

2017 Regular Session

HOUSE BILL NO. 624

BY REPRESENTATIVE HENRY

REVENUE SHARING: Provides for revenue sharing distribution for Fiscal Year 2017-2018

1 AN ACT

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

4 Be it enacted by the Legislature of Louisiana:

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

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

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

1 (3) "Tax recipient bodies" shall also mean those special taxing districts and other
2 bodies which were not eligible for reimbursement as provided in Section 1(a)(1) but which
3 had erroneously shared as a tax recipient body in the proceeds of Act 598 of the 1977
4 Regular Session and were subsequently determined by the state treasurer to be ineligible for
5 such participation under the provisions of Act 592 of the 1978 Regular Session. The
6 exclusive listing of all such special taxing districts and other bodies is as follows:

7 Acadia

8 Mermentau River Harbor & Terminal

9 Allen

10 Elizabeth Recreation District #3

11 Kinder Recreation District #2--Maintenance

12 Hospital Service District #3--Maintenance

13 Ascension

14 Lighting District #6

15 Lighting District #7

16 Avoyelles

17 Red River Waterway District--Capital Outlay

18 Red River Waterway District--Operations

19 Beauregard

20 Waterworks District #3--Ward 4

21 Waterworks District #3--Ward Bienville

22 Fire Protection District #6

23 Hospital Service District #2

24 Caldwell

25 Columbia Heights Sewerage

26 Cameron

27 Cameron Water District #1--Maintenance

28 Water District #7--Maintenance

29 Grand Lake Recreation District--Maintenance

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

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

- 1 St. Mary
- 2 West St. Mary Parish Port Commission
- 3 St. Tammany
- 4 Fire District #4
- 5 Fire District #5
- 6 Fire District #7
- 7 Fire District #9
- 8 Fire District #10
- 9 Recreation District #2

- 10 Tangipahoa
- 11 Hospital District #1--Maintenance

- 12 Union
- 13 Hospital Service--Tri-Ward
- 14 Hospital Service--East Union

- 15 Vermilion
- 16 Ward 8 Public Cemetery

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

- 22 Assumption
- 23 Road Lighting District #2
- 24 Bossier
- 25 Cypress Back Bayou Recreation Tax--Bonds/Maintenance
- 26 East Baton Rouge
- 27 Village St. George Fire District
- 28 Ouachita
- 29 Cooley Hospital Tax
- 30 Sterlington Sewerage District

- 1 Fire District No. 1--Maintenance
- 2 North Monroe Sewerage District No. 1--Maintenance
- 3 Road Light District No. 5
- 4 Road Light District #1
- 5 Road Light District #3
- 6 Road Light District #4
- 7 East Ouachita Recreational District
- 8 Terrebonne
- 9 Road Lighting District No. 4
- 10 Road Lighting District No. 5--Maintenance
- 11 Road Lighting District No. 6
- 12 Road Lighting District No. 8--Maintenance
- 13 Road Lighting District No. 9--Maintenance
- 14 Road Lighting District No. 10--Maintenance
- 15 Fire Protection District No. 4-A--Maintenance
- 16 Fire Protection District No. 5--Maintenance
- 17 Fire Protection No. 8--Maintenance
- 18 Fire Protection District No. 10--Maintenance
- 19 Sanitation District No. 1--Maintenance
- 20 Recreation District No. 1--Maintenance
- 21 Recreation District No. 4--Maintenance
- 22 Road Lighting District No. 1--Maintenance
- 23 Road Lighting District No. 2--Maintenance
- 24 Road Lighting District No. 3A
- 25 Fire Protection District No. 123--Maintenance
- 26 Fire Protection District No. 9--Maintenance
- 27 Road Lighting District No. 7--Maintenance
- 28 St. Tammany
- 29 Mosquito District No. 2(A)--10 mills
- 30 Mosquito District No. 2(B)--10 mills

1 (5)(a) In addition to the limitations herein above set forth, "tax recipient bodies" for
2 purposes of this Act shall be tax recipient bodies within the meaning of Article VII, Section
3 26 of the Constitution of Louisiana, limited solely to those taxes authorized prior to January
4 1, 1978, and any renewals thereof, or any millage authorized prior to January 1, 1978, but
5 not levied in full or part on the tax rolls. In Orleans Parish this limitation shall apply solely
6 to those taxes authorized and collected prior to January 1, 1978.

7 (b) "Population" shall mean that enumeration of persons within the state, its
8 parishes, and incorporated municipalities determined by the Louisiana State University and
9 Agricultural and Mechanical College Agriculture Center, Department of Agricultural
10 Economics and Agribusiness, under the most recent federal-state cooperative program for
11 local population estimates. Such determination shall be submitted to the state treasurer
12 annually not later than January fifteenth of each calendar year. Any tax recipient body or
13 incorporated municipality which is aggrieved by such determination may file a petition for
14 administrative review with the state treasurer not later than March fifteenth of each calendar
15 year hereafter. The estimates so submitted shall have no effect on the distribution for the
16 fiscal year in which they are made but shall be utilized for purposes of this Act and for
17 distribution during the ensuing fiscal year. The treasurer shall have authority to affirm,
18 modify, or set aside in whole or in part, the determination of the Louisiana State University
19 and Agricultural and Mechanical College Agriculture Center, Department of Agricultural
20 Economics and Agribusiness.

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

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

27 (e) "City of New Orleans", unless otherwise indicated herein, shall mean only the
28 city of New Orleans, the Orleans Levee District or its successor, the Sewerage and Water
29 Board of New Orleans, the Board of Assessors for Orleans Parish, and the Orleans Parish

1 School Board and reference in this Act to tax recipient bodies in the city of New Orleans
2 shall refer only to the aforesaid entities.

