AN ACT

To provide with respect to the Revenue Sharing Fund and the allocation and distribution thereof for Fiscal Year 2022-2023 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 Waterway District. In the parish of Lafourche, "tax recipient bodies" shall not include the Atchafalaya Basin Levee District, the Lafourche Basin 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
HB NO. 633

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

Page 4 of 44
"Tax recipient bodies" shall also mean the following special taxing districts and other bodies which were not eligible for reimbursement as provided in Section 1(a)(1) and which had never shared, except in the parishes of Bossier, East Baton Rouge, Ouachita and Terrebonne, as a tax recipient body in the proceeds of state revenue sharing. The exclusive listing of all such special taxing districts and other bodies is as follows:

- Road Lighting District #2
- Bossier
- Cypress Back Bayou Recreation Tax--Bonds/Maintenance
- East Baton Rouge
- Village St. George Fire District
- Ouachita
- Cooley Hospital Tax
- Sterlilton Sewerage District
- Fire District No. 1--Maintenance
- North Monroe Sewerage District No. 1--Maintenance
- Road Light District #5
- Road Light District #1
- Road Light District #3
- Road Light District #4
- East Ouachita Recreational District
Terrebonne

Road Lighting District No. 4
Road Lighting District No. 5--Maintenance
Road Lighting District No. 6
Road Lighting District No. 8--Maintenance
Road Lighting District No. 9--Maintenance
Road Lighting District No. 10--Maintenance
Fire Protection District No. 4-A--Maintenance
Fire Protection District No. 5--Maintenance
Fire Protection District No. 8--Maintenance
Fire Protection District No. 10--Maintenance
Sanitation District No. 1--Maintenance
Recreation District No. 1--Maintenance
Recreation District No. 4--Maintenance
Road Lighting District No. 1--Maintenance
Road Lighting District No. 2--Maintenance
Road Lighting District No. 3A
Fire Protection District No. 123--Maintenance
Fire Protection District No. 9--Maintenance
Road Lighting District No. 7--Maintenance

St. Tammany

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

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

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

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

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

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

Section 2. The revenue sharing fund for the Fiscal Year 2022-2023 shall consist of the sum of Ninety Million and No/100 ($90,000,000.00) Dollars.

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

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

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

Section 6. Eleven and nine-tenths percent of all revenue sharing funds distributed
by the provisions of this Act, excluding such funds as are distributed directly to the city of
New Orleans and the amount listed on the prior year Ouachita Parish tax rolls which were
due the Monroe City School Board ($1,184,778), shall form a special fund ($9,738,267) to
be distributed as commissions to the tax collectors of the respective parishes, the city of New
Orleans excepted. Each such tax collector shall receive a percentage of such fund, based on
commissions received by him pursuant to Act 153 of the 1973 Regular Session, as provided
in Section 8 of this Act.

Section 7.A. Two and forty-four hundredths percent of all revenue sharing funds
distributed by the provisions of this Act, excluding such funds as are distributed directly to
the city of New Orleans and the amount listed on the prior year Ouachita tax rolls which
were due the Monroe City School Board ($1,184,778), shall form a special fund
($1,996,754) to be distributed to the various retirement systems which were eligible for
payment pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this
Act for distribution to such retirement systems, and shall make due payment thereof to each
retirement system in the same proportion that the statutory deduction provided by law for
the system bears to the total statutory deductions provided by law for all such retirement
For the purpose of distributing these retirement contributions, the state treasurer may use the statutory deductions determined by the Public Retirement Systems Actuarial Committee as per R.S. 11:103 for the previous calendar year.

B. The city of New Orleans shall make the deductions legally established for retirement systems which were eligible for payment pursuant to Act 153 of the 1973 Regular Session and shall make due payment in accordance with the statutory deductions provided by law for all such retirement systems. Notwithstanding the above provisions the city of New Orleans shall remit the following amounts for the indicated retirement systems for Fiscal Year 2022-2023: Assessors' Retirement Fund, $168,474; Clerks of Court Retirement and Relief Fund, $137,015; District Attorneys' Retirement System, $67,281; Registrars of Voters Employees' Retirement System, $64,443; Sheriffs' Pension and Relief Fund, $55,762.

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

<table>
<thead>
<tr>
<th>PARISH</th>
<th>SHERIFF</th>
<th>RETIREMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acadia</td>
<td>1.491%</td>
<td>1.047%</td>
</tr>
<tr>
<td>Allen</td>
<td>.739%</td>
<td>.475%</td>
</tr>
<tr>
<td>Ascension</td>
<td>1.283%</td>
<td>.985%</td>
</tr>
<tr>
<td>Assumption</td>
<td>.871%</td>
<td>.399%</td>
</tr>
<tr>
<td>Avoyelles</td>
<td>1.263%</td>
<td>.811%</td>
</tr>
<tr>
<td>Beauregard</td>
<td>.842%</td>
<td>.583%</td>
</tr>
<tr>
<td>Bienville</td>
<td>.596%</td>
<td>.405%</td>
</tr>
<tr>
<td>Bossier</td>
<td>1.705%</td>
<td>2.281%</td>
</tr>
<tr>
<td>Caddo</td>
<td>5.490%</td>
<td>10.375%</td>
</tr>
<tr>
<td>Calcasieu</td>
<td>4.719%</td>
<td>6.051%</td>
</tr>
<tr>
<td>Caldwell</td>
<td>.473%</td>
<td>.319%</td>
</tr>
<tr>
<td>Cameron</td>
<td>.498%</td>
<td>.400%</td>
</tr>
<tr>
<td>Catahoula</td>
<td>.468%</td>
<td>.303%</td>
</tr>
<tr>
<td>Claiborne</td>
<td>.543%</td>
<td>.326%</td>
</tr>
<tr>
<td>Concordia</td>
<td>.730%</td>
<td>.486%</td>
</tr>
<tr>
<td>DeSoto</td>
<td>.547%</td>
<td>.349%</td>
</tr>
<tr>
<td>East Baton Rouge</td>
<td>7.118%</td>
<td>11.977%</td>
</tr>
<tr>
<td></td>
<td>Parish</td>
<td>LD 2016</td>
</tr>
<tr>
<td>---</td>
<td>---------------</td>
<td>---------</td>
</tr>
<tr>
<td>1</td>
<td>East Carroll</td>
<td>.443%</td>
</tr>
<tr>
<td>2</td>
<td>East Feliciana</td>
<td>.489%</td>
</tr>
<tr>
<td>3</td>
<td>Evangeline</td>
<td>.730%</td>
</tr>
<tr>
<td>4</td>
<td>Franklin</td>
<td>.731%</td>
</tr>
<tr>
<td>5</td>
<td>Grant</td>
<td>.614%</td>
</tr>
<tr>
<td>6</td>
<td>Iberia</td>
<td>2.221%</td>
</tr>
<tr>
<td>7</td>
<td>Iberville</td>
<td>1.391%</td>
</tr>
<tr>
<td>8</td>
<td>Jackson</td>
<td>.653%</td>
</tr>
<tr>
<td>9</td>
<td>Jefferson</td>
<td>13.312%</td>
</tr>
<tr>
<td>10</td>
<td>Jefferson Davis</td>
<td>.693%</td>
</tr>
<tr>
<td>11</td>
<td>Lafayette</td>
<td>3.081%</td>
</tr>
<tr>
<td>12</td>
<td>Lafourche</td>
<td>1.928%</td>
</tr>
<tr>
<td>13</td>
<td>LaSalle</td>
<td>.548%</td>
</tr>
<tr>
<td>14</td>
<td>Lincoln</td>
<td>.727%</td>
</tr>
<tr>
<td>15</td>
<td>Livingston</td>
<td>1.679%</td>
</tr>
<tr>
<td>16</td>
<td>Madison</td>
<td>.443%</td>
</tr>
<tr>
<td>17</td>
<td>Morehouse</td>
<td>1.001%</td>
</tr>
<tr>
<td>18</td>
<td>Natchitoches</td>
<td>1.072%</td>
</tr>
<tr>
<td>19</td>
<td>Ouachita</td>
<td>2.736%</td>
</tr>
<tr>
<td>20</td>
<td>Plaquemines</td>
<td>1.436%</td>
</tr>
<tr>
<td>21</td>
<td>Pointe Coupee</td>
<td>.641%</td>
</tr>
<tr>
<td>22</td>
<td>Rapides</td>
<td>3.250%</td>
</tr>
<tr>
<td>23</td>
<td>Red River</td>
<td>.421%</td>
</tr>
<tr>
<td>24</td>
<td>Richland</td>
<td>.655%</td>
</tr>
<tr>
<td>25</td>
<td>Sabine</td>
<td>.685%</td>
</tr>
<tr>
<td>26</td>
<td>St. Bernard</td>
<td>3.467%</td>
</tr>
<tr>
<td>27</td>
<td>St. Charles</td>
<td>1.060%</td>
</tr>
<tr>
<td>28</td>
<td>St. Helena</td>
<td>.446%</td>
</tr>
<tr>
<td>29</td>
<td>St. James</td>
<td>.928%</td>
</tr>
<tr>
<td>30</td>
<td>St. John the Baptist</td>
<td>1.184%</td>
</tr>
<tr>
<td>31</td>
<td>St. Landry</td>
<td>2.740%</td>
</tr>
</tbody>
</table>
ENROLLED

