

ACT No. 197

2022 Regular Session

HOUSE BILL NO. 633

BY REPRESENTATIVE ZERINGUE

1 AN ACT

2 To provide with respect to the Revenue Sharing Fund and the allocation and distribution
3 thereof for Fiscal Year 2022-2023 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 Waterway District. In
14 the parish of Lafourche, "tax recipient bodies" shall not include the Atchafalaya Basin Levee
15 District, the Lafourche Basin 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

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

Acadia

Mermentau River Harbor & Terminal

Allen

Elizabeth Recreation District #3

Kinder Recreation District #2--Maintenance

Hospital Service District #3--Maintenance

Ascension

Lighting District #6

Lighting District #7

Avoyelles

Red River Waterway District--Capital Outlay

Red River Waterway District--Operations

Beauregard

Waterworks District #3--Ward 4

Waterworks District #3--Ward Bienville

Fire Protection District #6

Hospital Service District #2

Caldwell

Columbia Heights Sewerage

Cameron

Cameron Water District #1--Maintenance

Water District #7--Maintenance

Grand Lake Recreation District--Maintenance

Water District #10--Maintenance

Fire District #10--Maintenance

Catahoula

Hospital District #2

Claiborne

Hospital District #1

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

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

1 Fire District #9

2 Fire District #10

3 Recreation District #2

4 Tangipahoa

5 Hospital District #1--Maintenance

6 Union

7 Hospital Service--Tri-Ward

8 Hospital Service--East Union

9 Vermilion

10 Ward 8 Public Cemetery

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

16 Assumption

17 Road Lighting District #2

18 Bossier

19 Cypress Back Bayou Recreation Tax--Bonds/Maintenance

20 East Baton Rouge

21 Village St. George Fire District

22 Ouachita

23 Cooley Hospital Tax

24 Sterlington Sewerage District

25 Fire District No. 1--Maintenance

26 North Monroe Sewerage District No. 1--Maintenance

27 Road Light District #5

28 Road Light District #1

29 Road Light District #3

30 Road Light District #4

31 East Ouachita Recreational District

1 Terrebonne

2 Road Lighting District No. 4

3 Road Lighting District No. 5--Maintenance

4 Road Lighting District No. 6

5 Road Lighting District No. 8--Maintenance

6 Road Lighting District No. 9--Maintenance

7 Road Lighting District No. 10--Maintenance

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

9 Fire Protection District No. 5--Maintenance

10 Fire Protection District No. 8--Maintenance

11 Fire Protection District No. 10--Maintenance

12 Sanitation District No. 1--Maintenance

13 Recreation District No. 1--Maintenance

14 Recreation District No. 4--Maintenance

15 Road Lighting District No. 1--Maintenance

16 Road Lighting District No. 2--Maintenance

17 Road Lighting District No. 3A

18 Fire Protection District No. 123--Maintenance

19 Fire Protection District No. 9--Maintenance

20 Road Lighting District No. 7--Maintenance

21 St. Tammany

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

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

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

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

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

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

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

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

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

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

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

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

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

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

23 Section 7.A. Two and forty-four hundredths percent of all revenue sharing funds
24 distributed by the provisions of this Act, excluding such funds as are distributed directly to
25 the city of New Orleans and the amount listed on the prior year Ouachita tax rolls which
26 were due the Monroe City School Board (\$1,184,778), shall form a special fund
27 (\$1,996,754) to be distributed to the various retirement systems which were eligible for
28 payment pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this
29 Act for distribution to such retirement systems, and shall make due payment thereof to each
30 retirement system in the same proportion that the statutory deduction provided by law for
31 the system bears to the total statutory deductions provided by law for all such retirement

systems. 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:

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

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

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

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

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

1 exemption losses in 1977 on the Orleans Levee District's two mill tax. The remaining
2 amount shall be adjusted by the percentage by which the number of homesteads in the city
3 of New Orleans increased or decreased from 1977 to 2021, together with any additional
4 taxing bodies or millages authorized to participate on the same pro rata basis under the
5 provisions of Subsection B of this Section.