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

5 Section 3. The amount to be distributed annually to each parish from the revenue
6 sharing fund shall be the sum of (a) an amount equal to that percentage of eighty percent of
7 the total fund which is equal to the ratio which the population of the parish bears to the total
8 state population, and (b) an amount equal to that percentage of twenty percent of the total
9 fund which is equal to the ratio which the number of homesteads in the parish bears to the
10 total number of homesteads in the state. As used in this Section, the term "homesteads" shall
11 mean that enumeration of adjusted homestead exemption claims filed with the assessors as
12 determined by the Louisiana Tax Commission as of March thirty-first of the current calendar
13 year.

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

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

25 Section 6. Eleven and nine-tenths percent of all revenue sharing funds distributed
26 by the provisions of this Act, excluding such funds as are distributed directly to the city of
27 New Orleans and the amount listed on the prior year Ouachita Parish tax rolls which were
28 due the Monroe City School Board (\$1,210,682), shall form a special fund (\$9,721,173) to
29 be distributed as commissions to the tax collectors of the respective parishes, the city of New
30 Orleans excepted. Each such tax collector shall receive a percentage of such fund, based on

1 commissions received by him pursuant to Act 153 of the 1973 Regular Session, as provided
2 in Section 8 of this Act.

3 Section 7.A. Two and forty-four hundredths percent of all revenue sharing funds
4 distributed by the provisions of this Act, excluding such funds as are distributed directly to
5 the city of New Orleans and the amount listed on the prior year Ouachita tax rolls which
6 were due the Monroe City School Board (\$1,210,682), shall form a special fund
7 (\$1,993,252) to be distributed to the various retirement systems which were eligible for
8 payment pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this
9 Act for distribution to such retirement systems, and shall make due payment thereof to each
10 retirement system in the same proportion that the statutory deduction provided by law for
11 the system bears to the total statutory deductions provided by law for all such retirement
12 systems. For the purpose of distributing these retirement contributions, the state treasurer
13 may use the statutory deductions determined by the Public Retirement Systems Actuarial
14 Committee as per R.S. 11:103 for the previous calendar year.

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

23 Section 8. The respective percentages to be used in calculating tax collectors'
24 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%

1	Beauregard	.842%	.583%
2	Bienville	.596%	.405%
3	Bossier	1.705%	2.281%
4	Caddo	5.490%	10.375%
5	Calcasieu	4.719%	6.051%
6	Caldwell	.473%	.319%
7	Cameron	.498%	.400%
8	Catahoula	.468%	.303%
9	Claiborne	.543%	.326%
10	Concordia	.730%	.486%
11	DeSoto	.547%	.349%
12	East Baton Rouge	7.118%	11.977%
13	East Carroll	.443%	.331%
14	East Feliciana	.489%	.238%
15	Evangeline	.730%	.525%
16	Franklin	.731%	.757%
17	Grant	.614%	.357%
18	Iberia	2.221%	1.847%
19	Iberville	1.391%	.810%
20	Jackson	.653%	.495%
21	Jefferson	13.312%	13.856%
22	Jefferson Davis	.693%	.766%
23	Lafayette	3.081%	2.843%
24	Lafourche	1.928%	1.958%
25	LaSalle	.548%	.349%
26	Lincoln	.727%	.922%
27	Livingston	1.679%	1.322%
28	Madison	.443%	.401%
29	Morehouse	1.001%	.907%
30	Natchitoches	1.072%	.775%

1	Ouachita	2.736%	3.200%
2	Plaquemines	1.436%	1.241%
3	Pointe Coupee	.641%	.422%
4	Rapides	3.250%	3.751%
5	Red River	.421%	.147%
6	Richland	.655%	.683%
7	Sabine	.685%	.517%
8	St. Bernard	3.467%	3.005%
9	St. Charles	1.060%	.959%
10	St. Helena	.446%	.291%
11	St. James	.928%	.759%
12	St. John the Baptist	1.184%	.704%
13	St. Landry	2.740%	2.013%
14	St. Martin	1.121%	.626%
15	St. Mary	1.895%	1.826%
16	St. Tammany	2.752%	2.396%
17	Tangipahoa	2.773%	1.863%
18	Tensas	.343%	.266%
19	Terrebonne	2.233%	2.175%
20	Union	.590%	.409%
21	Vermilion	1.220%	1.004%
22	Vernon	1.627%	1.112%
23	Washington	1.349%	.922%
24	Webster	1.068%	1.131%
25	West Baton Rouge	.747%	.516%
26	West Carroll	.464%	.466%
27	West Feliciana	.404%	.188%
28	Winn	.633%	.377%

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

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

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

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

3 (2) In the parish of DeSoto, all school board taxes authorized after January 1, 1978
4 and prior to the convening of the 1979 Regular Session, the 7 mill parishwide school tax
5 authorized May 2, 1987, the 37 mill school special tax authorized October 24, 1987, the
6 assessor's original millage, the maintenance taxes for Fire Protection Districts Nos. 1, 5, 8,
7 and 9 prior to 1990, the 7 mill tax authorized in 1994 for Fire District #2, the additional 8.37
8 mill tax authorized on November 7, 1978 for the parish law enforcement district, the 1 mill
9 tax authorized April 5, 1997 for Water District #1, the 3 mills tax authorized November 21,
10 2002 for the parish library, and the 1 mill tax authorized July 16, 1994 for the
11 Communications District 911 System, shall share on a pro rata basis with all other tax
12 recipient bodies in the parish. The parish road maintenance tax which lapsed in 1983 and
13 which was reauthorized at 5 mills in 1984 shall share on a pro rata basis with all other tax
14 recipient bodies in the parish.