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

A. Subject to the provisions of Subsection B of this Section and except as provided by Section 5, the tax collector of each parish and the city of New Orleans shall allocate and distribute, within fifteen days after receipt thereof, to the tax recipient bodies within his jurisdiction an amount available after commissions and deductions which is necessary to offset losses attributable to homestead exemptions. In any parish which had excess funds in 1977, 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 or decreased from 1977 to 2021, together with any additional taxing bodies or millages authorized to participate on the same pro rata basis under the provisions of Section 1(a)(3), Section 1(a)(4), and Section 9(B) of this Act. This restriction shall not apply to the parish of East Carroll and to parishes in which there were no excess funds in 1977. However, in the city of New Orleans the amount available for the reimbursement of homestead exemption losses shall be limited to the amount used for that purpose in 1977, except that the amount distributed to the Orleans Levee District or its successor shall be limited solely to the amount used for the reimbursement of homestead

<table>
<thead>
<tr>
<th>Parish</th>
<th>1977</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>St. Martin</td>
<td>1.121</td>
<td>.626</td>
</tr>
<tr>
<td>St. Mary</td>
<td>1.895</td>
<td>1.826</td>
</tr>
<tr>
<td>St. Tammany</td>
<td>2.752</td>
<td>2.396</td>
</tr>
<tr>
<td>Tangipahoa</td>
<td>2.773</td>
<td>1.863</td>
</tr>
<tr>
<td>Tensas</td>
<td>.343</td>
<td>.266</td>
</tr>
<tr>
<td>Terrebonne</td>
<td>2.233</td>
<td>2.175</td>
</tr>
<tr>
<td>Union</td>
<td>.590</td>
<td>.409</td>
</tr>
<tr>
<td>Vermilion</td>
<td>1.220</td>
<td>1.004</td>
</tr>
<tr>
<td>Vernon</td>
<td>1.627</td>
<td>1.112</td>
</tr>
<tr>
<td>Washington</td>
<td>1.349</td>
<td>.922</td>
</tr>
<tr>
<td>Webster</td>
<td>1.068</td>
<td>1.131</td>
</tr>
<tr>
<td>West Baton Rouge</td>
<td>.747</td>
<td>.516</td>
</tr>
<tr>
<td>West Carroll</td>
<td>.464</td>
<td>.466</td>
</tr>
<tr>
<td>West Feliciana</td>
<td>.404</td>
<td>.188</td>
</tr>
<tr>
<td>Winn</td>
<td>.633</td>
<td>.377</td>
</tr>
</tbody>
</table>
exemption losses in 1977 on the Orleans Levee District's two mill tax. The remaining amount shall be adjusted by the percentage by which the number of homesteads in the city of New Orleans increased or decreased from 1977 to 2021, together with any additional taxing bodies or millages authorized to participate on the same pro rata basis under the provisions of Subsection B of this Section.

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

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

(2) In the parish of DeSoto, all school board taxes authorized after January 1, 1978, and prior to the convening of the 1979 Regular Session, the 7 mill parishwide school tax authorized May 2, 1987, the 37 mill school special tax authorized October 24, 1987, the assessor's original millage, the maintenance taxes for Fire Protection Districts Nos. 1, 5, 8, and 9 prior to 1990, the 7 mill tax authorized in 1994 for Fire District #2, the additional 8.37 mill tax authorized on November 7, 1978, for the parish law enforcement district, the 1 mill tax authorized April 5, 1997, for Water District #1, the 3 mills tax authorized November 21, 2002, for the parish library, and the 1 mill tax authorized July 16, 1994, for the Communications District 911 System, shall share on a pro rata basis with all other tax recipient bodies in the parish. The parish road maintenance tax which lapsed in 1983 and which was reauthorized at 5 mills in 1984 shall share on a pro rata basis with all other tax recipient bodies in the parish.
(3) In the parish of Bossier, after full reimbursement of all taxes authorized prior to May 1, 1978, to all other tax recipient bodies in the parish including the additional 3 mills authorized on April 5, 1980, for the law enforcement district and the assessor's original millage, the following new millages shall be reimbursed to the extent available:

- School Board District 13--11.63 mills/September 16, 1978
- School Board District 3--15.1 mills/September 16, 1978

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

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

- Doyline School District No. 7--33.32 mills/August 1, 1979
- Consolidated School District No. 3--10.51 mills/June 1, 1978
- Minden School District No. 6--32.9 mills/May 1, 1980
- Parish Library--12 mills/November 2004