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

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

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

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

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

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

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

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

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

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

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

19 Parish Library--12 mills/November 2004

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

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

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

29 Parish Council - 57.40%

30 School Board - 27.25%

31 South Lafourche Levee District - 2.95%

1 Port Commission - 2.06%

2 Assessor - 3.32%

3 Bayou Lafourche Fresh Water District - 2.82%

4 North Lafourche Levee District - 4.20%

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

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

10 Bayou Blue Fire District - 0.42%

11 Drainage District No. 1 - 0.90%

12 Drainage District No. 5 - 0.65%

13 Fire District No. 1 - 0.57%

14 Fire District No. 2 - 0.59%

15 Fire District No. 3 - 1.30%

16 Fire District No. 9 - 0.42%

17 Lafourche Ambulance District No. 1 - .61%

18 Recreation District No. 2 - 2.81%

19 Water District No. 1 - 3.02%

20 Health Unit - 3.04%

21 Recreation Commission - 5.05%

22 Recreation District No. 1 - 0.96%

23 Recreation District No. 8 - 0.61%

24 Drainage - 10.14%

25 Road Lighting - 4.24%

26 Public Buildings - 6.19%

27 Library - 6.24%

28 Criminal - 0.24%

29 Road District #1 - 5.46%

30 Drainage 1 of 12 - 0.20%

31 Drainage 2 of 12 - 0.11%

1 Drainage 3 of 12 - 0.14%

2 Juvenile Justice - 1.47%

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

4 Schools - 24.31%

5 Special Education - 2.94%

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

9 Police Jury--48.5%

10 School Board--29.4%

11 Sheriff--11.9%

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

13 Lake Charles Harbor and Terminal District--2.8%

14 Assessor--2.3%

15 Vinton Harbor and Terminal District--0.1%.

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

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

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

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

26 Law Enforcement District - 30.77%

27 Police Jury - 30.25%

28 School Board - 28.72%

29 Assessment District - 10.26%

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

1 Acadia

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

3 5th Ward Gravity Drainage District--5 mills/April, 1980

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

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

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

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

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

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

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

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

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

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

14 Assessor's original millage

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

16 Allen

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

18 Assessor--5.23 mills/1990

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

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

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

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

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

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

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

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

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

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

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

30 Library -- 10.76 mills/October 2002

31 Courthouse and Jail--4 mills/November 6, 2012

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

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

13 Fire Dist. No. 6--10 mills/Jan. 19, 1985

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

18 School Board Operations--11 mills/May 4, 1985

19 Public Works--6 mills/November 4, 1986

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

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

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

4 Parish Health Unit--3 mills

5 Rural Fire District Maintenance--2 mills

6 Courthouse Maintenance--2 mills

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

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

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

10 Assessor's original millage

11 East Feliciana

12 Assessment District, 1997

13 Evangeline

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

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

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

17 Ward 5 Fire Protection District--11.17 mills

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

19 Acadia-Evangeline Fire Protection District--0.97 mills

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

21 Fire District No. 2 -- 5 mills/1999

22 District Two Cemetery--1.07 mills

23 District Three Cemetery--1.07 mills

24 District Seven Cemetery--1.01 mills

25 Road District Two--10.00 mills (Additional)

26 Road District No. 5--10 mills/1997

27 Ward One Cemetery--1 mill/1997

28 Ward Four Cemetery--1 mill/1997

29 Ward Five Cemetery--1 mill/1997

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

31 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

- 1 Green Oaks Juvenile Detention Home -- 3.75 mills/1996
- 2 Library -- 7.75 mills/1995
- 3 **Plaquemines**
- 4 School Board Tax--6 (4 Maint./2 Sal.) mills/November 19, 1983
- 5 Law Enforcement District (Additional)--5 mills/May 4, 1985
- 6 Water--2.47 mills in 1992
- 7 Library--1.24 mills in 1992
- 8 Pollution Control--2.47 mills in 1992
- 9 Road Maintenance--1.86 mills in 1992
- 10 Public Health--1.24 mills in 1992
- 11 Waste Disposal--3.69 mills in 1992
- 12 Incineration--1.24 mills in 1992
- 13 Hospital--2.54 mills in 1992
- 14 Law Enforcement Jail Fac. Prop. I--6 mills/October 3, 1992
- 15 Assessor's original millage
- 16 **Pointe Coupee**
- 17 Law Enforcement District (Additional)--10 mills/April 4, 1981
- 18 School Board--5.83 mills/April 4, 1981
- 19 Library--1.22 mills/April 4, 1981
- 20 Fire Protection Dist. #1--All maint. millages prior to 1991
- 21 Fire Protection District #2--3 mills/October 17, 1981
- 22 Fire Protection District #3--3 mills/October 17, 1981
- 23 Fire Protection District #4--3 mills/October 17, 1981
- 24 Fire Protection District #5--5 mills/October 17, 1981
- 25 Sewerage Dist. No. 1 Mt.--5 mills/July 9, 1977 (levied 1980)
- 26 Assessor's original millage
- 27 **Rapides**
- 28 Rapides Parish School Board--.20 mills/April 1, 1978
- 29 Rapides Parish School Board--15.20 mills/May 13, 1978
- 30 Gravity Drainage District #1 Main.--1 mill/October 17, 1981
- 31 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

