mills/April 30, 1983
- 7 Road District #3, Ward 1, Sub-1 Main.--10 mills/Jan. 21, 1984
- 8 Road District #12, Ward 2--2.65 mills/January 1, 1979
- 9 Road District #1, Ward 3
- 10 Road District #4,-- 10 mills/July 21, 2001
- 11 Road District #5--15 mills/1993
- 12 Road District #6--15 mills/ May 4, 2002
- 13 Assessor's original millage
- 14 South St. Landry Comm. Library Dist.--5.75 mills/Nov. 16, 1991
- 15 Fire District #1
- 16 St. Martin
- 17 Assessor's original millage
- 18 St. Mary
- 19 Wax Lake East Drainage District
- 20 Sub Gravity Drainage District of Wax Lake East
- 21 Assessor--2.9 mills/1982
- 22 Hospital Service District No. 1--7.88 mills/1999
- 23 Hospital Service District No. 1--6 mills/1999
- 24 Hospital Service District No. 1--3.47 mills/2003
- 25 St. Tammany
- 26 All millages listed on the tax roll, and in particular the parish library millages
- 27 authorized on April 5, 1980 and May 5, 1984, with the exception of the sheriff's original
- 28 millage, shall share on a pro rata basis.
- 29 Tangipahoa
- 30 Road Lighting District No. 2--5 mills/July 21, 1990
- 31 Library--.60 mills/1984
- 32 Library Maint.--2.60 mills/May 4, 1985

- 1 Garbage District # 1 Maint.--10 mills/March 26, 1983
- 2 Road District # 7 Maint.--5 mills/Sept. 11, 1982
- 3 Fire Dist. #1--2.10 mills/1978
- 4 Fire Protection District No. 1--7 mills/1998
- 5 Fire Dist. #1--5.65 mills/1996
- 6 Fire Protection District # 2--10 mills/May 5, 1984 (2 taxes)
- 7 Fire Dist. #2--10 mills/1996
- 8 Law Enforcement District (Additional)--10 mills
- 9 Drainage District #4 Maint.--3 mills/April 30, 1983
- 10 Assessor's original millage
- 11 Gravity Drainage District No. 5--5 mills/April 7, 1990
- 12 Florida Parishes Juvenile Detention Center--3 mills/1995
- 13 Pontchatoula Recreation Dist.--10 mills/1996
- 14 Independence Recreation Dist.--15 mills/1996
- 15 Hammond Alternate School -- 3 mills/1996
- 16 Hammond Recreation District No. 1 – 10 Mills/November 10, 2010
- 17 Tensas
- 18 Gravity Drainage Dist. No. 2--3 mills/October 3, 1992
- 19 Medical Services--12 mills/February 28, 1987
- 20 Assessor's additional millage--1988
- 21 Terrebonne
- 22 All millages listed on the tax roll, except the sheriff's original millage, shall share a
- 23 pro rata basis.
- 24 Vermilion
- 25 Subroad Dist. No. 5 of Road Dist. No. 2--5 mills/1979
- 26 Road District No. 3--5 mills/1979
- 27 Subroad Dist. No. 2 of Road Dist. No. 2--5 mills/1979
- 28 Library -- 1.12 mills/1994
- 29 Washington
- 30 Washington Schools Spec. Main./Op.--0.90 mills/1984
- 31 School District #2 Maintenance--0.98 mills/1981