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

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

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

- Parish Council - 57.40%
- School Board - 27.25%
- South Lafourche Levee District - 2.95%
Port Commission - 2.06%
Assessor - 3.32%
Bayou Lafourche Fresh Water District - 2.82%
North Lafourche Levee District - 4.20%

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

(a) Of the amount distributed to the parish the following allocations shall be made:
Bayou Blue Fire District - 0.42%
Drainage District No. 1 - 0.90%
Drainage District No. 5 - 0.65%
Fire District No. 1 - 0.57%
Fire District No. 2 - 0.59%
Fire District No. 3 - 1.30%
Fire District No. 9 - 0.42%
Lafourche Ambulance District No. 1 - .61%
Recreation District No. 2 - 2.81%
Water District No. 1 - 3.02%
Health Unit - 3.04%
Recreation Commission - 5.05%
Recreation District No. 1 - 0.96%
Recreation District No. 8 - 0.61%
Drainage - 10.14%
Road Lighting - 4.24%
Public Buildings - 6.19%
Library - 6.24%
Criminal - 0.24%
Road District #1 - 5.46%
Drainage 1 of 12 - 0.20%
Drainage 2 of 12 - 0.11%
Drainage 3 of 12 - 0.14%

Juvenile Justice - 1.47%

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

Schools - 24.31%

Special Education - 2.94%

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

Police Jury--48.5%

School Board--29.4%

Sheriff--11.9%

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

Lake Charles Harbor and Terminal District--2.8%

Assessor--2.3%

Vinton Harbor and Terminal District--0.1%.

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

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

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

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

Law Enforcement District - 30.77%

Police Jury - 30.25%

School Board - 28.72%

Assessment District - 10.26%

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

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

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

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

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

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

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

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

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

Library--4.25 mills/Jan. 19, 1985

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

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

Fire District #4 Maintenance – 8 mills/January 16, 1999

Assessor's original millage

Fire District #6 Maintenance--8.01 mills/June 15, 2000

Allen

Law Enforcement District (Additional)--6.47 mills/April 11, 1992

Assessor--5.23 mills/1990

Road Dist. #1--4.86 mills/1992

Road Dist. #1--20.69 mills/1995

Road Dist. #1A--8 mills/1995

Road District No. 2 Maintenance--7 mills/October 6, 1990

Road District No. 2 Maintenance--10 mills/July 18, 1992

Road District No. 2 Bridge Maint.--5 mills/July 18, 1992

Road District No. 3 Maintenance--8.18 mills/March 10, 1992

Road District No. 3 Maintenance--10 mills/January 20, 1990

Road Dist. #3--30 mills/1995

Road Dist. #4--21.12 mills/1995

Road District No. 4 Maintenance--30 mills/March 10, 1992

Library -- 10.76 mills/October 2002

Courthouse and Jail--4 mills/November 6, 2012
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Millage Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Road District 5</td>
<td>5.30 mills/November 6, 2012</td>
</tr>
<tr>
<td>2</td>
<td>Ascension</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Law Enforcement District (Additional)</td>
<td>5 mills/Nov. 4, 1980</td>
</tr>
<tr>
<td>4</td>
<td>Library Maintenance</td>
<td>4.2 mills/November 6, 1990</td>
</tr>
<tr>
<td>5</td>
<td>Library</td>
<td>2.6 mills/2000</td>
</tr>
<tr>
<td>6</td>
<td>Library Maintenance/Library</td>
<td>5.6 mills</td>
</tr>
<tr>
<td>7</td>
<td>East Asc. Gravity Drainage Dist.</td>
<td>5 mills/January 20, 1979</td>
</tr>
<tr>
<td>8</td>
<td>West Asc. Gravity Drainage Dist.</td>
<td>5 mills/November 4, 1980</td>
</tr>
<tr>
<td>9</td>
<td>West Ascension Gravity Drainage Dist.</td>
<td>4.67 mills/2000</td>
</tr>
<tr>
<td>10</td>
<td>Mental Health</td>
<td>2 mills/2000</td>
</tr>
<tr>
<td>11</td>
<td>Road Lighting District No. 1</td>
<td>5 mills/ January 16, 1993</td>
</tr>
<tr>
<td>12</td>
<td>Road Lighting District No. 2</td>
<td>5 mills/ January 16, 1993</td>
</tr>
<tr>
<td>13</td>
<td>Road Lighting District No. 3</td>
<td>5 mills/ January 16, 1993</td>
</tr>
<tr>
<td>14</td>
<td>Road Lighting District No. 4</td>
<td>5 mills/ January 16, 1993</td>
</tr>
<tr>
<td>15</td>
<td>Road Lighting District No. 5</td>
<td>5 mills/ January 16, 1993</td>
</tr>
<tr>
<td>16</td>
<td>Road Lighting District No. 6</td>
<td>5 mills/ January 16, 1993</td>
</tr>
<tr>
<td>17</td>
<td>Road Lighting District No. 7</td>
<td>5 mills/ September 27, 1986</td>
</tr>
<tr>
<td>18</td>
<td>Prairieville Fire District #3</td>
<td>11 mills/ July 16, 2005</td>
</tr>
<tr>
<td>19</td>
<td>Prairieville Fire District #3</td>
<td>10 mills/ April 2, 2011</td>
</tr>
<tr>
<td>20</td>
<td>Assessor's original millage</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Avoyelles</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>All millages listed on the tax roll, except the sheriff's original millage, shall share on a pro rata basis.</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Beauregard</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Law Enforcement District</td>
<td>5 mills/ April 5, 1980</td>
</tr>
<tr>
<td>25</td>
<td>Assessor's original millage</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Bienville</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Solid Waste</td>
<td>6 mills/ April 7, 1984</td>
</tr>
<tr>
<td>28</td>
<td>Assessor's 1997 millage</td>
<td></td>
</tr>
</tbody>
</table>
1. Caddo