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

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

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

5 Assessment District, 1985

6 St. John

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

8 Assessor's original millage

9 St. Landry

10 Gravity Drainage District No. 1 of Ward 2

11 Fire District #3

12 Fire District #2

13 Fire District No. 5

14 St. Landry Parish School Board--12 mills/May 3, 1986

15 Jail Maintenance Tax--1 mill/April 30, 2011

16 Fire District No. 6

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

18 Road District #11A, Sub-1--10.00 mills/1993

19 Road District #11-A, Sub-2 Maintenance--5 mills/April 30, 1983

20 Road District #3, Ward 1, Sub-1 Main.--10 mills/Jan. 21, 1984

21 Road District #12, Ward 2--2.65 mills/January 1, 1979

22 Road District #1, Ward 3

23 Road District #4--10 mills/July 21, 2001

24 Road District #5--15 mills/1993

25 Road District #6--15 mills/ May 4, 2002

26 Assessor's original millage

27 South St. Landry Comm. Library Dist.--5.75 mills/Nov. 16, 1991

28 Fire District #1

29 St. Martin

30 Assessor's original millage

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
10 authorized on April 5, 1980, and May 5, 1984, with the exception of the sheriff's original
11 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

1 Tensas

2 Gravity Drainage Dist. No. 2--3 mills/October 3, 1992

3 Medical Services--12 mills/February 28, 1987

4 Assessor's additional millage--1988

5 Terrebonne

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

8 Vermilion

9 Subroad Dist. No. 5 of Road Dist. No. 2--5 mills/1979

10 Road District No. 3--5 mills/1979

11 Subroad Dist. No. 2 of Road Dist. No. 2--5 mills/1979

12 Library -- 1.12 mills/1994

13 Washington

14 Washington Schools Spec. Main./Op.--0.90 mills/1984

15 School District #2 Maintenance--0.98 mills/1981

16 School District #2 Support--0.98 mills/1981

17 Bogalusa City Schools Main./Op.--23 mills/1989

18 Library--4.57 mills/1987

19 Angie School--5 mills/1990

20 Assessor's millage

21 Rich. FD #2 -- 8 mills/1998

22 Bonner Creek Fire Dist.--8.46 mills/1987

23 Bonner Creek Fire Dist.--5 mills/1996

24 Spring Hill Fire Dist. #8--5.73 mills/1995

25 Spring Hill Fire District #8 -- 6 mills/1998

26 Mt. Herman Fire Dist. #9--16 mills/1995

27 Pine Fire Dist. #4--10 mills/1995

28 Angie Fire Dist. #5--10 mills/1992

29 Varnado Fire Dist. #6--10 mills/1992

30 Fire Dist. #7--5 mills/1996

31 Fire Dist. #7--12.27 mills/1992

1 Hayes Creek Fire District #3--17 mills/1999

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

3 West Baton Rouge

4 Law Enforcement District (Additional)--5 mills/1980

5 Assessment District of West Baton Rouge Parish--1.35 mills/1985

6 West Carroll

7 Ward 1 Road Maintenance--5.45 mills

8 Ward 2 Road Maintenance--4.59 mills

9 Ward 2 Special Tax--Road District #2--2.75 mills

10 Ward 3 Road Maintenance--4.96 mills

11 Ward 3 Special Tax--Road Dist. #3--2.98 mills

12 Ward 4 Road Maintenance--Road Dist. No. 4-4--4.20 mills

13 Ward 4 Road Maintenance--Road Dist. No. 4-6--5.28 mills

14 Ward 4 Special Tax--Road Dist. #4-4--2.52 mills

15 Ward 4 Special Tax--Road Dist. #4-6--3.17 mills

16 Ward 5 Road Maintenance--4.78 mills

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

18 Public Health Unit Maintenance--1.5 mills/ 1980

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

20 School Parishwide Maintenance--10 mills/ 1990

21 Assessment District

22 West Feliciana

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

24 Assessor's original millage

25 Winn

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

27 Assessor's original millage

28 Library -- 1979 millage

29 Library -- 3 mills/1999

30 C.(1) If the amount distributed to the tax collector and the city of New Orleans is
31 less than the amount required to reimburse tax losses on the basis of the tax rolls of the