15 (3) In the parish of Bossier, after full reimbursement of all taxes authorized prior to
16 May 1, 1978 to all other tax recipient bodies in the parish including the additional 3 mills
17 authorized on April 5, 1980 for the law enforcement district and the assessor's original
18 millage, the following new millages shall be reimbursed to the extent available:

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

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

21 (4) In the parish of Grant, all new millages authorized prior to January 1, 1989, the
22 10.9 mill tax authorized January 16, 1999 for the library, the millage authorized October 7,
23 1989 for Fire District No. 1, the 15 mill tax authorized in 1995 for Fire District #3, the
24 additional mills for the law enforcement district and the assessor's original millage, but
25 excluding bond millages, shall share on a pro rata basis with all other tax recipient bodies
26 in the parish.

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

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

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

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

4 Parish Library--12 mills/November 2004

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

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

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

- 14 Parish Council -57.40%
- 15 School Board - 27.25%
- 16 South Lafourche Levee District - 2.95%
- 17 Port Commission - 2.06%
- 18 Assessor - 3.32%
- 19 Bayou Lafourche Fresh Water District - 2.82%
- 20 North Lafourche Levee District - 4.20%

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

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

- 26 Bayou Blue Fire District - 0.42%
- 27 Drainage District No. 1 - 0.90%
- 28 Drainage District No. 5 - 0.65%
- 29 Fire District No. 1 - 0.57%
- 30 Fire District No. 2 - 0.59%

- 1 Fire District No. 3 - 1.30%
- 2 Fire District No. 9 - 0.42%
- 3 Lafourche Ambulance District No. 1 - .61%
- 4 Recreation District No. 2 - 2.81%
- 5 Water District No. 1 - 3.02%
- 6 Health Unit - 3.04%
- 7 Recreation Commission - 5.05%
- 8 Recreation District No. 1 - 0.96%
- 9 Recreation District No. 8 - 0.61%
- 10 Drainage - 10.14%
- 11 Road Lighting - 4.24%
- 12 Public Buildings - 6.19%
- 13 Library - 6.24%
- 14 Criminal - 0.24%
- 15 Road District #1 - 5.46%
- 16 Drainage 1 of 12 - 0.20%
- 17 Drainage 2 of 12 - 0.11%
- 18 Drainage 3 of 12 - 0.14%
- 19 Juvenile Justice - 1.47%
- 20 (b) The amount distributed to the school board shall be allocated as follows:
- 21 Schools - 24.31%
- 22 Special Education - 2.94%
- 23 (9) In the parish of Calcasieu, the total parish allocation, excluding the tax collector's
- 24 commission and the retirement systems' deductions, shall form a special fund to be
- 25 distributed as follows:
- 26 Police Jury--48.5%
- 27 School Board--29.4%
- 28 Sheriff--11.9%
- 29 Police Jury--5.0% to be distributed to the district attorney
- 30 Lake Charles Harbor and Terminal District--2.8%

1 Assessor--2.3%

2 Vinton Harbor and Terminal District--0.1%.

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

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

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

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

13 Law Enforcement District - 30.77%

14 Police Jury - 30.25%

15 School Board - 28.72%

16 Assessment District - 10.26%

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

19 Acadia

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

21 5th Ward Gravity Drainage District--5 mills/April, 1980

22 Iota-Long Point Gravity Drainage--0.40 mills/October 27, 1979

23 Bayou Mallett Gravity Drainage--0.73 mills/April 5, 1980

24 6th Ward and Crowley Dist. Maint.--1.29 mills/Dec. 8, 1979

25 Basile School District #7 Maintenance--3.32 mills/May 19, 1979

26 Acadia-St. Landry Hospital District--7 mills/November 2, 1982

27 Bayou Plaquemine-Wikoff Drainage--5 mills/Jan. 21, 1984

28 Library--4.25 mills/Jan. 19, 1985

29 Road Maintenance--3 mills/Nov. 28, 1981

30 Health Unit Mt.--1.06 mills/Nov. 28, 1981

- 1 Fire District #4 Maintenance – 8 mills/January 16, 1999
- 2 Assessor's original millage
- 3 Fire District #6 Maintenance–8.01 mills/June 15, 2000
- 4 Allen
- 5 Law Enforcement District (Additional)--6.47 mills/April 11, 1992
- 6 Assessor--5.23 mills/1990
- 7 Road Dist. #1--4.86 mills/1992
- 8 Road Dist. #1--20.69 mills/1995
- 9 Road Dist. #1A--8 mills/1995
- 10 Road District No. 2 Maintenance--7 mills/October 6, 1990
- 11 Road District No. 2 Maintenance--10 mills/July 18, 1992
- 12 Road District No. 2 Bridge Maint.--5 mills/July 18, 1992
- 13 Road District No. 3 Maintenance--8.18 mills/March 10, 1992
- 14 Road District No. 3 Maintenance--10 mills/January 20, 1990
- 15 Road Dist. #3--30 mills/1995
- 16 Road Dist. #4--21.12 mills/1995
- 17 Road District No. 4 Maintenance--30 mills/March 10, 1992
- 18 Library -- 10.76 mills/October 2002
- 19 Courthouse and Jail--4 mills/November 6, 2012
- 20 Road District 5--5.30 mills/November 6, 2012
- 21 Ascension
- 22 Law Enforcement District (Additional)--5 mills/Nov. 4, 1980
- 23 Library Maintenance--4.2 mills/November 6, 1990
- 24 Library -- 2.6 mills/2000
- 25 East Asc. Gravity Drainage Dist.--5 mills/January 20, 1979
- 26 West Asc. Gravity Drainage Dist.--5 mills/November 4, 1980
- 27 West Ascension Gravity Drainage Dist.-- 4.67 mills/2000
- 28 Mental Health -- 2 mills/2000
- 29 Road Lighting District No. 1--5 mills/ January 16, 1993
- 30 Road Lighting District No. 2--5 mills/ January 16, 1993

