

2015 Regular Session

HOUSE BILL NO. 623

BY REPRESENTATIVE REYNOLDS

DISTRICTS/SPECIAL: Creates a special taxing district in Webster Parish to fund the coroner's office

1 AN ACT

2 To enact Part V of Chapter 36 of Title 13 of the Louisiana Revised Statutes of 1950, to be  
3 comprised of R.S. 13:5761 through 5764, relative to the Webster Parish coroner's  
4 office; to provide for the creation of a taxing district to fund the Webster Parish  
5 coroner's office; to provide for the boundaries of the district; to authorize the levy  
6 and collection of ad valorem taxes, subject to voter approval; to provide for the use  
7 of such proceeds; to provide for the powers and duties of the coroner's office; and to  
8 provide for related matters.

9 Notice of intention to introduce this Act has been published  
10 as provided by Article III, Section 13 of the Constitution of  
11 Louisiana.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. Part V of Chapter 36 of Title 13 of the Louisiana Revised Statutes of  
14 1950, comprised of R.S. 13:5761 through 5764, is hereby enacted to read as follows:

15 PART V. WEBSTER PARISH

16 §5761. Assessment district; creation; boundaries; and governance

17 A.(1) There is hereby created within the parish of Webster, as more  
18 specifically provided in Subsection B of this Section, a body politic and corporate  
19 which shall be known as the "Coroner's Office Funding District", hereinafter in this  
20 Section referred to as the "district". The district shall be a political subdivision of

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 the state as defined in the Constitution of Louisiana and created for the purpose of  
2 funding the office of coroner for Webster Parish.

3 (2) The boundaries of the district shall be coterminous with the boundaries  
4 of the parish, and the duly elected coroner of the parish or a person acting in that  
5 capacity, shall be the governing authority of the district.

6 §5762. Authority to tax

7 A. The district, through its governing authority, may levy and collect an ad  
8 valorem tax not to exceed eight mills on the dollar of assessed valuation on all  
9 taxable property situated within the boundaries of the district. The district may levy  
10 the tax only if the amount, term, and purpose of such tax, as set out in a proposition  
11 submitted to a vote in accordance with the Louisiana Election Code, has been  
12 approved by a majority of the qualified electors of the district voting on the  
13 proposition at an election held for that purpose.

14 B. The taxes shall be collected at the same time and in the same manner as  
15 all other ad valorem taxes on property subject to taxation by the parish of Webster.

16 C. The revenue generated by the tax levied pursuant to this Section is not  
17 subject to deductions for retirement systems.

18 §5763. Tax proceeds; compensation of coroner and employees

19 The proceeds of the tax shall be used solely and exclusively for the purposes  
20 and benefit of the district and in accordance with the provisions of this Section.

21 (1) An annual salary shall be paid to the coroner in lieu of all fees for his  
22 services as Webster Parish coroner or ex officio parish physician or health officer.  
23 The coroner's salary shall be payable on his own warrant.

24 (2) All salaries or fees of deputy or assistant coroners, secretaries,  
25 stenographers, clerks, technicians, investigators, official photographers, or other  
26 assistants shall be paid from the proceeds of the tax.

27 (3) All necessary expenses incidental to and associated with the operation  
28 and functions of the coroner's office including maintenance, utilities, equipment,

1 supplies, goods, and services shall be paid in accordance with the budget of the  
2 office of the coroner.

3 (4) The parish governing authority or any local municipality shall not be  
4 obligated to pay any fee or cost associated with the operation and administration of  
5 the coroner's office.

6 §5764. Powers and duties

7 A. Notwithstanding any provision of law to the contrary, the coroner or his  
8 designee, may purchase or rent immovable property as necessary for the performance  
9 of the coroner's official duties. The ownership of such property shall be vested in the  
10 name of the office of the coroner for the parish of Webster, provided that all  
11 purchases and rentals are funded through the budget for the office of the coroner.

12 B. The coroner shall establish and set the salaries and benefits for the deputy  
13 coroners, secretaries, stenographers, clerks, technicians, investigators, official  
14 photographers, or any other office assistants.

15 C. Except as provided for in Subsection E of this Section, the coroner shall  
16 be responsible for contracting and funding all services and obligations including but  
17 not limited to autopsies, morgue operations, investigations, court appearances and  
18 testimonies, interdictions and commitments of mental or incompetent cases, and  
19 attending or assisting physicians in interdiction or commitment cases.

20 D. The coroner shall receive a reasonable fee or compensation for any  
21 physical or mental examination or investigation that is requested by the district  
22 attorney, or any judge, sheriff, or chief of police of Webster Parish, or by any  
23 responsible citizen or resident when acting in good faith in an emergency and in the  
24 furtherance of the public good and safety.

25 E. The parish governing authority shall pay a reasonable fee or remuneration  
26 for mental or physical examinations, investigations, commitments, interdictions,  
27 court attendance, or testimony associated with any parish inmate.

1                    F. Nothing contained in this Section shall be interpreted as diminishing any  
 2                    of the authority of the coroner as delegated to him in the constitution and laws of this  
 3                    state.

#### 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 623 Engrossed

2015 Regular Session

Reynolds

**Abstract:** Provides for the creation of a special taxing district in Webster Parish to solely support the Webster Parish Coroner's Office.

Proposed law creates the "Coroner's Office Funding District" as a political subdivision of the state in Webster Parish with boundaries coterminous with the boundaries of the parish and governed by the coroner of the parish.

Proposed law authorizes the governing authority of the district, subject to voter approval, to levy and collect ad valorem taxes not to exceed eight mills. Requires that the taxes be collected at the same time and in the same manner as all other ad valorem taxes on property subject to taxation by the parish. Provides that the revenue generated by the tax is not subject to deductions for retirement systems.

Proposed law requires that the proceeds of such taxes be used for the benefit of the district, including the salaries of the coroner, his assistants, secretaries, stenographers, clerks, technicians, investigators, official photographers, and all necessary expenses related to the operation and functions of the office.

Proposed law prohibits the parish governing authority or other local municipality from being obligated to pay any fee or cost associated with the operation of the office.

Proposed law provides relative to the powers and duties of the coroner as follows:

- (1) Authorizes the purchase or rental of immovable property and provides relative to ownership of such property.
- (2) Requires the coroner to establish the salary and benefits for all employees associated with the coroner's office.
- (3) Requires the coroner to be responsible for all contracting and funding of all services and obligations relative to the coroner's duties.
- (4) Requires the coroner to receive a reasonable fee or compensation for certain services requested by the district attorney, any judge, sheriff, the chief of police, or any responsible citizen or resident when acting in good faith in an emergency and in furtherance of the public good or safety.
- (5) Requires the parish governing authority to pay a reasonable fee or remuneration for certain services associated with the duties of any parish inmate.

(Adds R.S. 13:5761-5764)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Add requirement that the district's governing authority receive voter approval prior to the levy of ad valorem taxes.
2. Add provisions to clarify that the district's taxes will be collected at the same time and in the same manner as other ad valorem taxes in Webster Parish. Additionally, clarify that the revenue generated by the tax will not be subject to deductions for retirement systems.
3. Change services for which a fee or remuneration is required from those associated with the coroner's office to those associated with any parish inmate.