1 School District #2 Support--0.98 mills/ 1981
2 Bogalusa City Schools Main./Op.--23 mills/ 1989
3 Library--4.57 mills/ 1987
4 Angie School--5 mills/1990
5 Assessor's millage
6 Rich. FD #2 -- 8 mills/1998
7 Bonner Creek Fire Dist.--8.46 mills/1987
8 Bonner Creek Fire Dist.--5 mills/1996
9 Spring Hill Fire Dist. #8--5.73 mills/1995
10 Spring Hill Fire District #8 -- 6 mills/1998
11 Mt. Herman Fire Dist. #9--16 mills/1995
12 Pine Fire Dist. #4--10 mills/1995
13 Angie Fire Dist. #5--10 mills/1992
14 Varnado Fire Dist. #6--10 mills/1992
15 Fire Dist. #7--5 mills/1996
16 Fire Dist. #7--12.27 mills/1992
17 Hayes Creek Fire District #3--17 mills/1999
18 Florida Parishes Juvenile Detention Center--3 mills/1995
19 West Baton Rouge
20 Law Enforcement District (Additional)--5 mills/1980
21 West Carroll
22 Ward 1 Road Maintenance--5.45 mills
23 Ward 2 Road Maintenance--4.59 mills
24 Ward 2 Special Tax--Road District #2--2.75 mills
25 Ward 3 Road Maintenance--4.96 mills
26 Ward 3 Special Tax--Road Dist. #3--2.98 mills
27 Ward 4 Road Maintenance--Road Dist. No. 4-4--4.20 mills
28 Ward 4 Road Maintenance--Road Dist. No. 4-6--5.28 mills
29 Ward 4 Special Tax--Road Dist. #4-4--2.52 mills
30 Ward 4 Special Tax--Road Dist. #4-6--3.17 mills
31 Ward 5 Road Maintenance--4.78 mills

1 Ward 5 Special Tax--Road Dist. No. 5--2.87 mills

2 Public Health Unit Maintenance--1.5 mills/ 1980

3 Roads & Bridges--8 mills/March 30, 1985

4 School Parishwide Maintenance--10 mills/ 1990

5 Assessment District

6 West Feliciana

7 Law Enforcement District (Additional)--6 mills/1986

8 Assessor's original millage

9 Winn

10 Law Enforcement District (Additional)--8 mills/1981

11 Assessor's original millage

12 Library -- 1979 millage

13 Library -- 3 mills/1999

14 C.(1) If the amount distributed to the tax collector and the city of New Orleans is
15 less than the amount required to reimburse tax losses on the basis of the tax rolls of the
16 current calendar year as provided in Subsection A of this Section, the tax collector and the
17 city of New Orleans shall prorate such lesser amount among the various tax recipient bodies
18 within the parish so that the lesser amount received by each tax recipient body shall be
19 proportionate to the reduction in the total amount distributed to each parish, and the amount
20 distributed by the state treasurer to the city treasurer of the city of Monroe shall be based
21 upon similar prorating, if necessary; however, in the parish of St. Bernard, the Lake Borgne
22 Levee District shall receive a minimum of \$163,000 and the St. Bernard Port, Harbor and
23 Terminal District shall receive a minimum of \$125,000, and, in Allen Parish the Special Law
24 Enforcement District shall receive a minimum of \$58,000 and the Assessor shall receive a
25 minimum of \$36,500.

26 (2) No bond millages levied to service bonds under the authority of Louisiana
27 Constitution Article VI, Section 33(B) or Article XIV, Section 14 of the Louisiana
28 Constitution of 1921 or any other constitutional or statutory authority for the issuance of
29 general obligation bonds shall share in the proceeds of this Act and the governing authority
30 of the issuing political subdivision shall levy and collect or cause to be levied and collected
31 on all taxable property in the political subdivision ad valorem taxes sufficient to pay

1 principal and interest and redemption premiums, if any, on such bonds as they mature; the
2 only exceptions to this prohibition shall be specifically included in this Subsection. In the
3 parish of Natchitoches, bond millages shall share and any tax recipient body in said parish
4 otherwise eligible to participate in the revenue sharing fund may use the funds for the
5 retirement of the principal, interest, or premium, if any, or any combination thereof, of any
6 outstanding bonded indebtedness of such tax recipient body. In the parish of Livingston the
7 millage authorized in 1975 for the parish health unit shall share as an operation and
8 maintenance millage. In the parish of Avoyelles, the Ward 7 School District Construction
9 Tax and the Ward 10 School District Construction Tax shall each share as an operation and
10 maintenance millage. In the parish of DeSoto, the 150 mills authorized for School District
11 #2 shall share as an operation and maintenance millage. In the parish of East Baton Rouge,
12 the BREC Capital Improvement Tax shall share as an operation and maintenance millage.
13 Bond millages may share in the parish of Sabine; however, if there are no excess funds those
14 millages levied for operation and maintenance of those taxing districts eligible for
15 reimbursement shall have priority for reimbursement to the extent that funds are available.
16 In the parish of Bossier, bond millages and operation and maintenance millages shall share
17 on a pro rata basis and the school bonds listed in Section 9(B)(3) shall share as provided
18 therein.