- 1 Road Lighting District No. 3--5 mills/ January 16, 1993
- 2 Road Lighting District No. 4--5 mills/ January 16, 1993
- 3 Road Lighting District No. 5--5 mills/ January 16, 1993
- 4 Road Lighting District No. 6--5 mills/ January 16, 1993
- 5 Road Lighting District No. 7--5 mills/ September 27, 1986
- 6 Prairieville Fire District #3--11 mills/ July 16, 2005
- 7 Prairieville Fire District #3--10 mills/April 2, 2011
- 8 Assessor's original millage
- 9 Avoyelles
- 10 All millages listed on the tax roll, except the sheriff's original millage, shall share on
- 11 a pro rata basis
- 12 Beauregard
- 13 Law Enforcement District--5 mills/April 5, 1980
- 14 Assessor's original millage
- 15 Bienville
- 16 Solid Waste--6 mills/April 7, 1984
- 17 Assessor's 1997 millage
- 18 Caddo
- 19 Fire Protection District No. 1--5 mills/July 16, 1983
- 20 Juvenile Court--0.12 mills/January 16, 1982
- 21 Jail Facilities--4.00 mills/April 5, 1980
- 22 Courthouse Maintenance--3.00 mills/January 16, 1982
- 23 Law Enforcement District (Cont. Ser.)--4.00 mills/April 30, 1983
- 24 Library--4.90 mills/April, 1988
- 25 Library--5.26 mills/April 1996
- 26 Fire Dist. No. 2--10 mills/April 7, 1984
- 27 Fire Dist. No. 3--10 mills/Sept. 29, 1984
- 28 Fire Dist. No. 4--10 mills/Nov. 6, 1984
- 29 Fire Dist. No. 5--10 mills/Nov. 6, 1984
- 30 Fire Dist. No. 6--10 mills/Jan. 19, 1985

- 1 Fire Dist. No. 7--10 mills
- 2 Fire Dist. No. 8--4 mills/1999
- 3 Fire Dist. No. 9--10 mills, Nov. 18, 1989
- 4 Fire Dist. No. 1--10 mills/1989
- 5 School Board Operations--11 mills/May 4, 1985
- 6 Public Works--6 mills/November 4, 1986
- 7 Public Facilities--0.92 mills
- 8 Jail--2 mills
- 9 Assessor's original millage
- 10 Parish Health Unit--1 mill/1990
- 11 Caddo Detention Center--3 mills/1990
- 12 Law Enforcement District--3 mills/November 6, 1990
- 13 Law Enforcement District--3.0 mills/October 16, 1993
- 14 BioMedical--2 mills/1993
- 15 Criminal Justice System--1.82 mills/October 20, 2001
- 16 Caldwell
 - 17 Assessor's original millage
 - 18 Recreation Maintenance--November 1995
 - 19 Road Maintenance--May 1990
- 20 Cameron
 - 21 Law Enforcement District (Add.)--8 mills/April 7, 1990
 - 22 Assessor's original millage
- 23 Catahoula
 - 24 All millages listed on the tax roll, except the sheriff's original millage, shall share on
 - 25 a pro rata basis
- 26 Claiborne
 - 27 Assessment District
 - 28 School District #13--12 mills/November 2, 1982
 - 29 Law Enforcement District--6.25 mills/July 21, 1990
 - 30 School Board Maintenance--2 mills/April 5, 1986

- 1 School Board Operations--5 mills/April 5, 1986
- 2 Police Jury Building--2 mills/March 30, 1985
- 3 Road, Street & Bridge Maintenance--1993
- 4 Road Equipment--1993
- 5 Concordia
- 6 School Operation & Maintenance--23.25 mills/September, 1982
- 7 Library--All millages
- 8 Assessor's original millage
- 9 Law Enforcement District--12 mills/April 11, 1992
- 10 Highway, Drainage and Courthouse Maintenance--10 mills/October 16, 1993
- 11 East Baton Rouge
- 12 Fire Protection #6 (Hooper Rd.)--10 mills/November 6, 1984
- 13 Fire Protection #3 (Brownsfield)--10 mills/November 6, 1984
- 14 Fire Protection #4 (Central)--10 mills/October 8, 1985
- 15 Zachary Constitutional School -- 5 mills/November 15, 2003
- 16 Baker Constitutional School -- 5 mills/November 15, 2003
- 17 East Carroll
- 18 Garbage District No. 1--7 mills/November 4, 1980
- 19 Parish Library--6.5 mills/May 22, 1989
- 20 Parish Health Unit--3 mills
- 21 Rural Fire District Maintenance--2 mills
- 22 Courthouse Maintenance--2 mills
- 23 Road Maintenance and Construction--0.75 mills/March 26, 1983
- 24 Drainage Maintenance and Construct.--0.75 mills/March 26, 1983
- 25 East Carroll Hospital Service Dist.--5 mills/May 5, 1984
- 26 Assessor's original millage
- 27 East Feliciana
- 28 Assessment District, 1997
- 29 Evangeline
- 30 Consolidated School Dist. #2--9.47 mills/May 19, 1979
- 31 Basile New School Dist. #7--3.32 mills/May 19, 1979

- 1 Elderly Services--1 mill/Nov. 4, 1980
- 2 Ward 5 Fire Protection District--11.17 mills
- 3 Pine Prairie Fire Protection District--8.95 mills/Nov. 3, 1992
- 4 Acadia-Evangeline Fire Protection District--0.97 mills
- 5 Mamou Fire Protection District No. 1--8.0 mills/April, 1995
- 6 Fire District No. 2 -- 5 mills/1999
- 7 District Two Cemetery--1.07 mills
- 8 District Three Cemetery--1.07 mills
- 9 District Seven Cemetery--1.01 mills
- 10 Road District Two--10.00 mills (Additional)
- 11 Road District No. 5--10 mills/1997
- 12 Ward One Cemetery--1 mill/1997
- 13 Ward Four Cemetery--1 mill/1997
- 14 Ward Five Cemetery--1 mill/1997
- 15 Road District Three--.48 mills/1987 and 5.0 mills/1996
- 16 Road District Four--10.00 mills (Additional)
- 17 Mamou Gravity Drainage District No. 5--1.56 mills
- 18 Prairie Mamou Gravity Drainage District No. 8--3.42 mills
- 19 Durald Gravity Drainage District No. 4
- 20 Vidrine Gravity Drainage District No. 7
- 21 Assessor's original millage
- 22 Lone Pine Fire District--20 mills/November 21, 2012
- 23 Franklin
- 24 Law Enforcement District--10 mills/July 10, 1982
- 25 Assessor's original millage
- 26 Library--7 mills/1990
- 27 Health Unit--3.0 mills/November 6, 1990
- 28 Parish Equipment--8.0 mills/October 16, 1993
- 29 Drainage Maintenance--11 mills/October 16, 1993
- 30 Courthouse Maintenance--4 mills/October 16, 1993

