

Regular Session, 2013
HOUSE BILL NO. 692
BY REPRESENTATIVE FANNIN

ACT No. 397

1 AN ACT

2 To provide with respect to the Revenue Sharing Fund and the allocation and distribution
3 thereof for Fiscal Year 2013-2014; 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.

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

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

3 Acadia

4 Mermentau River Harbor & Terminal

5 Allen

6 Elizabeth Recreation District #3

7 Kinder Recreation District #2--Maintenance

8 Hospital Service District #3--Maintenance

9 Ascension

10 Lighting District #6

11 Lighting District #7

12 Avoyelles

13 Red River Waterway District--Capital Outlay

14 Red River Waterway District--Operations

15 Beauregard

16 Waterworks District #3--Ward 4

17 Waterworks District #3--Ward Bienville

18 Fire Protection District #6

19 Hospital Service District #2

20 Caldwell

21 Columbia Heights Sewerage

22 Cameron

23 Cameron Water District #1--Maintenance

24 Water District #7--Maintenance

25 Grand Lake Recreation District--Maintenance

26 Water District #10--Maintenance

27 Fire District #10--Maintenance

28 Catahoula

29 Hospital District #2

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

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

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

(4) "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:

- 17 Assumption
- 18 Road Lighting District #2
- 19 Bossier
- 20 Cypress Back Bayou Recreation Tax--Bonds/Maintenance
- 21 East Baton Rouge
- 22 Village St. George Fire District
- 23 Ouachita
- 24 Cooley Hospital Tax
- 25 Sterlington Sewerage District
- 26 Fire District No. 1--Maintenance
- 27 North Monroe Sewerage District No. 1--Maintenance
- 28 Road Light District No. 5
- 29 Road Light District #1
- 30 Road Light District #3

- 1 Road Light District #4
- 2 East Ouachita Recreational District
- 3 Terrebonne
- 4 Road Lighting District No. 4
- 5 Road Lighting District No. 5--Maintenance
- 6 Road Lighting District No. 6
- 7 Road Lighting District No. 8--Maintenance
- 8 Road Lighting District No. 9--Maintenance
- 9 Road Lighting District No. 10--Maintenance
- 10 Fire Protection District No. 4-A--Maintenance
- 11 Fire Protection District No. 5--Maintenance
- 12 Fire Protection No. 8--Maintenance
- 13 Fire Protection District No. 10--Maintenance
- 14 Sanitation District No. 1--Maintenance
- 15 Recreation District No. 1--Maintenance
- 16 Recreation District No. 4--Maintenance
- 17 Road Lighting District No. 1--Maintenance
- 18 Road Lighting District No. 2--Maintenance
- 19 Road Lighting District No. 3A
- 20 Fire Protection District No. 123--Maintenance
- 21 Fire Protection District No. 9--Maintenance
- 22 Road Lighting District No. 7--Maintenance

23 St. Tammany

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

26 (5)(a) In addition to the limitations hereinabove set forth, "tax recipient bodies" for
 27 purposes of this Act shall be tax recipient bodies within the meaning of Article VII, Section
 28 26 of the Constitution of Louisiana, limited solely to those taxes authorized prior to January
 29 1, 1978, and any renewals thereof, or any millage authorized prior to January 1, 1978, but

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

1 not levied in full or part on the tax rolls. In Orleans Parish this limitation shall apply solely
2 to those taxes authorized and collected prior to January 1, 1978.

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

1 aforesaid entities.

2 Section 2. The revenue sharing fund for the Fiscal Year 2013-2014 shall consist of
 3 the sum of Ninety Million and No/100 (\$90,000,000.00) Dollars.

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

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

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

24 Section 6. Eleven and nine-tenths percent of all revenue sharing funds distributed
 25 by the provisions of this Act, excluding such funds as are distributed directly to the city of
 26 New Orleans and the amount listed on the prior year Ouachita Parish tax rolls which were
 27 due the Monroe City School Board (\$1,282,327), shall form a special fund (\$9,748,253) to
 28 be distributed as commissions to the tax collectors of the respective parishes, the city of New
 29 Orleans excepted. Each such tax collector shall receive a percentage of such fund, based on
 30 commissions received by him pursuant to Act 153 of the 1973 Regular Session, as provided

1 in Section 8 of this Act.

2 Section 7.A. Two and forty-four hundredths percent of all revenue sharing funds
3 distributed by the provisions of this Act, excluding such funds as are distributed directly to
4 the city of New Orleans and the amount listed on the prior year Ouachita tax rolls which
5 were due the Monroe City School Board (\$1,282,327), shall form a special fund
6 (\$1,998,801) to be distributed to the various retirement systems which were eligible for
7 payment pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this
8 Act for distribution to such retirement systems, and shall make due payment thereof to each
9 retirement system in the same proportion that the statutory deduction provided by law for
10 the system bears to the total statutory deductions provided by law for all such retirement
11 systems. For the purpose of distributing these retirement contributions, the state treasurer
12 may use the statutory deductions determined by the Public Retirement Systems Actuarial
13 Committee as per R.S. 11:103 for the previous calendar year.

14 B. The city of New Orleans shall make the deductions legally established for
15 retirement systems which were eligible for payment pursuant to Act 153 of the 1973 Regular
16 Session and shall make due payment in accordance with the statutory deductions provided
17 by law for all such retirement systems. Notwithstanding the above provisions the city of
18 New Orleans shall remit the following amounts for the indicated retirement systems for
19 Fiscal Year 2013-2014: Assessors' Retirement Fund, \$168,474; Clerks of Court Retirement
20 and Relief Fund, \$137,015; District Attorneys' Retirement System, \$67,281; Registrars of
21 Voters Employees' Retirement System, \$64,443; Sheriffs' Pension and Relief Fund, \$55,762.