19 (3) In the parish of St. Tammany, the parish governing authority shall make
20 available out of its allocated funds a sufficient amount for the operation and maintenance of
21 the food stamp offices and the service office for veterans established under R.S. 29:261. In
22 the parish of St. Tammany, the parish governing authority shall make available out of its
23 allocated funds five thousand dollars for the St. Tammany Humane Society. In the event of
24 any decrease in the state's appropriated portion of the salaries of the St. Tammany Parish
25 Registrar of Voters Office, the parish governing authority shall make available out of its
26 allocated funds a sufficient amount to replace such state funds, not to exceed \$15,537.58.
27 Of the funds allocated within the parish of St. Charles, thirty thousand dollars shall be
28 distributed to the St. Charles Department of Community Services to be used for the
29 operation of an outreach program at the St. Rose Community Center. Of the funds allocated
30 within the parish of Acadia, \$180,000 shall be distributed to the law enforcement district.

1 Section 10. In the event the distribution to the tax collector in each parish and to the
2 city of New Orleans is more than the amount necessary to satisfy the requirements of
3 Sections 6 and 7 of this Act and to reimburse all tax recipient bodies as set forth in Section
4 9 of this Act, then the city of New Orleans and the tax collector in each parish, within fifteen
5 days after receipt thereof, shall distribute such remaining excess amount as follows, except
6 as otherwise provided in Subsection D of this Section:

7 A. The portion of the excess equal to the ratio that the parish public school
8 population bears to the total population of the parish shall be allocated and distributed to the
9 respective city and parish school boards in the parish proportionate to the public school
10 population of each.

11 B. The next portion of the excess remaining after allocation and distribution to the
12 school boards, equal to the ratio that the total population of all incorporated areas in the
13 parish bears to the total parish population, shall be allocated and distributed to the respective
14 incorporated municipalities of the parish proportionate to the respective population of each.

15 C. The remaining portion of such excess, if any after allocation and distribution to
16 the school boards and incorporated areas of a parish, shall be allocated and distributed to the
17 parish governing authority.

18 D. For purposes of this Subsection only, "tax recipient bodies" shall mean and
19 include any recipient of excess funds hereunder. In the following parishes the tax collector
20 thereof, or in Orleans Parish, the city of New Orleans, within fifteen days after receipt
21 thereof, shall distribute such excess amount as follows:

22 (1) In the parish of Plaquemines, one hundred percent thereof to the parish
23 governing authority.

24 (2) In the parishes of Cameron, St. Charles, and St. John the Baptist, seventy-five
25 percent thereof to the parish governing authority, and twenty-five percent thereof to the
26 parish school board.

27 (3) In the city of New Orleans, seventy percent thereof to the city of New Orleans
28 and thirty percent thereof to the Orleans Parish School Board.

29 (4) In the parish of Jefferson, sixty percent thereof to the parish governing authority,
30 twenty-five percent thereof to the parish school board, and fifteen percent thereof to the
31 incorporated municipalities in the parish, to be distributed to such incorporated

1 municipalities pro rata on a population basis. However, no less than twenty-five percent of
2 the funds distributed to the parish governing authority in this Paragraph shall be utilized for
3 existing drainage projects and for providing for additional pumps for those projects and
4 excluding normal labor operating costs and other normal operational costs; such funds may
5 also be used to repair parish property damaged by storms.

6 (5) In the parishes of Acadia, Bienville, East Feliciana, Franklin, Jackson, St.
7 Helena, St. James, Vernon, Washington, and West Feliciana, fifty percent thereof to the
8 parish governing authority, twenty-five percent thereof to the parish school board except that
9 in the parish of Washington, which has a dual parish and city school administration, the
10 twenty-five percent to the school boards shall be prorated between the parish and city school
11 systems on the basis of public school population, and twenty-five percent thereof to the
12 incorporated municipalities in the parish, to be distributed to such incorporated
13 municipalities pro rata on a population basis, except that in the parish of West Feliciana the
14 initial fifteen thousand dollars of such excess shall be retained by the sheriff and the
15 twenty-five percent for incorporated municipalities shall be distributed to the town of St.
16 Francisville. In the parish of East Feliciana, the initial twenty-five thousand dollars of such
17 excess shall be retained by the sheriff.