- 1 Iberia
- 2 Recreation District No. 8--1.85 mills/November 13, 1993
- 3 Assessment District
- 4 Iberville
- 5 Law Enforcement District (Additional)--5 mills/December 8, 1979
- 6 Assessor's original millage
- 7 Jackson
- 8 Additional Support to Public Sch.--7.07 mills/July 28, 1979
- 9 Law Enforcement District--8 mills/May 16, 1981
- 10 Library--All millages
- 11 Assessment district
- 12 Jefferson
- 13 West Jefferson Levee District--All millages
- 14 Consolidated Waterworks District No. 1--3.54 mills/October 19, 2013
- 15 Consolidated Sewerage District No. 1--3.58 mills/October 19, 2013
- 16 Lafayette
- 17 Lafayette Parish Public Library--1.09 mills/May, 1979
- 18 School Board--10 mills/May 4, 1985
- 19 Lafayette Parish Sheriff--5.0 mills/May, 1980
- 20 Assessor's original millage
- 21 Bayou Vermilion District--All maintenance taxes prior to 1990
- 22 LaSalle
- 23 Law Enforcement District (Additional)--8.2 mills
- 24 Library--November 1995
- 25 Road District 2B--3.09 mills/April 16, 1988
- 26 Road District 2BN--1.03 mills/April 16, 1988
- 27 Ambulance Tax--0.65 mills
- 28 Road and Bridge--0.66 mills
- 29 Health Unit--0.23 mills
- 30 Fair Tax--0.09 mills

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

- 1 Morehouse
- 2 Bastrop Area Fire Pro. Dist. No. 2--2 mills/Nov. 7, 1978
- 3 Assessor's original millage
- 4 Library--1 mill/ Jan. 20, 1990
- 5 Natchitoches
- 6 Law Enforcement District (Additional)--10 mills/May 16, 1981
- 7 Fire District No. 6--7 mills
- 8 Parish Ambulance Tax
- 9 Fire District No. 7--10 mills
- 10 Goldonna Area Fire Protection Dist. No. 2
- 11 Library--3 mills/1988
- 12 Assessor's original millage
- 13 City of New Orleans
- 14 Board of Assessors' original millage
- 15 Ouachita
- 16 Law Enforcement District (Add.)--7.85 mills/Oct. 17, 1981
- 17 Ouachita Parish Road Lighting District No. 1 (Lakeshore Area)
- 18 Ouachita Parish Assessment District
- 19 Green Oaks Juvenile Detention Home -- 3.75 mills/1996
- 20 Library -- 7.75 mills/1995
- 21 Plaquemines
- 22 School Board Tax--6 (4 Maint./2 Sal.) mills/November 19, 1983
- 23 Law Enforcement District (Additional)--5 mills/May 4, 1985
- 24 Water--2.47 mills in 1992
- 25 Library--1.24 mills in 1992
- 26 Pollution Control--2.47 mills in 1992
- 27 Road Maintenance--1.86 mills in 1992
- 28 Public Health--1.24 mills in 1992
- 29 Waste Disposal--3.69 mills in 1992
- 30 Incineration--1.24 mills in 1992
- 31 Hospital--2.54 mills in 1992

- 1 Law Enforcement Jail Fac. Prop. I--6 mills/October 3, 1992
- 2 Assessor's original millage
- 3 Pointe Coupee
- 4 Law Enforcement District (Additional)--10 mills/April 4, 1981
- 5 School Board--5.83 mills/April 4, 1981
- 6 Library--1.22 mills/April 4, 1981
- 7 Fire Protection Dist. #1--All maint. millages prior to 1991
- 8 Fire Protection District #2--3 mills/October 17, 1981
- 9 Fire Protection District #3--3 mills/October 17, 1981
- 10 Fire Protection District #4--3 mills/October 17, 1981
- 11 Fire Protection District #5--5 mills/October 17, 1981
- 12 Sewerage Dist. No. 1 Mt.--5 mills/July 9, 1977 (levied 1980)
- 13 Assessor's original millage
- 14 Rapides
- 15 Rapides Parish School Board--20 mills/April 1, 1978
- 16 Rapides Parish School Board--15.20 mills/May 13, 1978
- 17 Gravity Drainage District #1 Main.--1 mill/October 17, 1981
- 18 Road District 1A (Ward 4)
- 19 Road District 2C
- 20 Road District 3A
- 21 Road District 5A
- 22 Road District 6A (Ward 6)
- 23 Road District 7A (Ward 7)
- 24 Road District 36 (Ward 8)
- 25 Road District 9B (Ward 9)
- 26 Road District 10A (Ward 10)
- 27 Road District 2B (Ward 11)
- 28 Fire District #8 (Maint.)--20 mills/April 30, 1983
- 29 School District No. 11 (Ward 10)--2 mills/May 7, 1980
- 30 School District No. 50 (Ward 11)--2 mills/September 11, 1982