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

<u>PARISH</u>	<u>SHERIFF</u>	<u>RETIREMENT</u>
Acadia	1.491%	1.047%
Allen	.739%	.475%
Ascension	1.283%	.985%
Assumption	.871%	.399%
Avoyelles	1.263%	.811%
Beauregard	.842%	.583%

1	Bienville	.596%	.405%
2	Bossier	1.705%	2.281%
3	Caddo	5.490%	10.375%
4	Calcasieu	4.719%	6.051%
5	Caldwell	.473%	.319%
6	Cameron	.498%	.400%
7	Catahoula	.468%	.303%
8	Claiborne	.543%	.326%
9	Concordia	.730%	.486%
10	DeSoto	.547%	.349%
11	East Baton Rouge	7.118%	11.977%
12	East Carroll	.443%	.331%
13	East Feliciana	.489%	.238%
14	Evangeline	.730%	.525%
15	Franklin	.731%	.757%
16	Grant	.614%	.357%
17	Iberia	2.221%	1.847%
18	Iberville	1.391%	.810%
19	Jackson	.653%	.495%
20	Jefferson	13.312%	13.856%
21	Jefferson Davis	.693%	.766%
22	Lafayette	3.081%	2.843%
23	Lafourche	1.928%	1.958%
24	LaSalle	.548%	.349%
25	Lincoln	.727%	.922%
26	Livingston	1.679%	1.322%
27	Madison	.443%	.401%
28	Morehouse	1.001%	.907%
29	Natchitoches	1.072%	.775%
30	Ouachita	2.736%	3.200%

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

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

29 A. Subject to the provisions of Subsection B of this Section and except as provided
30 by Section 5, the tax collector of each parish and the city of New Orleans shall allocate and

1 distribute, within fifteen days after receipt thereof, to the tax recipient bodies within his
2 jurisdiction an amount available after commissions and deductions which is necessary to
3 offset losses attributable to homestead exemptions. In any parish which had excess funds
4 in 1977, the amount available for the reimbursement of homestead exemption losses shall
5 be limited to the amount used for that purpose in 1977, adjusted by the percentage by which
6 the number of homesteads in the parish increased or decreased from 1977 to 2012, together
7 with any additional taxing bodies or millages authorized to participate on the same pro rata
8 basis under the provisions of Section 1(a)(3), Section 1(a)(4), and Section 9(B) of this Act.
9 This restriction shall not apply to the parish of East Carroll and to parishes in which there
10 were no excess funds in 1977. However, in the city of New Orleans the amount available
11 for the reimbursement of homestead exemption losses shall be limited to the amount used
12 for that purpose in 1977, except that the amount distributed to the Orleans Levee District
13 shall be limited solely to the amount used for the reimbursement of homestead exemption
14 losses in 1977 on its two mill tax. The remaining amount shall be adjusted by the percentage
15 by which the number of homesteads in the city of New Orleans increased or decreased from
16 1977 to 2012, together with any additional taxing bodies or millages authorized to participate
17 on the same pro rata basis under the provisions of Section 9(B) of this Act.

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

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

29 (2) In the parish of DeSoto, all school board taxes authorized after January 1, 1978
30 and prior to the convening of the 1979 Regular Session, the 7 mill parishwide school tax

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

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

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

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

17 (4) In the parish of Grant, all new millages authorized prior to January 1, 1989, the
 18 10.9 mill tax authorized January 16, 1999 for the library, the millage authorized October 7,
 19 1989 for Fire District No. 1, the 15 mill tax authorized in 1995 for Fire District #3, the
 20 additional mills for the law enforcement district and the assessor's original millage, but
 21 excluding bond millages, shall share on a pro rata basis with all other tax recipient bodies
 22 in the parish.

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

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

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

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

29 Parish Library--12 mills/November 2004

30 (6) In the parish of Vernon, all taxes authorized after January 1, 1978, including the

1 additional 7 mills authorized on April 4, 1981 for the law enforcement district, but excluding
2 the sheriff's original millage, shall share on a pro rata basis with all other tax recipient bodies
3 in the parish.

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

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

- 9 Parish Council -57.40%
- 10 School Board - 27.25%
- 11 South Lafourche Levee District - 2.95%
- 12 Port Commission - 2.06%
- 13 Assessor - 3.32%
- 14 Bayou Lafourche Fresh Water District - 2.82%
- 15 North Lafourche Levee District - 4.20%

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

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

- 21 Bayou Blue Fire District - 0.42%
- 22 Drainage District No. 1 - 0.90%
- 23 Drainage District No. 5 - 0.65%
- 24 Fire District No. 1 - 0.57%
- 25 Fire District No. 2 - 0.59%
- 26 Fire District No. 3 - 1.30%
- 27 Fire District No. 9 - 0.42%
- 28 Lafourche Ambulance District No. 1 - .61%
- 29 Recreation District No. 2 - 2.81%
- 30 Water District No. 1 - 3.02%

- 1 Health Unit - 3.04%
- 2 Recreation Commission - 5.05%
- 3 Recreation District No. 1 - 0.96%
- 4 Recreation District No. 8 - 0.61%
- 5 Drainage - 10.14%
- 6 Road Lighting - 4.24%
- 7 Public Buildings - 6.19%
- 8 Library - 6.24%
- 9 Criminal - 0.24%
- 10 Road District #1 - 5.46%
- 11 Drainage 1 of 12 - 0.20%
- 12 Drainage 2 of 12 - 0.11%
- 13 Drainage 3 of 12 - 0.14%
- 14 Juvenile Justice - 1.47%

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

- 16 Schools - 24.31%
- 17 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:

- 21 Police Jury--48.5%
- 22 School Board--29.4%
- 23 Sheriff--11.9%
- 24 Police Jury--5.0% to be distributed to the district attorney
- 25 Lake Charles Harbor and Terminal District--2.8%
- 26 Assessor--2.3%
- 27 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

1 mills, the assessor's millage shall be limited to 2.56 mills, and the Juvenile Detention
2 Center's 1995 millage shall be limited to .44 mills, the #2 Fire District's millage shall be
3 limited to .81 mills, the #8 Fire District's millage shall be limited to 1.91 mills, and the #9
4 Fire District's millage shall be limited to 1.96 mills.