18 (6) In the parish of Jefferson Davis, the portion of the excess equal to the ratio that
19 the public school population of the parish bears to the total population of the parish shall be
20 allocated and paid to the Jefferson Davis Parish School Board, ten thousand dollars shall be
21 allocated and paid to the Assessor for Jefferson Davis Parish, and of the remainder of the
22 excess, fifty percent thereof to the parish governing authority and fifty percent thereof to the
23 incorporated municipalities in the parish, two thousand one hundred dollars to be distributed
24 to each incorporated municipality and the balance thereof to be distributed to such
25 incorporated municipalities pro rata on a population basis.

26 (7) In the parish of St. Landry, thirty thousand dollars to the parish school board for
27 the operation of two food processing plants and the remainder as follows: twenty-five
28 percent to the sheriff for the operation and maintenance of his office; twenty-five percent to
29 the parish school board for use by the school board; twenty-five percent to the municipalities
30 of the parish, out of which five hundred dollars shall first be given to each municipality and

1 the balance shall be distributed to the municipalities on the basis of the formula applying to
2 the distribution of the tobacco tax; and twenty-five percent to the parish governing authority.

3 (8) In the parishes of Catahoula and Concordia, forty-four percent thereof to the
4 parish governing authority, thirty-three percent thereof to the parish school board, and
5 twenty-three percent thereof to the incorporated municipalities in the parish, to be distributed
6 to such incorporated municipalities pro rata on a population basis; prior to the distribution
7 of any excess funds in Concordia Parish, the parish libraries therein shall be reimbursed an
8 amount equal to any increase in the sheriff's commission deducted from library taxes over
9 and above the percentage authorized to be deducted in the 1975 calendar year; and the
10 balance of the excess shall be distributed as provided above in this Paragraph. However, in
11 the parish of Catahoula, the tax collector shall retain the sum of seventeen thousand dollars
12 of the excess, in addition to the commission provided in Section 6 of this Act, and the
13 balance of the excess shall be distributed as provided above in this Paragraph; and further,
14 in the parish of Concordia, the tax collector shall retain the sum of thirty-five thousand
15 dollars of the excess, in addition to the commission provided in Section 6 of this Act, and
16 the balance of the excess shall be distributed as provided above in this Paragraph.

17 (9) In the parishes of Sabine and Tangipahoa, forty percent thereof to the parish
18 governing authority, thirty percent thereof to the parish school board, and thirty percent
19 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
20 municipalities pro rata on a population basis.

21 (10) In the parishes of Tensas and Winn, thirty-five percent thereof to the parish
22 governing authority, thirty-five percent thereof to the parish school board, and thirty percent
23 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
24 municipalities pro rata on a population basis.

25 (11) In the parishes of Allen, Avoyelles, Bossier, Claiborne, DeSoto, East Carroll,
26 Evangeline, Iberia, Lafayette, Lincoln, Madison, Rapides, Richland, St. Martin, St. Mary,
27 Union, Webster, and West Carroll, thirty-three and one-third percent thereof to the parish
28 governing authority, thirty-three and one-third percent thereof to the parish school board, and
29 thirty-three and one-third percent thereof to the incorporated municipalities in the parish, to
30 be distributed to such incorporated municipalities pro rata on a population basis. Further,
31 in the parish of Evangeline the additional excess funds received by the school board as a