1 current calendar year as provided in Subsection A of this Section, the tax collector and the
2 city of New Orleans shall prorate such lesser amount among the various tax recipient bodies
3 within the parish so that the lesser amount received by each tax recipient body shall be
4 proportionate to the reduction in the total amount distributed to each parish, and the amount
5 distributed by the state treasurer to the city treasurer of the city of Monroe shall be based
6 upon similar prorating, if necessary; however, in the parish of St. Bernard, the Lake Borgne
7 Levee District shall receive a minimum of \$163,000 and the St. Bernard Port, Harbor and
8 Terminal District shall receive a minimum of \$125,000 and, in Allen Parish the Special Law
9 Enforcement District shall receive a minimum of \$58,000 and the Assessor shall receive a
10 minimum of \$36,500.

11 (2) No bond millages levied to service bonds under the authority of Louisiana
12 Constitution Article VI, Section 33(B) or Article XIV, Section 14 of the Louisiana
13 Constitution of 1921 or any other constitutional or statutory authority for the issuance of
14 general obligation bonds shall share in the proceeds of this Act and the governing authority
15 of the issuing political subdivision shall levy and collect or cause to be levied and collected
16 on all taxable property in the political subdivision ad valorem taxes sufficient to pay
17 principal and interest and redemption premiums, if any, on such bonds as they mature; the
18 only exceptions to this prohibition shall be specifically included in this Subsection. In the
19 parish of Natchitoches, bond millages shall share and any tax recipient body in said parish
20 otherwise eligible to participate in the revenue sharing fund may use the funds for the
21 retirement of the principal, interest, or premium, if any, or any combination thereof, of any
22 outstanding bonded indebtedness of such tax recipient body. In the parish of Livingston the
23 millage authorized in 1975 for the parish health unit shall share as an operation and
24 maintenance millage. In the parish of Avoyelles, the Ward 7 School District Construction
25 Tax and the Ward 10 School District Construction Tax shall each share as an operation and
26 maintenance millage. In the parish of DeSoto, the 150 mills authorized for School District
27 #2 shall share as an operation and maintenance millage. In the parish of East Baton Rouge,
28 the BREC Capital Improvement Tax shall share as an operation and maintenance millage.
29 Bond millages may share in the parish of Sabine; however, if there are no excess funds those
30 millages levied for operation and maintenance of those taxing districts eligible for
31 reimbursement shall have priority for reimbursement to the extent that funds are available.

1 In the parish of Bossier, bond millages and operation and maintenance millages shall share
2 on a pro rata basis and the school bonds listed in Section 9(B)(3) shall share as provided
3 therein.

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

16 Section 10. In the event the distribution to the tax collector in each parish and to the
17 city of New Orleans is more than the amount necessary to satisfy the requirements of
18 Sections 6 and 7 of this Act and to reimburse all tax recipient bodies as set forth in Section
19 9 of this Act, then the city of New Orleans and the tax collector in each parish, within fifteen
20 days after receipt thereof, shall distribute such remaining excess amount as follows, except
21 as otherwise provided in Subsection D of this Section:

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

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

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

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

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

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

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

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

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

1 twenty-five percent for incorporated municipalities shall be distributed to the town of St.
2 Francisville. In the parish of East Feliciana, the initial twenty-five thousand dollars of such
3 excess shall be retained by the sheriff.

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

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

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

1 in addition to the commission provided in Section 6 of this Act, and the balance of the excess
2 shall be distributed as provided in this Paragraph.