- 1 School Dist. No. 51 (Ward 5)--All maint. millages prior to 1990
- 2 Consolidated School Dist. No. 62--4.02 mills/April 4, 1987
- 3 Consolidated School Dist. No. 62--4.00 mills/April 16, 1988
- 4 Fire District No. 5--20 mills/Nov. 4, 1986
- 5 Fire District No. 3--12 mills/Oct. 19, 1985
- 6 Fire District No. 7--6 mills/May 3, 1986
- 7 Fire District No. 9
- 8 Fire District No. 10--20 mills/Nov. 4, 1986
- 9 Fire District No. 11
- 10 Fire District No. 12
- 11 Assessor's original millage
- 12 Plainview Fire District No. 10--10 mills/1990
- 13 Fire District #4
- 14 Fire District #7
- 15 Senior Citizens
- 16 Buckeye Recreational District
- 17 Flatwoods Fire District
- 18 Law Enforcement District (Additional)--Nov. 6, 1984
- 19 Fire District No. 6--20 mills
- 20 Library--6.0 mills/January 15, 1994
- 21 Library--1.00 mill/September 30, 2006
- 22 Recreational District Ward 9--6.14 mills/November 17, 2001
- 23 Red River
- 24 Law Enforcement District (Additional)--5 mills/April 5, 1980
- 25 St. Bernard
- 26 St. Bernard Port, Harbor and Terminal District--All millages
- 27 Library--All millages
- 28 St. Charles
- 29 Law Enforcement District (Add.)--7.75 mills/Nov. 4, 1980
- 30 Library--3 mills/September 27, 1986

- 1 Law Enforcement District --3.75 mills/July 16, 2005
- 2 Assessor's original millage
- 3 St. Helena
- 4 Parishwide Road District Maintenance
- 5 Road District #1 Maintenance
- 6 Sub-Road District #2 of Road District #2 Maintenance
- 7 Road District #3 Maintenance
- 8 Road District #4 Maintenance
- 9 Road District #5 Maintenance
- 10 Road District #6 Maintenance
- 11 Parish Library
- 12 Fire Protection District #5 Maintenance
- 13 Law Enforcement District--10 mills/May 3, 1986
- 14 Assessor's original millage
- 15 Sub-Road District #1 of Road District #2
- 16 Fire Protection District #2
- 17 Fire Protection District #3
- 18 Florida Parishes Juvenile Detention Center--3 mills/1995
- 19 St. James
- 20 St. James Hospital Board--4.31 mills/May 18, 1979
- 21 Gramercy Recreation District--5 mills/May 18, 1979
- 22 Law Enforcement District--6.00 mills/July 16, 1988
- 23 Assessment District, 1985
- 24 St. John
- 25 Law Enforcement District (Additional)--15.18 mills/May 17, 1980
- 26 Assessor's original millage
- 27 St. Landry
- 28 Gravity Drainage District No. 1 of Ward 2
- 29 Fire District #3
- 30 Fire District #2
- 31 Fire District No. 5
- 32 St. Landry Parish School Board--12 mills/May 3, 1986
- 33 Jail Maintenance Tax--1 mill/April 30, 2011
- 34 Fire District No. 6

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

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

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

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

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

1 operation of an outreach program at the St. Rose Community Center. Of the funds allocated
2 within the parish of Acadia, \$180,000 shall be distributed to the law enforcement district.

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

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

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

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

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

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

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

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

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

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

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

29 (7) In the parish of St. Landry, thirty thousand dollars to the parish school board for
30 the operation of two food processing plants and the remainder as follows: twenty-five

1 percent to the sheriff for the operation and maintenance of his office; twenty-five percent to
2 the parish school board for use by the school board; twenty-five percent to the municipalities
3 of the parish, out of which five hundred dollars shall first be given to each municipality and
4 the balance shall be distributed to the municipalities on the basis of the formula applying to
5 the distribution of the tobacco tax; and twenty-five percent to the parish governing authority.

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

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

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

28 (11) In the parishes of Allen, Avoyelles, Bossier, Claiborne, DeSoto, East Carroll,
29 Evangeline, Iberia, Lafayette, Lincoln, Madison, Rapides, Richland, St. Martin, St. Mary,
30 Union, Webster, and West Carroll, thirty-three and one-third percent thereof to the parish

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

1 of ten percent of the excess to be received by the cities of Minden and Springhill and upon
2 passage of resolutions authorizing same by respective governing authorities may retain
3 amounts fixed in the resolution not to exceed ten percent of excess received by the police
4 jury of Webster Parish and each of the other incorporated municipalities in Webster Parish.

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

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

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

22 However, in the parish of Pointe Coupee, the sheriff shall retain the sum of ten
23 thousand dollars of such excess amount, in addition to the commission provided in Section
24 6 of this Act, to be used for the operation and maintenance of his department, and the
25 balance of the excess shall be distributed as provided above in this Paragraph.

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

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

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

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

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

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

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

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

4 (21) In the parishes of Caldwell and LaSalle, one-third thereof to the parish
5 governing authority, one-third thereof to the parish school board, and one-third thereof to
6 the incorporated municipalities in the parish, to be distributed to such incorporated
7 municipalities pro rata on a population basis. Prior to the distribution of any excess funds
8 in LaSalle Parish, one thousand dollars shall be disbursed to the Hardtner Medical Center,
9 a publicly owned hospital, to be donated to the Medical Scholarship Fund, and five thousand
10 dollars shall be disbursed to the LaSalle Association for the Developmentally Delayed,
11 however, none of these monies are to be used for salaries and provided that this amount is
12 spent to directly assist the students, and the balance of the excess shall be distributed as
13 provided above in this Paragraph.

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

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

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

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

27 E. In the parishes of Allen and Cameron, such excess amounts shall not be expended
28 until the parish or expending authority or agency has received the approval of a majority of
29 the legislative delegation representing the parish, the senators and representatives each

1 having an equal vote, provided that if there is a tie vote, the parish or expending authority
 2 or agency shall have one vote in order to break the tie vote.