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

3. Juvenile Court--0.12 mills/January 16, 1982

4. Jail Facilities--4.00 mills/April 5, 1980

5. Courthouse Maintenance--3.00 mills/January 16, 1982

6. Law Enforcement District (Cont. Ser.)--4.00 mills/April 30, 1983

7. Library--4.90 mills/April, 1988

8. Library--5.26 mills/April 1996

9. Fire Dist. No. 2--10 mills/April 7, 1984

10. Fire Dist. No. 3--10 mills/Sept. 29, 1984

11. Fire Dist. No. 4--10 mills/Nov. 6, 1984

12. Fire Dist. No. 5--10 mills/Nov. 6, 1984


14. Fire Dist. No. 7--10 mills

15. Fire Dist. No. 8--4 mills/1999

16. Fire Dist. No. 9--10 mills/Nov. 18, 1989

17. Fire Dist. No. 1--10 mills/1989


20. Public Facilities--0.92 mills

21. Jail--2 mills

22. Assessor's original millage

23. Parish Health Unit--1 mill/1990

24. Caddo Detention Center--3 mills/1990

25. Law Enforcement District--3 mills/November 6, 1990

26. Law Enforcement District--3.0 mills/October 16, 1993

27. BioMedical--2 mills/1993

28. Criminal Justice System--1.82 mills/October 20, 2001
1 Caldwell
2 Assessor's original millage
3 Recreation Maintenance--November 1995
4 Road Maintenance--May 1990
5 Cameron
6 Law Enforcement District (Add.)--8 mills/April 7, 1990
7 Assessor's original millage
8 Catahoula
9 All millages listed on the tax roll, except the sheriff's original millage, shall share on
10 a pro rata basis.
11 Claiborne
12 Assessment District
13 School District #13--12 mills/November 2, 1982
14 Law Enforcement District--6.25 mills/July 21, 1990
15 School Board Maintenance--2 mills/April 5, 1986
16 School Board Operations--5 mills/April 5, 1986
17 Police Jury Building--2 mills/March 30, 1985
18 Road, Street & Bridge Maintenance--1993
19 Road Equipment--1993
20 Concordia
21 School Operation & Maintenance--23.25 mills/September, 1982
22 Library--All millages
23 Assessor's original millage
24 Law Enforcement District--12 mills/April 11, 1992
25 Highway, Drainage and Courthouse Maintenance--10 mills/October 16, 1993
26 East Baton Rouge
27 Fire Protection #6 (Hooper Rd.)--10 mills/November 6, 1984
28 Fire Protection #3 (Brownsfield)--10 mills/November 6, 1984
29 Fire Protection #4 (Central)--10 mills/October 8, 1985
30 Zachary Constitutional School -- 5 mills/November 15, 2003
31 Baker Constitutional School -- 5 mills/November 15, 2003
1. East Carroll

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

   Parish Library--6.5 mills/May 22, 1989

   Parish Health Unit--3 mills

   Rural Fire District Maintenance--2 mills

   Courthouse Maintenance--2 mills

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

   Drainage Maintenance and Construction--0.75 mills/March 26, 1983

   East Carroll Hospital Service Dist.--5 mills/May 5, 1984

   Assessor's original millage

2. East Feliciana

   Assessment District, 1997

3. Evangeline

   Consolidated School Dist. #2--9.47 mills/May 19, 1979

   Basile New School Dist. #7--3.32 mills/May 19, 1979

   Elderly Services--1 mill/Nov. 4, 1980

   Ward 5 Fire Protection District--11.17 mills

   Pine Prairie Fire Protection District--8.95 mills/Nov. 3, 1992

   Acadia-Evangeline Fire Protection District--0.97 mills

   Mamou Fire Protection District No. 1--8.0 mills/April, 1995

   Fire District No. 2--5 mills/1999

   District Two Cemetery--1.07 mills

   District Three Cemetery--1.07 mills

   District Seven Cemetery--1.01 mills

   Road District Two--10.00 mills (Additional)

   Road District No. 5--10 mills/1997

   Ward One Cemetery--1 mill/1997

   Ward Four Cemetery--1 mill/1997

   Ward Five Cemetery--1 mill/1997

   Road District Three--.48 mills/1987 and 5.0 mills/1996

   Road District Four--10.00 mills (Additional)
1 Mamou Gravity Drainage District No. 5--1.56 mills
2 Prairie Mamou Gravity Drainage District No. 8--3.42 mills
3 Durald Gravity Drainage District No. 4
4 Vidrine Gravity Drainage District No. 7
5 Assessor's original millage
6 Lone Pine Fire District--20 mills/November 21, 2012
7 Franklin
8 Law Enforcement District--10 mills/July 10, 1982
9 Assessor's original millage
10 Library--7 mills/1990
11 Health Unit--3.0 mills/November 6, 1990
12 Parish Equipment--8.0 mills/October 16, 1993
13 Drainage Maintenance--11 mills/October 16, 1993
14 Courthouse Maintenance--4 mills/October 16, 1993
15 Iberia
16 Recreation District No. 8--1.85 mills/November 13, 1993
17 Assessment District
18 Iberville
19 Law Enforcement District (Additional)--5 mills/December 8, 1979
20 Assessor's original millage
21 Jackson
22 Additional Support to Public Sch.--7.07 mills/July 28, 1979
23 Law Enforcement District--8 mills/May 16, 1981
24 Library--All millages
25 Assessment district
26 Jefferson
27 West Jefferson Levee District--All millages
28 Consolidated Waterworks District No. 1--3.54 mills/October 19, 2013
29 Consolidated Sewerage District No. 1--3.58 mills/October 19, 2013
1 Lafayette
2 Lafayette Parish Public Library--1.09 mills/May, 1979
3 School Board--10 mills/May 4, 1985
4 Lafayette Parish Sheriff--5.0 mills/May, 1980
5 Assessor's original millage
6 Bayou Vermilion District--All maintenance taxes prior to 1990
7 LaSalle
8 Law Enforcement District (Additional)--8.2 mills
9 Library--November 1995
10 Road District 2B--3.09 mills/April 16, 1988
11 Road District 2BN--1.03 mills/April 16, 1988
12 Ambulance Tax--0.65 mills
13 Road and Bridge--0.66 mills
14 Health Unit--0.23 mills
15 Fair Tax--0.09 mills
16 Special B & C 1A--0.19 mills
17 Sewer Maintenance--6.04 mills
18 Fire District--5.32 mills
19 Little Creek-Searcy Volunteer Fire District -- 20 mills
20 Summerville-Rosefield Volunteer Fire District -- 20 mills
21 Eden-Fellowship Volunteer Fire District -- 9.79 mills
22 Whitehall Volunteer Fire District -- Operations -- 10 mills
23 Whitehall Volunteer Fire District -- Maintenance -- 10 mills
24 Recreation District #22--1.05 mills
25 Assessor's original millage
26 Lincoln
27 Library Const./Mt.--0.75 Mills/January 21, 1978
28 Law Enforcement District (Additional)--8.5 mills/July 22,1992
29 School-Special Maint. & Oper.--0.15 mills/May 18, 1979
30 School-Special Repair & Equip.--0.15 mills/May 18, 1979
31 Library--0.71 mills/January 15, 1983
1 Assessor's original millage