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

- 8 Law Enforcement District - 30.77%
- 9 Police Jury - 30.25%
- 10 School Board - 28.72%
- 11 Assessment District - 10.26%

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

14 Acadia

- 15 Bayou des Cannes-Nepique Gravity Drainage District--10 mills/1996
- 16 5th Ward Gravity Drainage District--5 mills/April, 1980
- 17 Iota-Long Point Gravity Drainage--0.40 mills/October 27, 1979
- 18 Bayou Mallett Gravity Drainage--0.73 mills/April 5, 1980
- 19 6th Ward and Crowley Dist. Maint.--1.29 mills/Dec. 8, 1979
- 20 Basile School District #7 Maintenance--3.32 mills/May 19, 1979
- 21 Acadia-St. Landry Hospital District--7 mills/November 2, 1982
- 22 Bayou Plaquemine-Wikoff Drainage--5 mills/Jan. 21, 1984
- 23 Library--4.25 mills/Jan. 19, 1985
- 24 Road Maintenance--3 mills/Nov. 28, 1981
- 25 Health Unit Mt.--1.06 mills/Nov. 28, 1981
- 26 Fire District #4 Maintenance – 8 mills/January 16, 1999
- 27 Assessor's original millage
- 28 Fire District #6 Maintenance–8.01 mills/June 15, 2000

1 Allen

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

3 Assessor--5.23 mills/1990

4 Road Dist. #1--4.86 mills/1992

5 Road Dist. #1--20.69 mills/1995

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

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

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

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

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

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

12 Road Dist. #3--30 mills/1995

13 Road Dist. #4--21.12 mills/1995

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

15 Library -- 10.76 mills/October 2002

16 Courthouse and Jail--4 mills/November 6, 201217 Road District 5--5.30 mills/November 6, 2012

18 Ascension

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

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

21 Library -- 2.6 mills/2000

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

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

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

25 Mental Health -- 2 mills/2000

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

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

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

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

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

- 1 Road Lighting District No. 6--5 mills/ January 16, 1993
- 2 Road Lighting District No. 7--5 mills/ September 27, 1986
- 3 Prairieville Fire District #3--11 mills/ July 16, 2005
- 4 Prairieville Fire District #3--10 mills/April 2, 2011
- 5 Assessor's original millage
- 6 Avoyelles
- 7 All millages listed on the tax roll, except the sheriff's original millage, shall share on
- 8 a pro rata basis
- 9 Beauregard
- 10 Law Enforcement District--5 mills/April 5, 1980
- 11 Assessor's original millage
- 12 Bienville
- 13 Solid Waste--6 mills/April 7, 1984
- 14 Assessor's 1997 millage
- 15 Caddo
- 16 Fire Protection District No. 1--5 mills/July 16, 1983
- 17 Juvenile Court--0.12 mills/January 16, 1982
- 18 Jail Facilities--4.00 mills/April 5, 1980
- 19 Courthouse Maintenance--3.00 mills/January 16, 1982
- 20 Law Enforcement District (Cont. Ser.)--4.00 mills/April 30, 1983
- 21 Library--4.90 mills/April, 1988
- 22 Library--5.26 mills/April 1996
- 23 Fire Dist. No. 2--10 mills/April 7, 1984
- 24 Fire Dist. No. 3--10 mills/Sept. 29, 1984
- 25 Fire Dist. No. 4--10 mills/Nov. 6, 1984
- 26 Fire Dist. No. 5--10 mills/Nov. 6, 1984
- 27 Fire Dist. No. 6--10 mills/Jan. 19, 1985
- 28 Fire Dist. No. 7--10 mills
- 29 Fire Dist. No. 8--4 mills/1999
- 30 Fire Dist. No. 9--10 mills, Nov. 18, 1989

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

- 1 Road Equipment--1993
- 2 Concordia
- 3 School Operation & Maintenance--23.25 mills/September, 1982
- 4 Library--All millages
- 5 Assessor's original millage
- 6 Law Enforcement District--12 mills/April 11, 1992
- 7 Highway, Drainage and Courthouse Maintenance--10 mills/October 16, 1993
- 8 East Baton Rouge
- 9 Fire Protection #6 (Hooper Rd.)--10 mills/November 6, 1984
- 10 Fire Protection #3 (Brownsfield)--10 mills/November 6, 1984
- 11 Fire Protection #4 (Central)-- 10 mills/October 8, 1985
- 12 Zachary Constitutional School -- 5 mills/November 15, 2003
- 13 Baker Constitutional School -- 5 mills/November 15, 2003
- 14 East Carroll
- 15 Garbage District No. 1--7 mills/November 4, 1980
- 16 Parish Library--6.5 mills/May 22, 1989
- 17 Parish Health Unit--3 mills
- 18 Rural Fire District Maintenance--2 mills
- 19 Courthouse Maintenance--2 mills
- 20 Road Maintenance and Construction--0.75 mills/March 26, 1983
- 21 Drainage Maintenance and Construct.--0.75 mills/March 26, 1983
- 22 East Carroll Hospital Service Dist.--5 mills/May 5, 1984
- 23 Assessor's original millage
- 24 East Feliciana
- 25 Assessment District, 1997
- 26 Evangeline
- 27 Consolidated School Dist. #2--9.47 mills/May 19, 1979
- 28 Basile New School Dist. #7--3.32 mills/May 19, 1979
- 29 Elderly Services--1 mill/Nov. 4, 1980
- 30 Ward 5 Fire Protection District--11.17 mills
- 31 Pine Prairie Fire Protection District--8.95 mills/Nov. 3, 1992
- 32 Acadia-Evangeline Fire Protection District--0.97 mills