3 F. In order to provide flexibility in the use of excess funds, no excess funds shall be
 4 distributed to any recipient by the tax collector of the parish of Evangeline as provided in
 5 Section 10 of this Act until approval of such distribution of excess funds to each recipient
 6 thereof has been granted by the member or members of the House of Representatives and
 7 the Senate who represent the parish in the legislature. Such approval shall be requested by
 8 the chief executive officer of the recipient body who shall submit to the respective members
 9 of the legislature a written request for such excess funds, such written request to contain the
 10 amount of excess funds requested and the purpose for which they will be expended. Upon
 11 receipt, but only upon receipt, by the tax collector of the written approval of such a request
 12 from each of the members of the legislature who represent the parish, the tax collector of the
 13 parish shall make the distribution requested provided that such distribution is in compliance
 14 with the provisions of this Act and particularly other provisions of Section 10 hereof.

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

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

22		Total Due	Sheriff's	Retirement
23	<u>PARISH</u>	<u>FY 2017-2018</u>	<u>Fund</u>	<u>Contribution</u>
24	ACADIA	\$ 1,215,442	\$ 144,943	\$ 20,869
25	ALLEN	506,730	71,840	9,468
26	ASCENSION	2,377,168	124,723	19,634
27	ASSUMPTION	441,811	84,671	7,953
28	AVOUELLES	811,324	122,778	16,165
29	BEAUREGARD	727,250	81,852	11,621
30	BIENVILLE	283,655	57,938	8,073
31	BOSSIER	2,408,662	165,746	45,466

1	CADDO	4,671,826	533,692	206,800
2	CALCASIEU	3,826,756	458,742	120,612
3	CALDWELL	216,299	45,981	6,358
4	CAMERON	144,553	48,411	7,973
5	CATAHOULA	205,473	45,495	6,040
6	CLAIBORNE	318,025	52,786	6,498
7	CONCORDIA	406,155	70,965	9,687
8	DESOTO	556,891	53,175	6,956
9	EAST BATON ROUGE	8,469,330	691,953	238,732
10	EAST CARROLL	133,599	43,065	6,598
11	EAST FELICIANA	393,936	47,537	4,744
12	EVANGELINE	667,496	70,965	10,465
13	FRANKLIN	416,213	71,062	15,089
14	GRANT	445,062	59,688	7,116
15	IBERIA	1,458,050	215,907	36,815
16	IBERVILLE	640,764	135,222	16,145
17	JACKSON	312,873	63,479	9,867
18	JEFFERSON	8,286,548	1,294,082	276,185
19	JEFFERSON DAVIS	616,155	67,368	15,268
20	LAFAYETTE	4,564,631	299,509	56,668
21	LAFOURCHE	1,950,642	187,424	39,028
22	LASALLE	298,079	53,272	6,956
23	LINCOLN	887,340	70,673	18,378
24	LIVINGSTON	2,735,865	163,219	26,351
25	MADISON	215,899	43,065	7,993
26	MOREHOUSE	519,243	97,309	18,079
27	NATCHITOCHE	751,955	104,211	15,448
28	ORLEANS	7,098,740	0	0
29	OUACHITA	2,952,264	265,971	63,784
30	PLAQUEMINES	445,464	139,596	24,736

1	POINTE COUPEE	450,089	62,313	8,412
2	RAPIDES	2,612,724	315,938	74,767
3	RED RIVER	168,776	40,926	2,930
4	RICHLAND	409,297	63,674	13,614
5	SABINE	479,228	66,590	10,305
6	ST. BERNARD	857,876	337,033	59,897
7	ST. CHARLES	1,028,999	103,044	19,115
8	ST. HELENA	220,637	43,356	5,800
9	ST. JAMES	426,986	90,213	15,129
10	ST. JOHN	864,701	115,099	14,032
11	ST. LANDRY	1,619,866	266,360	40,124
12	ST. MARTIN	1,067,185	108,974	12,478
13	ST. MARY	1,066,790	184,216	36,397
14	ST. TAMMANY	4,997,210	267,526	47,758
15	TANGIPAHOA	2,484,818	269,568	37,134
16	TENSAS	90,401	33,344	5,302
17	TERREBONNE	2,176,139	217,074	43,353
18	UNION	450,126	57,355	8,152
19	VERMILION	1,174,421	118,598	20,012
20	VERNON	978,666	158,164	22,165
21	WASHINGTON	914,435	131,139	18,378
22	WEBSTER	796,620	103,822	22,544
23	WEST BATON ROUGE	495,019	72,617	10,285
24	WEST CARROLL	225,039	45,106	9,289
25	WEST FELICIANA	280,365	39,274	3,747
26	WINN	<u>285,639</u>	<u>61,535</u>	<u>7,515</u>
27	TOTAL	<u>\$ 90,000,000</u>	<u>\$ 9,721,173</u>	<u>\$ 1,993,252</u>

28 Section 13. The state treasurer shall distribute one-third of the total amount herein
29 allocated to the parishes from the revenue sharing fund to the parish tax collector, or in
30 Orleans Parish to the city of New Orleans, not later than the first day of December in each