2 Livingston

3 Law Enforcement District (Special)--12.19 mills/1976

4 Recreation District #3--2 mills/May 19, 1979

5 School District No. 5--5 mills/November 2, 1982

6 Fire District No. 1--10.04 mills/1986

7 Fire District No. 5--10 mills/Nov. 6, 1984

8 Fire District No. 7--5 mills/1999

9 Fire District No. 10--10.33 mills/1985

10 Fire District No. 11--All millages

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

12 Madison

13 Assessor's original millage

14 Morehouse

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

16 Assessor's original millage

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

18 Natchitoches

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

20 Fire District No. 6--7 mills

21 Parish Ambulance Tax

22 Fire District No. 7--10 mills

23 Goldonna Area Fire Protection Dist. No. 2

24 Library--3 mills/1988

25 Assessor's original millage

26 City of New Orleans

27 Board of Assessors' original millage

28 Ouachita

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

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

31 Ouachita Parish Assessment District
Green Oaks Juvenile Detention Home -- 3.75 mills/1996
Library -- 7.75 mills/1995

Plaquemines
School Board Tax--6 (4 Maint./2 Sal.) mills/November 19, 1983
Law Enforcement District (Additional)--5 mills/May 4, 1985
Water--2.47 mills in 1992
Library--1.24 mills in 1992
Pollution Control--2.47 mills in 1992
Road Maintenance--1.86 mills in 1992
Public Health--1.24 mills in 1992
Waste Disposal--3.69 mills in 1992
Incineration--1.24 mills in 1992
Hospital--2.54 mills in 1992
Law Enforcement Jail Fac. Prop. I--6 mills/October 3, 1992
Assessor's original millage

Pointe Coupee
Law Enforcement District (Additional)--10 mills/April 4, 1981
School Board--5.83 mills/April 4, 1981
Library--1.22 mills/April 4, 1981
Fire Protection Dist. #1--All maint. millages prior to 1991
Fire Protection District #2--3 mills/October 17, 1981
Fire Protection District #3--3 mills/October 17, 1981
Fire Protection District #4--3 mills/October 17, 1981
Fire Protection District #5--5 mills/October 17, 1981
Sewerage Dist. No. 1 Mt.--5 mills/July 9, 1977 (levied 1980)
Assessor's original millage

Rapides
Rapides Parish School Board--.20 mills/April 1, 1978
Rapides Parish School Board--15.20 mills/May 13, 1978
Gravity Drainage District #1 Main.--1 mill/October 17, 1981
Road District 1A (Ward 4)
1  Road District 2C
2  Road District 3A
3  Road District 5A
4  Road District 6A (Ward 6)
5  Road District 7A (Ward 7)
6  Road District 36 (Ward 8)
7  Road District 9B (Ward 9)
8  Road District 10A (Ward 10)
9  Road District 2B (Ward 11)
10 Fire District #8 (Maint.)--20 mills/April 30, 1983
11 School District No. 11 (Ward 10)--2 mills/May 7, 1980
12 School District No. 50 (Ward 11)--2 mills/September 11, 1982
13 School Dist. No. 51 (Ward 5)--All maint. millages prior to 1990
14 Consolidated School Dist. No. 62--4.02 mills/April 4, 1987
15 Consolidated School Dist. No. 62--4.00 mills/April 16, 1988
16 Fire District No. 5--20 mills/Nov. 4, 1986
17 Fire District No. 3--12 mills/Oct. 19, 1985
18 Fire District No. 7--6 mills/May 3, 1986
19 Fire District No. 9
20 Fire District No. 10--20 mills/Nov. 4, 1986
21 Fire District No. 11
22 Fire District No. 12
23 Assessor's original millage
24 Plainview Fire District No. 10--10 mills/1990
25 Fire District #4
26 Fire District #7
27 Senior Citizens
28 Buckeye Recreational District
29 Flatwoods Fire District
30 Law Enforcement District (Additional)--Nov. 6, 1984
31 Fire District No. 6--20 mills
1 Library--6.0 mills/January 15, 1994
2 Library--1.00 mill/September 30, 2006
3 Recreational District Ward 9--6.14 mills/November 17, 2001
4 Red River
5 Law Enforcement District (Additional)--5 mills/April 5, 1980
6 St. Bernard
7 St. Bernard Port, Harbor and Terminal District--All millages
8 Library--All millages
9 St. Charles
10 Law Enforcement District (Add.)--7.75 mills/Nov. 4, 1980
11 Library--3 mills/September 27, 1986
12 Law Enforcement District --3.75 mills/July 16, 2005
13 Assessor's original millage
14 St. Helena
15 Parishwide Road District Maintenance
16 Road District #1 Maintenance
17 Sub-Road District #2 of Road District #2 Maintenance
18 Road District #3 Maintenance
19 Road District #4 Maintenance
20 Road District #5 Maintenance
21 Road District #6 Maintenance
22 Parish Library
23 Fire Protection District #5 Maintenance
24 Law Enforcement District--10 mills/May 3, 1986
25 Assessor's original millage
26 Sub-Road District #1 of Road District #2
27 Fire Protection District #2
28 Fire Protection District #3
29 Florida Parishes Juvenile Detention Center--3 mills/1995
1. St. James
   - St. James Hospital Board--4.31 mills/May 18, 1979
2. Gramercy Recreation District--5 mills/May 18, 1979
3. Law Enforcement District--6.00 mills/July 16, 1988
4. Assessment District, 1985

5. St. John
   - Law Enforcement District (Additional)--15.18 mills/May 17, 1980
   - Assessor's original millage

6. St. Landry
   - Gravity Drainage District No. 1 of Ward 2
   - Fire District #3
   - Fire District #2
   - Fire District No. 5
   - St. Landry Parish School Board--12 mills/May 3, 1986
   - Jail Maintenance Tax--1 mill/April 30, 2011
   - Fire District No. 6
   - Acadia-St. Landry Hospital District--7 mills/November 2, 1982
   - Road District #11A, Sub-1--10.00 mills/1993
   - Road District #11-A, Sub-2 Maintenance--5 mills/April 30, 1983
   - Road District #3, Ward 1, Sub-1 Main.--10 mills/Jan. 21, 1984
   - Road District #12, Ward 2--2.65 mills/January 1, 1979
   - Road District #1, Ward 3
   - Road District #4--10 mills/July 21, 2001
   - Road District #5--15 mills/1993
   - Road District #6--15 mills/ May 4, 2002
   - Assessor's original millage
   - South St. Landry Comm. Library Dist.--5.75 mills/Nov. 16, 1991
   - Fire District #1

7. St. Martin
   - Assessor's original millage
HB NO. 633

1 St. Mary

2 Wax Lake East Drainage District

3 Sub Gravity Drainage District of Wax Lake East

4 Assessor--2.9 mills/1982

5 Hospital Service District No. 1--7.88 mills/1999

6 Hospital Service District No. 1--6 mills/1999

7 Hospital Service District No. 1--3.47 mills/2003

8 St. Tammany

9 All millages listed on the tax roll, and in particular the parish library millages authorized on April 5, 1980, and May 5, 1984, with the exception of the sheriff's original millage, shall share on a pro rata basis.