1 result of the change in percentages from those provided in Act 719 of the 1975 Regular
2 Session of the Louisiana Legislature shall be used solely for the purpose of restoring the
3 salaries or benefits to those school board employees to the same level or amount as were
4 paid prior to the recent reductions or decreases in such salaries or benefits; however, if the
5 excess funds are insufficient to restore the salaries or benefits to their former level or
6 amount, then the excess funds shall be distributed on a pro rata basis. In the parish of
7 Lafayette, the initial distribution shall be sixty thousand dollars to the Lafayette Association
8 for Retarded Citizens, Incorporated, for operating expenses, one hundred seventy thousand
9 dollars to the Lafayette Parish Sheriff, and the balance of the excess shall be distributed as
10 provided above in this Paragraph. In the parish of Union, the initial distribution shall be six
11 thousand dollars to the Spencer-West Sterlington Fire Protection District, Incorporated, for
12 operating expenses; thereafter, the sheriff and ex officio tax collector shall retain the sum of
13 fifty thousand dollars of the excess, in addition to the commission provided in Section 6 of
14 this Act, and the balance of the excess shall be distributed as provided above in this
15 Paragraph. In the parish of St. Mary, the parish governing authority shall make available out
16 of its allocated excess funds a sufficient amount to the parish registrar of voters to pay the
17 expenses of voter canvass required by law. In the parish of East Carroll the tax collector
18 shall retain the sum of fifteen thousand dollars of the excess, in addition to the commission
19 provided in Section 6 of this Act, and the balance of the excess shall be distributed as
20 provided above in this Paragraph. In the parish of Claiborne the tax collector may retain up
21 to an aggregate of ten percent of the excess as agreed to by resolution passed by the parish
22 governing authority before receiving its part designated in this Paragraph, by resolution
23 passed by the parish school board before receiving its part as designated in this Paragraph,
24 and a resolution from each municipality in said parish; each of the above bodies in Claiborne
25 Parish may provide the same or a different percentage for the sheriff but not to exceed ten
26 percent of its share. In the parish of Webster the tax collector may retain up to an aggregate
27 of ten percent of the excess to be received by the cities of Minden and Springhill and upon
28 passage of resolutions authorizing same by respective governing authorities may retain
29 amounts fixed in the resolution not to exceed ten percent of excess received by the police
30 jury of Webster Parish and each of the other incorporated municipalities in Webster Parish.

1 (12) In the parishes of Iberville, Pointe Coupee, and West Baton Rouge, thirty-three
2 and one-third percent thereof to the parish governing authority, thirty-three and one-third
3 percent thereof to the parish school board, and thirty-three and one-third percent thereof of
4 such excess amount to the incorporated municipalities in the parish, in the same amounts of
5 funds as were distributed to each in 1972 under the provisions of Act 4 of the 1972
6 Extraordinary Session except:

7 (a) If the amount of excess funds is insufficient to supply the amounts distributed
8 in 1972 to each incorporated municipality in the parish, the amount to be allocated and
9 distributed to each incorporated municipality shall be reduced by the ratio that the amount
10 of excess funds distributed to it in 1972 under Act 4 of the 1972 Extraordinary Session bore
11 to the total amount of excess funds then so distributed to all of the incorporated
12 municipalities in the parish; or

13 (b) If the amount of such excess funds exceeds the amount necessary to supply the
14 same amounts of excess funds distributed in 1972 to each incorporated municipality in the
15 parish, the excess over the amounts distributed in 1972 shall be allocated and distributed to
16 each incorporated municipality in the parish in the ratio that the population in each bears to
17 the total population of all of the incorporated municipalities in the parish.

18 However, in the parish of Pointe Coupee, the sheriff shall retain the sum of ten
19 thousand dollars of such excess amount, in addition to the commission provided in Section
20 6 of this Act, to be used for the operation and maintenance of his department, and the
21 balance of the excess shall be distributed as provided above in this Paragraph.

22 (13) In the parish of Ouachita, the funds shall be distributed as follows: thirty-three
23 percent thereof to the parish governing authority, thirty percent thereof to the city and parish
24 school boards to be prorated between the city and parish school boards on the basis of public
25 school population, and thirty-seven percent thereof to the incorporated municipalities in the
26 parish, to be distributed to such incorporated municipalities pro rata on a population basis.

27 (14) In the parish of Caddo, twenty-five percent thereof to the parish governing
28 authority, thirty-five percent thereof to the parish school board, and forty percent thereof to
29 the incorporated municipalities in the parish, to be distributed to such incorporated
30 municipalities pro rata on a population basis.