- 1 Mamou Fire Protection District No. 1--8.0 mills/April, 1995
- 2 Fire District No. 2 -- 5 mills/1999
- 3 District Two Cemetery--1.07 mills
- 4 District Three Cemetery--1.07 mills
- 5 District Seven Cemetery--1.01 mills
- 6 Road District Two--10.00 mills (Additional)
- 7 Road District No. 5--10 mills/1997
- 8 Ward One Cemetery--1 mill/1997
- 9 Ward Four Cemetery--1 mill/1997
- 10 Ward Five Cemetery--1 mill/1997
- 11 Road District Three--.48 mills/1987 and 5.0 mills/1996
- 12 Road District Four--10.00 mills (Additional)
- 13 Mamou Gravity Drainage District No. 5--1.56 mills
- 14 Prairie Mamou Gravity Drainage District No. 8--3.42 mills
- 15 Durald Gravity Drainage District No. 4
- 16 Vidrine Gravity Drainage District No. 7
- 17 Assessor's original millage
- 18 Franklin
- 19 Law Enforcement District--10 mills/July 10, 1982
- 20 Assessor's original millage
- 21 Library--7 mills/1990
- 22 Health Unit--3.0 mills/November 6, 1990
- 23 Parish Equipment--8.0 mills/October 16, 1993
- 24 Drainage Maintenance--11 mills/October 16, 1993
- 25 Courthouse Maintenance--4 mills/October 16, 1993
- 26 Iberia
- 27 Recreation District No. 8--1.85 mills/November 13, 1993
- 28 Assessment District
- 29 Iberville
- 30 Law Enforcement District (Additional)--5 mills/December 8, 1979

- 1 Assessor's original millage
- 2 Jackson
- 3 Additional Support to Public Sch.--7.07 mills/July 28, 1979
- 4 Law Enforcement District--8 mills/May 16, 1981
- 5 Library--All millages
- 6 Assessment district
- 7 Jefferson
- 8 West Jefferson Levee District--All millages
- 9 Lafayette
- 10 Lafayette Parish Public Library--1.09 mills/May, 1979
- 11 School Board--10 mills/May 4, 1985
- 12 Lafayette Parish Sheriff--5.0 mills/May, 1980
- 13 Assessor's original millage
- 14 Bayou Vermilion District--All maintenance taxes prior to 1990
- 15 LaSalle
- 16 Law Enforcement District (Additional)--8.2 mills
- 17 Library--November 1995
- 18 Road District 2B--3.09 mills/April 16, 1988
- 19 Road District 2BN--1.03 mills/April 16, 1988
- 20 Ambulance Tax--0.65 mills
- 21 Road and Bridge--0.66 mills
- 22 Health Unit--0.23 mills
- 23 Fair Tax--0.09 mills
- 24 Special B & C 1A--0.19 mills
- 25 Sewer Maintenance--6.04 mills
- 26 Fire District--5.32 mills
- 27 Little Creek-Searcy Volunteer Fire District -- 20 mills
- 28 Summerville-Rosefield Volunteer Fire District -- 20 mills
- 29 Eden-Fellowship Volunteer Fire District -- 9.79 mills
- 30 Whitehall Volunteer Fire District -- Operations -- 10 mills

- 1 Whitehall Volunteer Fire District -- Maintenance -- 10 mills
- 2 Recreation District #22--1.05 mills
- 3 Assessor's original millage
- 4 Lincoln
- 5 Library Const./Mt.--0.75 Mills/January 21, 1978
- 6 Law Enforcement District (Additional)--8.5 mills/July 22,1992
- 7 School-Special Maint. & Oper.--0.15 mills/May 18, 1979
- 8 School-Special Repair & Equip.--0.15 mills/May 18, 1979
- 9 Library--0.71 mills/January 15, 1983
- 10 Assessor's original millage
- 11 Livingston
- 12 Law Enforcement District (Special)--12.19 mills/1976
- 13 Recreation District #3--2 mills/May 19, 1979
- 14 School District No. 5--5 mills/November 2, 1982
- 15 Fire District No. 1--10.04 mills/1986
- 16 Fire District No. 5--10 mills/Nov. 6, 1984
- 17 Fire District No. 7 -- 5 Mills/1999
- 18 Fire District No. 10--10.33 mills/1985
- 19 Fire District No. 11--All millages
- 20 Roads & Bridges--5 mills/November 3, 1992
- 21 Madison
- 22 Assessor's original millage
- 23 Morehouse
- 24 Bastrop Area Fire Pro. Dist. No. 2--2 mills/Nov. 7, 1978
- 25 Assessor's original millage
- 26 Library--1 mill/ Jan. 20, 1990
- 27 Natchitoches
- 28 Law Enforcement District (Additional)--10 mills/May 16, 1981
- 29 Fire District No. 6--7 mills
- 30 Parish Ambulance Tax