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

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

11 (11) In the parishes of Allen, Avoyelles, Bossier, Claiborne, DeSoto, East Carroll,
12 Evangeline, Iberia, Lafayette, Lincoln, Madison, Rapides, Richland, St. Martin, St. Mary,
13 Union, Webster, and West Carroll, thirty-three and one-third percent thereof to the parish
14 governing authority, thirty-three and one-third percent thereof to the parish school board, and
15 thirty-three and one-third percent thereof to the incorporated municipalities in the parish, to
16 be distributed to such incorporated municipalities pro rata on a population basis. Further,
17 in the parish of Evangeline the additional excess funds received by the school board as a
18 result of the change in percentages from those provided in Act 719 of the 1975 Regular
19 Session of the Louisiana Legislature shall be used solely for the purpose of restoring the
20 salaries or benefits to those school board employees to the same level or amount as were
21 paid prior to the recent reductions or decreases in such salaries or benefits; however, if the
22 excess funds are insufficient to restore the salaries or benefits to their former level or
23 amount, then the excess funds shall be distributed on a pro rata basis. In the parish of
24 Lafayette, the initial distribution shall be sixty thousand dollars to the Lafayette Association
25 for Retarded Citizens, Incorporated, for operating expenses, one hundred seventy thousand
26 dollars to the Lafayette Parish Sheriff, and the balance of the excess shall be distributed as
27 provided above in this Paragraph. In the parish of Union, the initial distribution shall be six
28 thousand dollars to the Spencer-West Sterlington Fire Protection District, Incorporated, for
29 operating expenses; thereafter, the sheriff and ex officio tax collector shall retain the sum of
30 fifty thousand dollars of the excess, in addition to the commission provided in Section 6 of
31 this Act, and the balance of the excess shall be distributed as provided above in this

1 Paragraph. In the parish of St. Mary, the parish governing authority shall make available out
2 of its allocated excess funds a sufficient amount to the parish registrar of voters to pay the
3 expenses of voter canvass required by law. In the parish of East Carroll the tax collector
4 shall retain the sum of fifteen thousand dollars of the excess, in addition to the commission
5 provided in Section 6 of this Act, and the balance of the excess shall be distributed as
6 provided above in this Paragraph. In the parish of Claiborne the tax collector may retain up
7 to an aggregate of ten percent of the excess as agreed to by resolution passed by the parish
8 governing authority before receiving its part designated in this Paragraph, by resolution
9 passed by the parish school board before receiving its part as designated in this Paragraph,
10 and a resolution from each municipality in said parish; each of the above bodies in Claiborne
11 Parish may provide the same or a different percentage for the sheriff but not to exceed ten
12 percent of its share. In the parish of Webster the tax collector may retain up to an aggregate
13 of ten percent of the excess to be received by the cities of Minden and Springhill and upon
14 passage of resolutions authorizing same by respective governing authorities may retain
15 amounts fixed in the resolution not to exceed ten percent of excess received by the police
16 jury of Webster Parish and each of the other incorporated municipalities in Webster Parish.

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

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

29 (b) If the amount of such excess funds exceeds the amount necessary to supply the
30 same amounts of excess funds distributed in 1972 to each incorporated municipality in the
31 parish, the excess over the amounts distributed in 1972 shall be allocated and distributed to

1 each incorporated municipality in the parish in the ratio that the population in each bears to
2 the total population of all of the incorporated municipalities in the parish.

3 However, in the parish of Pointe Coupee, the sheriff shall retain the sum of ten
4 thousand dollars of such excess amount, in addition to the commission provided in Section
5 6 of this Act, to be used for the operation and maintenance of his department, and the
6 balance of the excess shall be distributed as provided above in this Paragraph.

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

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

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

24 (16) In the parish of Calcasieu, thirty-three and one-third percent thereof to the
25 parish governing authority, thirty-three and one-third percent thereof to the parish school
26 board, and thirty-three and one-third percent thereof to the incorporated municipalities in the
27 parish, two thousand one hundred dollars to be distributed to each incorporated municipality
28 and the balance thereof to be distributed to such incorporated municipalities pro rata on a
29 population basis.

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

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

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

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

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

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

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

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

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

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

14 F. In order to provide flexibility in the use of excess funds, no excess funds shall be
15 distributed to any recipient by the tax collector of the parish of Evangeline as provided in
16 this Section until approval of such distribution of excess funds to each recipient thereof has
17 been granted by the member or members of the House of Representatives and the Senate
18 who represent the parish in the legislature. Such approval shall be requested by the chief
19 executive officer of the recipient body who shall submit to the respective members of the
20 legislature a written request for such excess funds, such written request to contain the
21 amount of excess funds requested and the purpose for which they will be expended. Upon
22 receipt, but only upon receipt, by the tax collector of the written approval of such a request
23 from each of the members of the legislature who represent the parish, the tax collector of the
24 parish shall make the distribution requested provided that such distribution is in compliance
25 with the provisions of this Act and particularly other provisions of this Section.