1 (15) In the parish of East Baton Rouge, such excess amount shall be distributed to
2 the East Baton Rouge Parish School Board, the East Baton Rouge City-Parish Government,
3 the town of Zachary, the city of Baker and the East Baton Rouge Parish Recreation
4 Commission in proportion to the ad valorem taxes collected by or reimbursed to each and
5 sales taxes collected by each in the twelve-month period ending June 30, 1974, and every
6 subsequent twelve-month period. However, twenty thousand dollars of such excess funds
7 shall be dedicated to each of the following volunteer fire departments: Pride, Sharon Hills,
8 Central, Brownsfield and East Side.

9 (16) In the parish of Calcasieu, thirty-three and one-third percent thereof to the
10 parish governing authority, thirty-three and one-third percent thereof to the parish school
11 board, and thirty-three and one-third percent thereof to the incorporated municipalities in the
12 parish, two thousand one hundred dollars to be distributed to each incorporated municipality
13 and the balance thereof to be distributed to such incorporated municipalities pro rata on a
14 population basis.

15 (17) In the parish of Beauregard, forty percent thereof to the parish governing
16 authority, thirty-five percent thereof to the parish school board, and twenty-five percent
17 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
18 municipalities pro rata on a population basis.

19 (18) In the parish of Morehouse, one-third thereof to the parish school board,
20 one-third thereof to the parish governing authority, and one-third thereof to the incorporated
21 municipalities in the parish, to be distributed to such incorporated municipalities pro rata on
22 a population basis.

23 (19) In the parish of Grant, fifty percent thereof to the sheriff and fifty percent
24 thereof to the parish governing authority.

25 (20) In the parish of Lafourche, one hundred percent thereof to the parish governing
26 authority, the first two hundred thousand dollars of which shall be used for existing parish
27 roads.

28 (21) In the parishes of Caldwell and LaSalle, one-third thereof to the parish
29 governing authority, one-third thereof to the parish school board, and one-third thereof to
30 the incorporated municipalities in the parish, to be distributed to such incorporated
31 municipalities pro rata on a population basis. Prior to the distribution of any excess funds

1 in LaSalle Parish, one thousand dollars shall be disbursed to the Hardtner Medical Center,
2 a publicly owned hospital, to be donated to the Medical Scholarship Fund, and five thousand
3 dollars shall be disbursed to the LaSalle Association for the Developmentally Delayed,
4 however, none of these monies are to be used for salaries and provided that this amount is
5 spent to directly assist the students, and the balance of the excess shall be distributed as
6 provided above in this Paragraph.

7 (22) In the parish of Rapides, the initial fifteen thousand dollars of such excess shall
8 be paid over to the town of Ball, and the remainder of the excess shall be divided as follows:
9 thirty-three and one-third percent thereof to the parish governing authority, thirty-three and
10 one-third percent thereof to the parish school board, and thirty-three and one-third percent
11 thereof to the incorporated municipalities pro rata on a population basis.

12 (23) In the parish of Vermilion, sixty percent to the sheriff and forty percent to the
13 Vermilion Parish assessor.

14 (24) In the parish of Red River, the initial distribution shall be two thousand five
15 hundred dollars to the National Guard Armory located in said parish and the balance of the
16 excess shall be distributed as provided in Subsections A, B and C of this Section.

17 (25) In the parish of Assumption, the first twenty thousand dollars of excess shall
18 be distributed to the Assumption Parish Assessor, with the residual being distributed as
19 provided in Subsections A, B, and C of this Section.

20 E. In the parishes of Allen and Cameron, such excess amounts shall not be expended
21 until the parish or expending authority or agency has received the approval of a majority of
22 the legislative delegation representing the parish, the senators and representatives each
23 having an equal vote, provided that if there is a tie vote, the parish or expending authority
24 or agency shall have one vote in order to break the tie vote.