- 1 Fire District No. 7--10 mills
- 2 Goldonna Area Fire Protection Dist. No. 2
- 3 Library--3 mills/1988
- 4 Assessor's original millage
- 5 City of New Orleans
- 6 Board of Assessors' original millage
- 7 Ouachita
- 8 Law Enforcement District (Add.)--7.85 mills/Oct. 17, 1981
- 9 Ouachita Parish Road Lighting District No. 1 (Lakeshore Area)
- 10 Ouachita Parish Assessment District
- 11 Green Oaks Juvenile Detention Home -- 3.75 mills/1996
- 12 Library -- 7.75 mills/1995
- 13 Plaquemines
- 14 School Board Tax--6 (4 Maint./2 Sal.) mills/November 19, 1983
- 15 Law Enforcement District (Additional)--5 mills/May 4, 1985
- 16 Water--2.47 mills in 1992
- 17 Library--1.24 mills in 1992
- 18 Pollution Control--2.47 mills in 1992
- 19 Road Maintenance--1.86 mills in 1992
- 20 Public Health--1.24 mills in 1992
- 21 Waste Disposal--3.69 mills in 1992
- 22 Incineration--1.24 mills in 1992
- 23 Hospital--2.54 mills in 1992
- 24 Law Enforcement Jail Fac. Prop. I--6 mills/October 3, 1992
- 25 Assessor's original millage
- 26 Pointe Coupee
- 27 Law Enforcement District (Additional)--10 mills/April 4, 1981
- 28 School Board--5.83 mills/April 4, 1981
- 29 Library--1.22 mills/April 4, 1981
- 30 Fire Protection Dist. #1--All maint. millages prior to 1991

- 1 Fire Protection District #2--3 mills/October 17, 1981
- 2 Fire Protection District #3--3 mills/October 17, 1981
- 3 Fire Protection District #4--3 mills/October 17, 1981
- 4 Fire Protection District #5--5 mills/October 17, 1981
- 5 Sewerage Dist. No. 1 Mt.--5 mills/July 9, 1977 (levied 1980)
- 6 Assessor's original millage
- 7 Rapides
- 8 Rapides Parish School Board-- .20 mills/April 1, 1978
- 9 Rapides Parish School Board--15.20 mills/May 13, 1978
- 10 Gravity Drainage District #1 Main.--1 mill/October 17, 1981
- 11 Road District 1A (Ward 4)
- 12 Road District 2C
- 13 Road District 3A
- 14 Road District 5A
- 15 Road District 6A (Ward 6)
- 16 Road District 7A (Ward 7)
- 17 Road District 36 (Ward 8)
- 18 Road District 9B (Ward 9)
- 19 Road District 10A (Ward 10)
- 20 Road District 2B (Ward 11)
- 21 Fire District #8 (Maint.)--20 mills/April 30, 1983
- 22 School District No. 11 (Ward 10)--2 mills/May 7, 1980
- 23 School District No. 50 (Ward 11)--2 mills/September 11, 1982
- 24 School Dist. No. 51 (Ward 5)--All maint. millages prior to 1990
- 25 Consolidated School Dist. No. 62--4.02 mills/April 4, 1987
- 26 Consolidated School Dist. No. 62--4.00 mills/April 16, 1988
- 27 Fire District No. 5--20 mills/Nov. 4, 1986
- 28 Fire District No. 3--12 mills/Oct. 19, 1985
- 29 Fire District No. 7--6 mills/May 3, 1986
- 30 Fire District No. 9

- 1 Fire District No. 10--20 mills/Nov. 4, 1986
- 2 Fire District No. 11
- 3 Fire District No. 12
- 4 Assessor's original millage
- 5 Plainview Fire District No. 10--10 mills/1990
- 6 Fire District #4
- 7 Fire District #7
- 8 Senior Citizens
- 9 Buckeye Recreational District
- 10 Flatwoods Fire District
- 11 Law Enforcement District (Additional)--Nov. 6, 1984
- 12 Fire District No. 6--20 mills
- 13 Library--6.0 mills/January 15, 1994
- 14 Library--1.00 mill/September 30, 2006
- 15 Recreational District Ward 9--6.14 mills/November 17, 2001
- 16 Red River
- 17 Law Enforcement District (Additional)--5 mills/April 5, 1980
- 18 St. Bernard
- 19 St. Bernard Port, Harbor and Terminal District--All millages
- 20 Library--All millages
- 21 St. Charles
- 22 Law Enforcement District (Add.)--7.75 mills/Nov. 4, 1980
- 23 Library--3 mills/September 27, 1986
- 24 Law Enforcement District --3.75 mills/July 16, 2005
- 25 Assessor's original millage
- 26 St. Helena
- 27 Parishwide Road District Maintenance
- 28 Road District #1 Maintenance
- 29 Sub-Road District #2 of Road District #2 Maintenance
- 30 Road District #3 Maintenance