12 Tangipahoa

13 Road Lighting District No. 2--5 mills/July 21, 1990

14 Library--.60 mills/1984

15 Library Maint.--2.60 mills/May 4, 1985

16 Garbage District # 1 Maint.--10 mills/March 26, 1983

17 Road District # 7 Maint.--5 mills/Sept. 11, 1982

18 Fire Dist. #1--2.10 mills/1978

19 Fire Protection District No. 1--7 mills/1998

20 Fire Dist. #1--5.65 mills/1996

21 Fire Protection District # 2--10 mills/May 5, 1984 (2 taxes)

22 Fire Dist. #2--10 mills/1996

23 Law Enforcement District (Additional)--10 mills

24 Drainage District #4 Maint.--3 mills/April 30, 1983

25 Assessor's original millage

26 Gravity Drainage District No. 5--5 mills/April 7, 1990

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

28 Pontchatoula Recreation Dist.--10 mills/1996

29 Independence Recreation Dist.--15 mills/1996

30 Hammond Alternate School -- 3 mills/1996

31 Hammond Recreation District No. 1 – 10 Mills/November 10, 2010
HB NO. 633

1. Tensas
   - Gravity Drainage Dist. No. 2--3 mills/October 3, 1992
   - Medical Services--12 mills/February 28, 1987
   - Assessor's additional millage--1988

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

3. Vermilion
   - Subroad Dist. No. 5 of Road Dist. No. 2--5 mills/1979
   - Road District No. 3--5 mills/1979
   - Subroad Dist. No. 2 of Road Dist. No. 2--5 mills/1979
   - Library -- 1.12 mills/1994

4. Washington
   - Washington Schools Spec. Main./Op.--0.90 mills/1984
   - School District #2 Maintenance--0.98 mills/1981
   - School District #2 Support--0.98 mills/1981
   - Bogalusa City Schools Main./Op.--23 mills/1989
   - Library--4.57 mills/1987
   - Angie School--5 mills/1990
   - Assessor's millage
   - Bonner Creek Fire Dist.--8.46 mills/1987
   - Bonner Creek Fire Dist.--5 mills/1996
   - Spring Hill Fire Dist. #8--5.73 mills/1995
   - Spring Hill Fire District #8 -- 6 mills/1998
   - Mt. Herman Fire Dist. #9--16 mills/1995
   - Pine Fire Dist. #4--10 mills/1995
   - Angie Fire Dist. #5--10 mills/1992
   - Varnado Fire Dist. #6--10 mills/1992
   - Fire Dist. #7--5 mills/1996
   - Fire Dist. #7--12.27 mills/1992
Hayes Creek Fire District #3--17 mills/1999
Florida Parishes Juvenile Detention Center--3 mills/1995
West Baton Rouge
Law Enforcement District (Additional)--5 mills/1980
Assessment District of West Baton Rouge Parish--1.35 mills/1985
West Carroll
Ward 1 Road Maintenance--5.45 mills
Ward 2 Road Maintenance--4.59 mills
Ward 2 Special Tax--Road District #2--2.75 mills
Ward 3 Road Maintenance--4.96 mills
Ward 3 Special Tax--Road Dist. #3--2.98 mills
Ward 4 Road Maintenance--Road Dist. No. 4-4--4.20 mills
Ward 4 Road Maintenance--Road Dist. No. 4-6--5.28 mills
Ward 4 Special Tax--Road Dist. #4-4--2.52 mills
Ward 4 Special Tax--Road Dist. #4-6--3.17 mills
Ward 5 Road Maintenance--4.78 mills
Ward 5 Special Tax--Road Dist. No. 5--2.87 mills
Public Health Unit Maintenance--1.5 mills/1980
Roads & Bridges--8 mills/March 30, 1985
School Parishwide Maintenance--10 mills/1990
Assessment District
West Feliciana
Law Enforcement District (Additional)--6 mills/1986
Assessor's original millage
Winn
Law Enforcement District (Additional)--8 mills/1981
Assessor's original millage
Library -- 1979 millage
Library -- 3 mills/1999
C.(1) If the amount distributed to the tax collector and the city of New Orleans is
less than the amount required to reimburse tax losses on the basis of the tax rolls of the
current calendar year as provided in Subsection A of this Section, the tax collector and the
city of New Orleans shall prorate such lesser amount among the various tax recipient bodies
within the parish so that the lesser amount received by each tax recipient body shall be
proportionate to the reduction in the total amount distributed to each parish, and the amount
distributed by the state treasurer to the city treasurer of the city of Monroe shall be based
upon similar prorating, if necessary; however, in the parish of St. Bernard, the Lake Borgne
Levee District shall receive a minimum of $163,000 and the St. Bernard Port, Harbor and
Terminal District shall receive a minimum of $125,000 and, in Allen Parish the Special Law
Enforcement District shall receive a minimum of $58,000 and the Assessor shall receive a
minimum of $36,500.

(2) No bond millages levied to service bonds under the authority of Louisiana
Constitution Article VI, Section 33(B) or Article XIV, Section 14 of the Louisiana
Constitution of 1921 or any other constitutional or statutory authority for the issuance of
general obligation bonds shall share in the proceeds of this Act and the governing authority
of the issuing political subdivision shall levy and collect or cause to be levied and collected
on all taxable property in the political subdivision ad valorem taxes sufficient to pay
principal and interest and redemption premiums, if any, on such bonds as they mature; the
only exceptions to this prohibition shall be specifically included in this Subsection. In the
parish of Natchitoches, bond millages shall share and any tax recipient body in said parish
otherwise eligible to participate in the revenue sharing fund may use the funds for the
retirement of the principal, interest, or premium, if any, or any combination thereof, of any
outstanding bonded indebtedness of such tax recipient body. In the parish of Livingston the
millage authorized in 1975 for the parish health unit shall share as an operation and
maintenance millage. In the parish of Avoyelles, the Ward 7 School District Construction
Tax and the Ward 10 School District Construction Tax shall each share as an operation and
maintenance millage. In the parish of DeSoto, the 150 mills authorized for School District
#2 shall share as an operation and maintenance millage. In the parish of East Baton Rouge,
the BREC Capital Improvement Tax shall share as an operation and maintenance millage.
Bond millages may share in the parish of Sabine; however, if there are no excess funds those
millages levied for operation and maintenance of those taxing districts eligible for
reimbursement shall have priority for reimbursement to the extent that funds are available.
In the parish of Bossier, bond millages and operation and maintenance millages shall share on a pro rata basis and the school bonds listed in Section 9(B)(3) shall share as provided therein.

(3) In the parish of St. Tammany, the parish governing authority shall make available out of its allocated funds a sufficient amount for the operation and maintenance of the food stamp offices and the service office for veterans established under R.S. 29:261. In the parish of St. Tammany, the parish governing authority shall make available out of its allocated funds five thousand dollars for the St. Tammany Humane Society. In the event of any decrease in the state's appropriated portion of the salaries of the St. Tammany Parish Registrar of Voters Office, the parish governing authority shall make available out of its allocated funds a sufficient amount to replace such state funds, not to exceed $15,537.58.

Of the funds allocated within the parish of St. Charles, thirty thousand dollars shall be distributed to the St. Charles Department of Community Services to be used for the operation of an outreach program at the St. Rose Community Center. Of the funds allocated within the parish of Acadia, $180,000 shall be distributed to the law enforcement district.