25 F. In order to provide flexibility in the use of excess funds, no excess funds shall be
26 distributed to any recipient by the tax collector of the parish of Evangeline as provided in
27 Section 10 of this Act until approval of such distribution of excess funds to each recipient
28 thereof has been granted by the member or members of the House of Representatives and
29 the Senate who represent the parish in the legislature. Such approval shall be requested by
30 the chief executive officer of the recipient body who shall submit to the respective members
31 of the legislature a written request for such excess funds, such written request to contain the

amount of excess funds requested and the purpose for which they will be expended. Upon receipt, but only upon receipt, by the tax collector of the written approval of such a request from each of the members of the legislature who represent the parish, the tax collector of the parish shall make the distribution requested provided that such distribution is in compliance with the provisions of this Act and particularly other provisions of Section 10 hereof.

Section 11. The parish governing authority shall have the power and authority to expend such excess funds received by it for any governmental purpose or function and may allocate and distribute any portion of such excess funds received by it to its tax recipient bodies, sheriff, other taxing districts, incorporated municipalities, and other public officials.

Section 12. In accordance with the provisions of this Act, the amount to be distributed to each parish and to the city of New Orleans during the Fiscal Year 2017-2018 shall be as follows:

<u>PARISH</u>	<u>Total Due FY 2017-2018</u>	<u>Sheriff's Fund</u>	<u>Retirement Contribution</u>
ACADIA	\$ 1,215,442	\$ 144,943	\$ 20,869
ALLEN	506,730	71,840	9,468
ASCENSION	2,377,168	124,723	19,634
ASSUMPTION	441,811	84,671	7,953
AVOYELLES	811,324	122,778	16,165
BEAUREGARD	727,250	81,852	11,621
BIENVILLE	283,655	57,938	8,073
BOSSIER	2,408,662	165,746	45,466
CADDO	4,671,826	533,692	206,800
CALCASIEU	3,826,756	458,742	120,612
CALDWELL	216,299	45,981	6,358
CAMERON	144,553	48,411	7,973
CATAHOULA	205,473	45,495	6,040
CLAIBORNE	318,025	52,786	6,498
CONCORDIA	406,155	70,965	9,687
DESOTO	556,891	53,175	6,956
EAST BATON ROUGE	8,469,330	691,953	238,732

	HB NO. 624			<u>ENROLLED</u>
1	EAST CARROLL	133,599	43,065	6,598
2	EAST FELICIANA	393,936	47,537	4,744
3	EVANGELINE	667,496	70,965	10,465
4	FRANKLIN	416,213	71,062	15,089
5	GRANT	445,062	59,688	7,116
6	IBERIA	1,458,050	215,907	36,815
7	IBERVILLE	640,764	135,222	16,145
8	JACKSON	312,873	63,479	9,867
9	JEFFERSON	8,286,548	1,294,082	276,185
10	JEFFERSON DAVIS	616,155	67,368	15,268
11	LAFAYETTE	4,564,631	299,509	56,668
12	LAFOURCHE	1,950,642	187,424	39,028
13	LASALLE	298,079	53,272	6,956
14	LINCOLN	887,340	70,673	18,378
15	LIVINGSTON	2,735,865	163,219	26,351
16	MADISON	215,899	43,065	7,993
17	MOREHOUSE	519,243	97,309	18,079
18	NATCHITOCHES	751,955	104,211	15,448
19	ORLEANS	7,098,740	0	0
20	OUACHITA	2,952,264	265,971	63,784
21	PLAQUEMINES	445,464	139,596	24,736
22	POINTE COUPEE	450,089	62,313	8,412
23	RAPIDES	2,612,724	315,938	74,767
24	RED RIVER	168,776	40,926	2,930
25	RICHLAND	409,297	63,674	13,614
26	SABINE	479,228	66,590	10,305
27	ST. BERNARD	857,876	337,033	59,897
28	ST. CHARLES	1,028,999	103,044	19,115
29	ST. HELENA	220,637	43,356	5,800
30	ST. JAMES	426,986	90,213	15,129
31	ST. JOHN	864,701	115,099	14,032