- 1 Road District #4 Maintenance
- 2 Road District #5 Maintenance
- 3 Road District #6 Maintenance
- 4 Parish Library
- 5 Fire Protection District #5 Maintenance
- 6 Law Enforcement District--10 mills/May 3, 1986
- 7 Assessor's original millage
- 8 Sub-Road District #1 of Road District #2
- 9 Fire Protection District #2
- 10 Fire Protection District #3
- 11 Florida Parishes Juvenile Detention Center--3 mills/1995
- 12 St. James
- 13 St. James Hospital Board--4.31 mills/May 18, 1979
- 14 Gramercy Recreation District--5 mills/May 18, 1979
- 15 Law Enforcement District--6.00 mills/July 16, 1988
- 16 Assessment District, 1985
- 17 St. John
- 18 Law Enforcement District (Additional)--15.18 mills/May 17, 1980
- 19 Assessor's original millage
- 20 St. Landry
- 21 Gravity Drainage District No. 1 of Ward 2
- 22 Fire District #3
- 23 Fire District #2
- 24 Fire District No. 5
- 25 St. Landry Parish School Board--12 mills/May 3, 1986
- 26 Jail Maintenance Tax--1 mill/~~January 19, 1989~~ April 30, 2011
- 27 Fire District No. 6
- 28 Acadia-St. Landry Hospital District--7 mills/November 2, 1982
- 29 Road District #11A, Sub-1--10.00 mills/1993
- 30 Road District #11-A, Sub-2 Maintenance--5 mills/April 30, 1983
- 31 Road District #3, Ward 1, Sub-1 Main.--10 mills/Jan. 21, 1984
- 32 Road District #12, Ward 2--2.65 mills/January 1, 1979
- 33 Road District #1, Ward 3
- 34 Road District #4,-- 10 mills/July 21, 2001

- 1 Road District #5--15 mills/1993
- 2 Road District #6--15 mills/ May 4, 2002
- 3 Assessor's original millage
- 4 South St. Landry Comm. Library Dist.--5.75 mills/Nov. 16, 1991

5 St. Martin

- 6 Assessor's original millage

7 St. Mary

- 8 Wax Lake East Drainage District
- 9 Sub Gravity Drainage District of Wax Lake East

- 10 Assessor--2.9 mills/1982

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

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

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

14 St. Tammany

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

18 Tangipahoa

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

- 20 Library--.60 mills/1984

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

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

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

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

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

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

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

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

- 29 Law Enforcement District (Additional)--10 mills

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

- 1 Assessor's original millage
- 2 Gravity Drainage District No. 5--5 mills/April 7, 1990
- 3 Florida Parishes Juvenile Detention Center--3 mills/1995
- 4 Pontchatoula Recreation Dist.--10 mills/1996
- 5 Independence Recreation Dist.--15 mills/1996
- 6 Hammond Alternate School -- 3 mills/1996
- 7 Tensas
- 8 Gravity Drainage Dist. No. 2--3 mills/October 3, 1992
- 9 Medical Services--12 mills/February 28, 1987
- 10 Assessor's additional millage--1988
- 11 Terrebonne
- 12 All millages listed on the tax roll, except the sheriff's original millage, shall share a
- 13 pro rata basis.
- 14 Vermilion
- 15 Subroad Dist. No. 5 of Road Dist. No. 2--5 mills/1979
- 16 Road District No. 3--5 mills/1979
- 17 Subroad Dist. No. 2 of Road Dist. No. 2--5 mills/1979
- 18 Library -- 1.12 mills/1994
- 19 Washington
- 20 Washington Schools Spec. Main./Op.--0.90 mills/1984
- 21 School District #2 Maintenance--0.98 mills/1981
- 22 School District #2 Support--0.98 mills/ 1981
- 23 Bogalusa City Schools Main./Op.--23 mills/ 1989
- 24 Library--4.57 mills/ 1987
- 25 Angie School--5 mills/1990
- 26 Assessor's millage
- 27 Rich. FD #2 -- 8 mills/1998
- 28 Bonner Creek Fire Dist.--8.46 mills/1987
- 29 Bonner Creek Fire Dist.--5 mills/1996
- 30 Spring Hill Fire Dist. #8--5.73 mills/1995

- 1 Spring Hill Fire District #8 -- 6 mills/1998
- 2 Mt. Herman Fire Dist. #9--16 mills/1995
- 3 Pine Fire Dist. #4--10 mills/1995
- 4 Angie Fire Dist. #5--10 mills/1992
- 5 Varnado Fire Dist. #6--10 mills/1992
- 6 Fire Dist. #7--5 mills/1996
- 7 Fire Dist. #7--12.27 mills/1992
- 8 Hayes Creek Fire District #3--17 mills/1999
- 9 Florida Parishes Juvenile Detention Center--3 mills/1995
- 10 West Baton Rouge
- 11 Law Enforcement District (Additional)--5 mills/1980
- 12 West Carroll
- 13 Ward 1 Road Maintenance--5.45 mills
- 14 Ward 2 Road Maintenance--4.59 mills
- 15 Ward 2 Special Tax--Road District #2--2.75 mills
- 16 Ward 3 Road Maintenance--4.96 mills
- 17 Ward 3 Special Tax--Road Dist. #3--2.98 mills
- 18 Ward 4 Road Maintenance--Road Dist. No. 4-4--4.20 mills
- 19 Ward 4 Road Maintenance--Road Dist. No. 4-6--5.28 mills
- 20 Ward 4 Special Tax--Road Dist. #4-4--2.52 mills
- 21 Ward 4 Special Tax--Road Dist. #4-6--3.17 mills
- 22 Ward 5 Road Maintenance--4.78 mills
- 23 Ward 5 Special Tax--Road Dist. No. 5--2.87 mills
- 24 Public Health Unit Maintenance--1.5 mills/ 1980
- 25 Roads & Bridges--8 mills/March 30, 1985
- 26 School Parishwide Maintenance--10 mills/ 1990
- 27 Assessment District
- 28 West Feliciana
- 29 Law Enforcement District (Additional)--6 mills/1986
- 30 Assessor's original millage