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

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

B. The next portion of the excess remaining after allocation and distribution to the school boards, equal to the ratio that the total population of all incorporated areas in the parish bears to the total parish population, shall be allocated and distributed to the respective incorporated municipalities of the parish proportionate to the respective population of each.
C. The remaining portion of such excess, if any, after allocation and distribution to the school boards and incorporated areas of a parish, shall be allocated and distributed to the parish governing authority.

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

1. In the parish of Plaquemines, one hundred percent thereof to the parish governing authority.

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

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

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

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

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

(7) In the parish of St. Landry, thirty thousand dollars to the parish school board for the operation of two food processing plants and the remainder as follows: twenty-five percent to the sheriff for the operation and maintenance of his office; twenty-five percent to the parish school board for use by the school board; twenty-five percent to the municipalities of the parish, out of which five hundred dollars shall first be given to each municipality and the balance shall be distributed to the municipalities on the basis of the formula applying to the distribution of the tobacco tax; and twenty-five percent to the parish governing authority.

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

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

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

(11) In the parishes of Allen, Avoyelles, Bossier, Claiborne, DeSoto, East Carroll, Evangeline, Iberia, Lafayette, Lincoln, Madison, Rapides, Richland, St. Martin, St. Mary, Union, Webster, and West Carroll, thirty-three and one-third percent thereof to the parish governing authority, thirty-three and one-third percent thereof to the parish school board, and thirty-three and one-third percent thereof to the incorporated municipalities in the parish, to be distributed to such incorporated municipalities pro rata on a population basis. Further, in the parish of Evangeline the additional excess funds received by the school board as a result of the change in percentages from those provided in Act 719 of the 1975 Regular Session of the Louisiana Legislature shall be used solely for the purpose of restoring the salaries or benefits to those school board employees to the same level or amount as were paid prior to the recent reductions or decreases in such salaries or benefits; however, if the excess funds are insufficient to restore the salaries or benefits to their former level or amount, then the excess funds shall be distributed on a pro rata basis. In the parish of Lafayette, the initial distribution shall be sixty thousand dollars to the Lafayette Association for Retarded Citizens, Incorporated, for operating expenses, one hundred seventy thousand dollars to the Lafayette Parish Sheriff, and the balance of the excess shall be distributed as provided above in this Paragraph. In the parish of Union, the initial distribution shall be six thousand dollars to the Spencer-West Sterlington Fire Protection District, Incorporated, for operating expenses; thereafter, the sheriff and ex officio tax collector shall retain the sum of fifty thousand dollars of the excess, in addition to the commission provided in Section 6 of this Act, and the balance of the excess shall be distributed as provided above in this
Paragraph. In the parish of St. Mary, the parish governing authority shall make available out
of its allocated excess funds a sufficient amount to the parish registrar of voters to pay the
expenses of voter canvass required by law. In the parish of East Carroll the tax collector
shall retain the sum of fifteen thousand dollars of the excess, in addition to the commission
provided in Section 6 of this Act, and the balance of the excess shall be distributed as
provided above in this Paragraph. In the parish of Claiborne the tax collector may retain up
to an aggregate of ten percent of the excess as agreed to by resolution passed by the parish
governing authority before receiving its part designated in this Paragraph, by resolution
passed by the parish school board before receiving its part as designated in this Paragraph,
and a resolution from each municipality in said parish; each of the above bodies in Claiborne
Parish may provide the same or a different percentage for the sheriff but not to exceed ten
percent of its share. In the parish of Webster the tax collector may retain up to an aggregate
of ten percent of the excess to be received by the cities of Minden and Springhill and upon
passage of resolutions authorizing same by respective governing authorities may retain
amounts fixed in the resolution not to exceed ten percent of excess received by the police
jury of Webster Parish and each of the other incorporated municipalities in Webster Parish.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 2022-2023 shall be as follows:

<table>
<thead>
<tr>
<th>PARISH</th>
<th>Total Due</th>
<th>Sheriff's Fund</th>
<th>Retirement Contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACADIA</td>
<td>$1,155,480</td>
<td>$145,198</td>
<td>$20,906</td>
</tr>
<tr>
<td>ALLEN</td>
<td>467,048</td>
<td>71,966</td>
<td>9,485</td>
</tr>
<tr>
<td>ASCENSION</td>
<td>2,564,599</td>
<td>124,942</td>
<td>19,668</td>
</tr>
<tr>
<td>ASSUMPTION</td>
<td>419,446</td>
<td>84,820</td>
<td>7,967</td>
</tr>
<tr>
<td>AVOYELLES</td>
<td>797,037</td>
<td>122,994</td>
<td>16,194</td>
</tr>
<tr>
<td>BEAUREGARD</td>
<td>734,076</td>
<td>81,996</td>
<td>11,641</td>
</tr>
<tr>
<td>BIENVILLE</td>
<td>260,997</td>
<td>58,040</td>
<td>8,087</td>
</tr>
<tr>
<td>BOSSIER</td>
<td>2,474,742</td>
<td>166,037</td>
<td>45,546</td>
</tr>
<tr>
<td>CADDIO</td>
<td>4,484,371</td>
<td>534,630</td>
<td>207,163</td>
</tr>
<tr>
<td>CALCASIEU</td>
<td>4,016,827</td>
<td>459,548</td>
<td>120,824</td>
</tr>
<tr>
<td>CALDWELL</td>
<td>207,050</td>
<td>46,062</td>
<td>6,370</td>
</tr>
<tr>
<td>CAMERON</td>
<td>122,318</td>
<td>48,497</td>
<td>7,987</td>
</tr>
<tr>
<td>CATAHOULA</td>
<td>190,762</td>
<td>45,575</td>
<td>6,050</td>
</tr>
<tr>
<td>CLAIBORNE</td>
<td>290,029</td>
<td>52,879</td>
<td>6,509</td>
</tr>
<tr>
<td>CONCORDIA</td>
<td>379,986</td>
<td>71,089</td>
<td>9,704</td>
</tr>
<tr>
<td>DESOTO</td>
<td>565,352</td>
<td>53,268</td>
<td>6,969</td>
</tr>
<tr>
<td>EAST BATON ROUGE</td>
<td>8,644,757</td>
<td>693,169</td>
<td>239,151</td>
</tr>
<tr>
<td>EAST CARROLL</td>
<td>134,110</td>
<td>43,141</td>
<td>6,609</td>
</tr>
<tr>
<td>EAST FELICIANA</td>
<td>396,469</td>
<td>47,620</td>
<td>4,752</td>
</tr>
<tr>
<td>EVANGELINE</td>
<td>646,559</td>
<td>71,089</td>
<td>10,483</td>
</tr>
<tr>
<td>FRANKLIN</td>
<td>407,036</td>
<td>71,187</td>
<td>15,115</td>
</tr>
<tr>
<td>GRANT</td>
<td>456,750</td>
<td>59,793</td>
<td>7,128</td>
</tr>
<tr>
<td>IBERIA</td>
<td>1,393,277</td>
<td>216,287</td>
<td>36,880</td>
</tr>
<tr>
<td>No.</td>
<td>Parish</td>
<td>Population</td>
<td>Voters</td>
</tr>
<tr>
<td>-----</td>
<td>---------------</td>
<td>------------</td>
<td>--------</td>
</tr>
<tr>
<td>1</td>
<td>IBERVILLE</td>
<td>600,753</td>
<td>135,459</td>
</tr>
<tr>
<td>2</td>
<td>JACKSON</td>
<td>301,609</td>
<td>63,591</td>
</tr>
<tr>
<td>3</td>
<td>JEFFERSON</td>
<td>8,382,812</td>
<td>1,296,357</td>
</tr>
<tr>
<td>4</td>
<td>JEFFERSON DAVIS</td>
<td>635,318</td>
<td>67,486</td>
</tr>
<tr>
<td>5</td>
<td>LAFAYETTE</td>
<td>4,729,461</td>
<td>300,036</td>
</tr>
<tr>
<td>6</td>
<td>LAFOURCHE</td>
<td>1,516,396</td>
<td>187,754</td>
</tr>
<tr>
<td>7</td>
<td>LASALLE</td>
<td>298,853</td>
<td>53,366</td>
</tr>
<tr>
<td>8</td>
<td>LINCOLN</td>
<td>893,007</td>
<td>70,797</td>
</tr>
<tr>
<td>9</td>
<td>LIVINGSTON</td>
<td>2,864,028</td>
<td>163,506</td>
</tr>
<tr>
<td>10</td>
<td>MADISON</td>
<td>187,487</td>
<td>43,141</td>
</tr>
<tr>
<td>11</td>
<td>MOREHOUSE</td>
<td>505,241</td>
<td>97,480</td>
</tr>
<tr>
<td>12</td>
<td>NATCHITOCHES</td>
<td>727,940</td>
<td>104,394</td>
</tr>
<tr>
<td>13</td>
<td>ORLEANS</td>
<td>6,981,049</td>
<td>0</td>
</tr>
<tr>
<td>14</td>
<td>OUACHITA</td>
<td>3,017,873</td>
<td>266,439</td>
</tr>
<tr>
<td>15</td>
<td>PLAQUEMINES</td>
<td>445,591</td>
<td>139,842</td>
</tr>
<tr>
<td>16</td>
<td>POINTE COUPEE</td>
<td>428,685</td>
<td>62,422</td>
</tr>
<tr>
<td>17</td>
<td>RAPIDES</td>
<td>2,586,331</td>
<td>316,494</td>
</tr>
<tr>
<td>18</td>
<td>RED RIVER</td>
<td>158,297</td>
<td>40,998</td>
</tr>
<tr>
<td>19</td>
<td>RICHLAND</td>
<td>406,017</td>
<td>63,786</td>
</tr>
<tr>
<td>20</td>
<td>SABINE</td>
<td>465,080</td>
<td>66,707</td>
</tr>
<tr>
<td>21</td>
<td>ST. BERNARD</td>
<td>845,681</td>
<td>337,626</td>
</tr>
<tr>
<td>22</td>
<td>ST. CHARLES</td>
<td>1,037,107</td>
<td>103,226</td>
</tr>
<tr>
<td>23</td>
<td>ST. HELENA</td>
<td>228,620</td>
<td>43,433</td>
</tr>
<tr>
<td>24</td>
<td>ST. JAMES</td>
<td>401,565</td>
<td>90,371</td>
</tr>
<tr>
<td>25</td>
<td>ST. JOHN</td>
<td>846,582</td>
<td>115,301</td>
</tr>
<tr>
<td>26</td>
<td>ST. LANDRY</td>
<td>1,630,777</td>
<td>266,829</td>
</tr>
<tr>
<td>27</td>
<td>ST. MARTIN</td>
<td>1,050,581</td>
<td>109,166</td>
</tr>
<tr>
<td>28</td>
<td>ST. MARY</td>
<td>1,004,751</td>
<td>184,540</td>
</tr>
</tbody>
</table>
HB NO. 633

ENROLLED

1 ST. TAMMANY 5,293,152 267,997 47,842
2 TANGIPAHOA 2,632,970 270,042 37,200
3 TENSAS 81,947 33,402 5,311
4 TERREBONNE 2,125,853 217,456 43,429
5 UNION 433,096 57,456 8,167
6 VERMILION 1,153,424 118,807 20,047
7 VERNON 942,805 158,442 22,204
8 WASHINGTON 896,407 131,369 18,410
9 WEBSTER 757,587 104,005 22,583
10 WEST BATON ROUGE 541,882 72,745 10,303
11 WEST CARROLL 199,894 45,186 9,305
12 WEST FELICIANA 281,428 39,343 3,754
13 WINN 272,985 61,643 7,528
14 TOTAL $90,000,000 $9,738,267 $1,996,754

Section 13. The state treasurer shall distribute one-third of the total amount herein allocated to the parishes from the revenue sharing fund to the parish tax collector, or in Orleans Parish to the city of New Orleans, not later than the first day of December in each year, one-third thereof not later than the fifteenth day of March in each year and one-third thereof not later than the fifteenth day of May in each year, and each one-third of the total allocation shall be distributed in accordance with the provisions of Sections 6, 7, 9, and 10 of this Act; however, the legislative auditor may authorize the granting of additional sums due any recipient in advance upon a showing that the advance receipt of such funds is reasonably necessary. If the state treasurer does not distribute the fund on or before the dates specified in this Act, any interest or other income derived by the state from the parish allocations, earned prior to the distribution to the parishes, shall be paid over a pro rata basis together with the principal amounts due the parishes under the provisions of this Act. Any interest or other income derived by the parish tax collector or the city of New Orleans from the investment or other use of such total parish allocations received from the state treasurer,
earned prior to the distributions within the parish as required by the foregoing provisions of 
this Act, shall be paid over a pro rata basis together with the principal amounts due the local 
recipients under the provisions of this Act upon distribution thereto, and the parish tax 
collectors or the city of New Orleans may retain only investment income earned on that 
portion of the total parish allocation to which they are otherwise entitled under the provisions 
of this Act. In light of the fact that all assessment roll figures will not be available in time 
to base the December distribution by the treasurer on current figures, the distribution of 
funds on the first day of December pursuant to this Act shall be based on the distribution 
figures for Fiscal Year 2021-2022. The remaining two distributions on the fifteenth day of 
March and the fifteenth day of May shall be based on current figures for Fiscal Year 
2022-2023, and such distributions shall be adjusted to compensate for the differences 
resulting in the use of the Fiscal Year 2021-2022 figures for the December distribution.

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: ____________________