1	ST. LANDRY	1,619,866	266,360	40,124
2	ST. MARTIN	1,067,185	108,974	12,478
3	ST. MARY	1,066,790	184,216	36,397
4	ST. TAMMANY	4,997,210	267,526	47,758
5	TANGIPAHOA	2,484,818	269,568	37,134
6	TENSAS	90,401	33,344	5,302
7	TERREBONNE	2,176,139	217,074	43,353
8	UNION	450,126	57,355	8,152
9	VERMILION	1,174,421	118,598	20,012
10	VERNON	978,666	158,164	22,165
11	WASHINGTON	914,435	131,139	18,378
12	WEBSTER	796,620	103,822	22,544
13	WEST BATON ROUGE	495,019	72,617	10,285
14	WEST CARROLL	225,039	45,106	9,289
15	WEST FELICIANA	280,365	39,274	3,747
16	WINN	<u>285,639</u>	<u>61,535</u>	<u>7,515</u>
17	TOTAL	<u>\$ 90,000,000</u>	<u>\$ 9,721,173</u>	<u>\$ 1,993,252</u>

18 Section 13. The state treasurer shall distribute one-third of the total amount herein
19 allocated to the parishes from the revenue sharing fund to the parish tax collector, or in
20 Orleans Parish to the city of New Orleans, not later than the first day of December in each
21 year, one-third thereof not later than the fifteenth day of March in each year and one-third
22 thereof not later than the fifteenth day of May in each year, and each one-third of the total
23 allocation shall be distributed in accordance with the provisions of Sections 6, 7, 9, and 10
24 of this Act; however, the legislative auditor may authorize the granting of additional sums
25 due any recipient in advance upon a showing that the advance receipt of such funds is
26 reasonably necessary. If the state treasurer does not distribute said fund on or before the
27 dates specified in this Act, any interest or other income derived by the state from the parish
28 allocations, earned prior to the distribution to the parishes, shall be paid over a pro rata basis
29 together with the principal amounts due the parishes under the provisions of this Act. Any
30 interest or other income derived by the parish tax collector or the city of New Orleans from
31 the investment or other use of such total parish allocations received from the state treasurer,

1 earned prior to the distributions within the parish as required by the foregoing provisions of
2 this Act, shall be paid over a pro rata basis together with the principal amounts due the local
3 recipients under the provisions of this Act upon distribution thereto, and the parish tax
4 collectors or the city of New Orleans may retain only investment income earned on that
5 portion of the total parish allocation to which they are otherwise entitled under the provisions
6 of this Act. In light of the fact that all assessment roll figures will not be available in time
7 to base the December distribution by the treasurer on current figures, the distribution of
8 funds on the first day of December pursuant to this Act shall be based on the distribution
9 figures for Fiscal Year 2015-2016. The remaining two distributions on the fifteenth day of
10 March and the fifteenth day of May shall be based on current figures for Fiscal Year 2016-
11 2017, and such distributions shall be adjusted to compensate for the differences resulting in
12 the use of the Fiscal Year 2015-2016 figures for the December distribution.

13 Section 14. On or before such date as shall be established by the state treasurer, each
14 tax collector, the city of New Orleans, and the city treasurer of the city of Monroe annually
15 shall file with the state treasurer, on such forms as the state treasurer may require, all
16 information necessary to the computation of the funds to be distributed within the parishes,
17 including, but not limited to, a listing of all such local entities seeking eligibility for funds
18 as a tax recipient body under the qualifications set out in Section 1(a), all new millages of
19 such tax recipient bodies as are listed in Section 9(B), and all remaining authorities on the
20 tax rolls which are otherwise ineligible to participate in the distribution of revenue sharing
21 funds as tax recipient bodies. The listing shall include such verification for eligibility as
22 may be required by the state treasurer and, notwithstanding the provisions of Section 12
23 hereof, no revenue sharing funds shall be distributed prior to receipt and acceptance by the
24 state treasurer of such information and verification. The same authorities shall in the same
25 manner submit to the state treasurer a statement of the amount of revenue sharing funds
26 distributed to each recipient of such funds, including the amount deducted for sheriffs'
27 commissions and for retirement system contributions and shall state clearly on such forms
28 the amount of the distribution to each such recipient which is derived from excess funds and
29 the amount of such distribution which represents reimbursement for tax losses by reasons
30 of the homestead exemption. Such statement shall also include the amount of any revenue

1 sharing funds which remain to be distributed and the recipients to which such remaining
2 funds will be distributed.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____