1 Winn

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

3 Assessor's original millage

4 Library -- 1979 millage

5 Library -- 3 mills/1999

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

18 (2) No bond millages levied to service bonds under the authority of Louisiana
19 Constitution Article VI, Section 33(B) or Article XIV, Section 14 of the Louisiana
20 Constitution of 1921 or any other constitutional or statutory authority for the issuance of
21 general obligation bonds shall share in the proceeds of this Act and the governing authority
22 of the issuing political subdivision shall levy and collect or cause to be levied and collected
23 on all taxable property in the political subdivision ad valorem taxes sufficient to pay
24 principal and interest and redemption premiums, if any, on such bonds as they mature; the
25 only exceptions to this prohibition shall be specifically included in this Subsection. In the
26 parish of Natchitoches, bond millages shall share and any tax recipient body in said parish
27 otherwise eligible to participate in the revenue sharing fund may use the funds for the
28 retirement of the principal, interest, or premium, if any, or any combination thereof, of any
29 outstanding bonded indebtedness of such tax recipient body. In the parish of Livingston the
30 millage authorized in 1975 for the parish health unit shall share as an operation and

1 maintenance millage. In the parish of Avoyelles, the Ward 7 School District Construction
 2 Tax and the Ward 10 School District Construction Tax shall each share as an operation and
 3 maintenance millage. In the parish of DeSoto, the 150 mills authorized for School District
 4 #2 shall share as an operation and maintenance millage. In the parish of East Baton Rouge,
 5 the BREC Capital Improvement Tax shall share as an operation and maintenance millage.
 6 Bond millages may share in the parish of Sabine; however, if there are no excess funds those
 7 millages levied for operation and maintenance of those taxing districts eligible for
 8 reimbursement shall have priority for reimbursement to the extent that funds are available.
 9 In the parish of Bossier, bond millages and operation and maintenance millages shall share
 10 on a pro rata basis and the school bonds listed in Section 9(B)(3) shall share as provided
 11 therein.

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

24 Section 10. In the event the distribution to the tax collector in each parish and to the
 25 city of New Orleans is more than the amount necessary to satisfy the requirements of
 26 Sections 6 and 7 of this Act and to reimburse all tax recipient bodies as set forth in Section
 27 9 of this Act, then the city of New Orleans and the tax collector in each parish, within fifteen
 28 days after receipt thereof, shall distribute such remaining excess amount as follows, except
 29 as otherwise provided in Subsection D of this Section:

30 A. The portion of the excess equal to the ratio that the parish public school

1 population bears to the total population of the parish shall be allocated and distributed to the
 2 respective city and parish school boards in the parish proportionate to the public school
 3 population of each.

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

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

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

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

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

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

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

30 (5) In the parishes of Acadia, Bienville, East Feliciana, Franklin, Jackson, St.

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

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

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

27 (8) In the parishes of Catahoula and Concordia, forty-four percent thereof to the
28 parish governing authority, thirty-three percent thereof to the parish school board, and
29 twenty-three percent thereof to the incorporated municipalities in the parish, to be distributed
30 to such incorporated municipalities pro rata on a population basis; prior to the distribution

1 of any excess funds in Concordia Parish, the parish libraries therein shall be reimbursed an
 2 amount equal to any increase in the sheriff's commission deducted from library taxes over
 3 and above the percentage authorized to be deducted in the 1975 calendar year; and the
 4 balance of the excess shall be distributed as provided above in this Paragraph. However, in
 5 the parish of Catahoula, the tax collector shall retain the sum of seventeen thousand dollars
 6 of the excess, in addition to the commission provided in Section 6 of this Act, and the
 7 balance of the excess shall be distributed as provided above in this Paragraph; and further,
 8 in the parish of Concordia, the tax collector shall retain the sum of thirty-five thousand
 9 dollars of the excess, in addition to the commission provided in Section 6 of this Act, and
 10 the balance of the excess shall be distributed as provided above in this Paragraph.

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

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

19 (11) In the parishes of Allen, Avoyelles, Bossier, Claiborne, DeSoto, East Carroll,
 20 Evangeline, Iberia, Lafayette, Lincoln, Madison, Rapides, Richland, St. Martin, St. Mary,
 21 Union, Webster, and West Carroll, thirty-three and one-third percent thereof to the parish
 22 governing authority, thirty-three and one-third percent thereof to the parish school board, and
 23 thirty-three and one-third percent thereof to the incorporated municipalities in the parish, to
 24 be distributed to such incorporated municipalities pro rata on a population basis. Further,
 25 in the parish of Evangeline the additional excess funds received by the school board as a
 26 result of the change in percentages from those provided in Act 719 of the 1975 Regular
 27 Session of the Louisiana Legislature shall be used solely for the purpose of restoring the
 28 salaries or benefits to those school board employees to the same level or amount as were
 29 paid prior to the recent reductions or decreases in such salaries or benefits; however, if the
 30 excess funds are insufficient to restore the salaries or benefits to their former level or

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

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

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

1 Extraordinary Session except:

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

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

13 However, in the parish of Pointe Coupee, the sheriff shall retain the sum of ten
 14 thousand dollars of such excess amount, in addition to the commission provided in Section
 15 6 of this Act, to be used for the operation and maintenance of his department, and the
 16 balance of the excess shall be distributed as provided above in this Paragraph.

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

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

26 (15) In the parish of East Baton Rouge, such excess amount shall be distributed to
 27 the East Baton Rouge Parish School Board, the East Baton Rouge City-Parish Government,
 28 the town of Zachary, the city of Baker and the East Baton Rouge Parish Recreation
 29 Commission in proportion to the ad valorem taxes collected by or reimbursed to each and
 30 sales taxes collected by each in the twelve-month period ending June 30, 1974, and every

1 subsequent twelve-month period. However, twenty thousand dollars of such excess funds
 2 shall be dedicated to each of the following volunteer fire departments: Pride, Sharon Hills,
 3 Central, Brownsfield and East Side.