1 year, one-third thereof not later than the fifteenth day of March in each year and one-third
2 thereof not later than the fifteenth day of May in each year, and each one-third of the total
3 allocation shall be distributed in accordance with the provisions of Sections 6, 7, 9, and 10
4 of this Act; however, the legislative auditor may authorize the granting of additional sums
5 due any recipient in advance upon a showing that the advance receipt of such funds is
6 reasonably necessary. If the state treasurer does not distribute said fund on or before the
7 dates specified in this Act, any interest or other income derived by the state from the parish
8 allocations, earned prior to the distribution to the parishes, shall be paid over a pro rata basis
9 together with the principal amounts due the parishes under the provisions of this Act. Any
10 interest or other income derived by the parish tax collector or the city of New Orleans from
11 the investment or other use of such total parish allocations received from the state treasurer,
12 earned prior to the distributions within the parish as required by the foregoing provisions of
13 this Act, shall be paid over a pro rata basis together with the principal amounts due the local
14 recipients under the provisions of this Act upon distribution thereto, and the parish tax
15 collectors or the city of New Orleans may retain only investment income earned on that
16 portion of the total parish allocation to which they are otherwise entitled under the provisions
17 of this Act. In light of the fact that all assessment roll figures will not be available in time
18 to base the December distribution by the treasurer on current figures, the distribution of
19 funds on the first day of December pursuant to this Act shall be based on the distribution
20 figures for Fiscal Year 2015-2016. The remaining two distributions on the fifteenth day of
21 March and the fifteenth day of May shall be based on current figures for Fiscal Year 2016-
22 2017, and such distributions shall be adjusted to compensate for the differences resulting in
23 the use of the Fiscal Year 2015-2016 figures for the December distribution.

24 Section 14. On or before such date as shall be established by the state treasurer, each
25 tax collector, the city of New Orleans, and the city treasurer of the city of Monroe annually
26 shall file with the state treasurer, on such forms as the state treasurer may require, all
27 information necessary to the computation of the funds to be distributed within the parishes,
28 including, but not limited to, a listing of all such local entities seeking eligibility for funds
29 as a tax recipient body under the qualifications set out in Section 1(a), all new millages of
30 such tax recipient bodies as are listed in Section 9(B), and all remaining authorities on the

1 tax rolls which are otherwise ineligible to participate in the distribution of revenue sharing
2 funds as tax recipient bodies. The listing shall include such verification for eligibility as
3 may be required by the state treasurer and, notwithstanding the provisions of Section 12
4 hereof, no revenue sharing funds shall be distributed prior to receipt and acceptance by the
5 state treasurer of such information and verification. The same authorities shall in the same
6 manner submit to the state treasurer a statement of the amount of revenue sharing funds
7 distributed to each recipient of such funds, including the amount deducted for sheriffs'
8 commissions and for retirement system contributions and shall state clearly on such forms
9 the amount of the distribution to each such recipient which is derived from excess funds and
10 the amount of such distribution which represents reimbursement for tax losses by reasons
11 of the homestead exemption. Such statement shall also include the amount of any revenue
12 sharing funds which remain to be distributed and the recipients to which such remaining
13 funds will be distributed.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 624 Reengrossed

2017 Regular Session

Henry

Abstract: Provides for the allocation and distribution of the Revenue Sharing Fund for FY 2017-2018.

Paragraphs (1) through (8) of this digest contain no changes from FY 2016-2017 and only restate the general provisions of last year's distribution; all changes for FY 2017-2018 are contained in Paragraph (9) of this digest.

- (1) Provides for the annual allocation and distribution of the state revenue sharing fund in the amount of \$90,000,000 for FY 2017-2018. The parish allocation is determined by the parish's percentage of the total state population (80% of the revenue sharing fund) and the parish's percentage of the total number of homesteads in the state (20% of the revenue sharing fund).
- (2) Requires the state treasurer to remit the total parish allocation in three allotments no later than Dec. 1, March 15, and May 15, and further requires the sheriff to distribute such funds to the tax recipient bodies within 15 days after receipt. Authorizes the sheriff to distribute the first payment based on the previous year pending receipt of the current tax rolls and requires adjustments on the final two payments.
- (3) The constitution mandates payment, on a first priority basis from the parish allocation, of the sheriff's commission, retirement systems' deductions, and reimbursement to eligible tax recipient bodies for ad valorem taxes lost as a result of the homestead exemption; any monies remaining in the parish allocation after such payments are made are referred to as "excess funds" and are distributed on the basis of a local formula contained in the Act.

- (4) Provides that in any parish which had excess funds in 1977, except East Carroll, the amount available for the reimbursement of homestead exemption losses shall be limited to the amount used for that purpose in 1977, adjusted by the percentage by which the number of homesteads in the parish increased from 1977 to 2016. Prohibits participation of new millages levied after Jan. 1, 1978, unless authorized to participate on the same pro rata basis by the local legislative delegation.
- (5) Prohibits general obligation bond millages from participating in revenue sharing and restates the constitutional mandate that the issuing authority levy sufficient millage on all taxable property to pay annual debt requirements. Excepts Sabine Parish with operation and maintenance millages having first priority over bond millages, excepts Natchitoches Parish with maintenance and bond millages sharing pro rata, excepts the BREC Capital Improvement Tax in East Baton Rouge Parish, and excepts all bonds in Bossier Parish.
- (6) Requires that all local distribution authorities file with the state treasurer all information necessary for the computation and verification of amounts due the eligible taxing bodies, and provides that no funds shall be distributed prior to receipt of such information. Directs the state treasurer and sheriff to pay to a recipient any earnings received from the investments of the parish allocation.
- (7) Retains all prior authorized participations from Act No. 603 of the 2016 R.S. (Revenue Sharing Bill).
- (8) The population shall be determined by the LSU AgCenter, Department of Agricultural Economics and Agribusiness, under the most recent federal-state cooperative program for local population estimates.
- (9) The listing below contains every parish with any change and includes all new tax recipient bodies and millages authorized to share in their respective parishes:

St. Landry Parish

Adds Fire District #1

Tangipahoa Parish

Adds 10 mills authorized for Hammond Recreation District No. 1

Summary of Amendments Adopted by HouseThe House Floor Amendments to the engrossed bill:

1. Added Fire District #1 to tax recipient bodies and millages authorized to share in the St. Landry Parish distribution.
2. Added 10 mills for Hammond Recreation District No. 1 to tax recipient bodies and millages authorized to share in the Tangipahoa Parish distribution.