26 Section 11. The parish governing authority shall have the power and authority to
27 expend such excess funds received by it for any governmental purpose or function and may
28 allocate and distribute any portion of such excess funds received by it to its tax recipient
29 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:

	Total Due	Sheriff's	Retirement
<u>PARISH</u>	<u>FY 2022-2023</u>	<u>Fund</u>	<u>Contribution</u>
ACADIA	\$1,155,480	\$145,198	\$20,906
ALLEN	467,048	71,966	9,485
ASCENSION	2,564,599	124,942	19,668
ASSUMPTION	419,446	84,820	7,967
AVOYELLES	797,037	122,994	16,194
BEAUREGARD	734,076	81,996	11,641
BIENVILLE	260,997	58,040	8,087
BOSSIER	2,474,742	166,037	45,546
CADDO	4,484,371	534,630	207,163
CALCASIEU	4,016,827	459,548	120,824
CALDWELL	207,050	46,062	6,370
CAMERON	122,318	48,497	7,987
CATAHOULA	190,762	45,575	6,050
CLAIBORNE	290,029	52,879	6,509
CONCORDIA	379,986	71,089	9,704
DESOTO	565,352	53,268	6,969
EAST BATON ROUGE	8,644,757	693,169	239,151
EAST CARROLL	134,110	43,141	6,609
EAST FELICIANA	396,469	47,620	4,752
EVANGELINE	646,559	71,089	10,483
FRANKLIN	407,036	71,187	15,115
GRANT	456,750	59,793	7,128
IBERIA	1,393,277	216,287	36,880

	HB NO. 633			<u>ENROLLED</u>
1	IBERVILLE	600,753	135,459	16,174
2	JACKSON	301,609	63,591	9,884
3	JEFFERSON	8,382,812	1,296,357	276,670
4	JEFFERSON DAVIS	635,318	67,486	15,295
5	LAFAYETTE	4,729,461	300,036	56,768
6	LAFOURCHE	1,516,396	187,754	39,096
7	LASALLE	298,853	53,366	6,969
8	LINCOLN	893,007	70,797	18,410
9	LIVINGSTON	2,864,028	163,506	26,397
10	MADISON	187,487	43,141	8,007
11	MOREHOUSE	505,241	97,480	18,111
12	NATCHITOCHES	727,940	104,394	15,475
13	ORLEANS	6,981,049	0	0
14	OUACHITA	3,017,873	266,439	63,896
15	PLAQUEMINES	445,591	139,842	24,780
16	POINTE COUPEE	428,685	62,422	8,426
17	RAPIDES	2,586,331	316,494	74,898
18	RED RIVER	158,297	40,998	2,936
19	RICHLAND	406,017	63,786	13,638
20	SABINE	465,080	66,707	10,323
21	ST. BERNARD	845,681	337,626	60,002
22	ST. CHARLES	1,037,107	103,226	19,149
23	ST. HELENA	228,620	43,433	5,811
24	ST. JAMES	401,565	90,371	15,155
25	ST. JOHN	846,582	115,301	14,057
26	ST. LANDRY	1,630,777	266,829	40,195
27	ST. MARTIN	1,050,581	109,166	12,500
28	ST. MARY	1,004,751	184,540	36,461

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	<u>\$90,000,000</u>	<u>\$9,738,267</u>	<u>\$1,996,754</u>

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,

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 2021-2022. 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
11 2022-2023, and such distributions shall be adjusted to compensate for the differences
12 resulting in the use of the Fiscal Year 2021-2022 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) of this Act, all new
19 millages of such tax recipient bodies as are listed in Section 9(B) of this Act, and all
20 remaining authorities on the tax rolls which are otherwise ineligible to participate in the
21 distribution of revenue sharing funds as tax recipient bodies. The listing shall include such
22 verification for eligibility as may be required by the state treasurer and, notwithstanding the
23 provisions of Section 12 of this Act, no revenue sharing funds shall be distributed prior to
24 receipt and acceptance by the state treasurer of such information and verification. The same
25 authorities shall in the same manner submit to the state treasurer a statement of the amount
26 of revenue sharing funds distributed to each recipient of such funds, including the amount
27 deducted for sheriffs' commissions and for retirement system contributions and shall state
28 clearly on such forms the amount of the distribution to each such recipient which is derived
29 from excess funds and the amount of such distribution which represents reimbursement for
30 tax losses by reasons of the homestead exemption. Such statement shall also include the

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____