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

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

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

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

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

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

1 directly assist the students, and the balance of the excess shall be distributed as provided
 2 above in this Paragraph.

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

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

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

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

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

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

1 parish shall make the distribution requested provided that such distribution is in compliance
 2 with the provisions of this Act and particularly other provisions of Section 10 hereof.

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

7 Section 12. In accordance with the provisions of this Act, the amount to be
 8 distributed to each parish and to the city of New Orleans during the Fiscal Year 2013-2014
 9 shall be as follows:

10		Total Due	Sheriff's	Retirement
11	<u>PARISH</u>	<u>FY 2013-2014</u>	<u>Fund</u>	<u>Contribution</u>
12	ACADIA	\$ 1,233,626	\$ 145,346	\$ 20,927
13	ALLEN	514,148	72,040	9,494
14	ASCENSION	2,266,678	125,070	19,688
15	ASSUMPTION	458,113	84,907	7,975
16	AVOUELLES	853,411	123,120	16,210
17	BEAUREGARD	730,429	82,080	11,653
18	BIENVILLE	291,331	58,100	8,095
19	BOSSIER	2,343,808	166,208	45,593
20	CADDO	4,873,948	535,179	207,376
21	CALCASIEU	3,805,560	460,020	120,947
22	CALDWELL	215,936	46,109	6,376
23	CAMERON	146,820	48,546	7,995
24	CATAHOULA	226,198	45,622	6,056
25	CLAIBORNE	340,451	52,933	6,516
26	CONCORDIA	427,663	71,162	9,714
27	DESOTO	561,659	53,323	6,976
28	EAST BATON ROUGE	8,526,373	693,881	239,396
29	EAST CARROLL	140,570	43,185	6,616
30	EAST FELICIANA	414,862	47,669	4,757

1	EVANGELINE	682,954	71,162	10,494
2	FRANKLIN	432,239	71,260	15,131
3	GRANT	454,079	59,854	7,136
4	IBERIA	1,482,997	216,509	36,918
5	IBERVILLE	647,910	135,598	16,190
6	JACKSON	326,914	63,656	9,894
7	JEFFERSON	8,341,123	1,297,687	276,954
8	JEFFERSON DAVIS	622,872	67,555	15,311
9	LAFAYETTE	4,379,179	300,344	56,826
10	LAFOURCHE	1,964,163	187,946	39,137
11	LASALLE	307,723	53,420	6,976
12	LINCOLN	896,622	70,870	18,429
13	LIVINGSTON	2,617,600	163,673	26,424
14	MADISON	227,236	43,185	8,015
15	MOREHOUSE	552,438	97,580	18,129
16	NATCHITOCHE	774,831	104,501	15,491
17	ORLEANS	6,799,580	0	0
18	OUACHITA	2,989,709	266,712	63,962
19	PLAQUEMINES	456,386	139,985	24,805
20	POINTE COUPEE	468,066	62,486	8,435
21	RAPIDES	2,631,677	316,818	74,975
22	RED RIVER	180,080	41,040	2,938
23	RICHLAND	430,068	63,851	13,652
24	SABINE	493,616	66,776	10,334
25	ST. BERNARD	789,934	337,972	60,064
26	ST. CHARLES	1,054,443	103,331	19,169
27	ST. HELENA	232,134	43,477	5,817
28	ST. JAMES	445,669	90,464	15,171
29	ST. JOHN	904,609	115,419	14,072
30	ST. LANDRY	1,654,054	267,102	40,236

1	ST. MARTIN	1,064,284	109,278	12,512
2	ST. MARY	1,071,795	184,729	36,498
3	ST. TAMMANY	4,813,630	268,272	47,891
4	TANGIPAHOA	2,404,342	270,319	37,238
5	TENSAS	103,984	33,441	5,317
6	TERREBONNE	2,189,732	217,678	43,474
7	UNION	458,521	57,515	8,175
8	VERMILION	1,164,451	118,929	20,068
9	VERNON	1,026,698	158,604	22,227
10	WASHINGTON	947,994	131,504	18,429
11	WEBSTER	836,098	104,111	22,606
12	WEST BATON ROUGE	477,960	72,819	10,314
13	WEST CARROLL	235,986	45,232	9,314
14	WEST FELICIANA	286,583	39,383	3,758
15	WINN	<u>305,453</u>	<u>61,706</u>	<u>7,535</u>
16	TOTAL	<u>\$ 90,000,000</u>	<u>\$9,748,253</u>	<u>\$1,998,801</u>

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

1 earned prior to the distributions within the parish as required by the foregoing provisions of
2 this Act, shall be paid over a pro rata basis together with the principal amounts due the local
3 recipients under the provisions of this Act upon distribution thereto, and the parish tax
4 collectors or the city of New Orleans may retain only investment income earned on that
5 portion of the total parish allocation to which they are otherwise entitled under the provisions
6 of this Act. In light of the fact that all assessment roll figures will not be available in time
7 to base the December distribution by the treasurer on current figures, the distribution of
8 funds on the first day of December pursuant to this Act shall be based on the distribution
9 figures for Fiscal Year 2011-2012. The remaining two distributions on the fifteenth day of
10 March and the fifteenth day of May shall be based on current figures for Fiscal Year 2012-
11 2013, and such distributions shall be adjusted to compensate for the differences resulting in
12 the use of the Fiscal Year 2011-2012 figures for the December distribution.

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

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____