



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **SB 452** SLS 24RS 135  
 Bill Text Version: **REENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.: **REVISED**

<b>Date:</b> April 30, 2024	10:36 PM	<b>Author:</b> MCMATH
<b>Dept./Agy.:</b> St. Tammany Parish Coroner		<b>Analyst:</b> Philip Fach
<b>Subject:</b> Coroner Qualifications and Oversight		

CORONERS RE SEE FISC NOTE LF RV See Note Page 1 of 2  
 Provides relative to the coroner of St. Tammany Parish. (gov sig)

**Purpose of Bill:** This bill establishes new qualifications for the St. Tammany Parish Coroner (Coroner), provides for additional oversight of Coroner finances and operations by the St. Tammany Parish Government (Parish Government), transfers specific funds and immovable property from the Coroner to the Parish Government, changes the Parish Government's responsibility to fund Coroner operations, and requires a new cooperative endeavor agreement between the Coroner and the Parish Government.

Note: The property tax referenced in this bill is set to expire on December 31, 2024. Currently, Coroner expenditures are primarily funded by this tax. Upon expiration, these expenditures will need to be funded through other means.

EXPENDITURES	2024-25	2025-26	2026-27	2027-28	2028-29	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	

**Annual Total**

REVENUES	2024-25	2025-26	2026-27	2027-28	2028-29	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	

**Annual Total**

**EXPENDITURE EXPLANATION**

**This bill may increase local government expenditures related to the transfer of oversight and management from the Coroner to the Parish Government. The exact impact is currently indeterminable.**

Coroner Elections: St. Tammany Parish Clerk of Court (Clerk) is required to verify the eligibility of coroner candidates, a duty not currently performed by the Clerk according to a Clerk official. While we do not have specific expenditure data for the Clerk, this requirement may increase the Clerk's expenditures if these duties cannot be performed with the Clerk's existing resources.

Parish Government Oversight: A Parish Government official indicated that the additional oversight duties provided by the bill are not expected to increase Parish Government expenditures. A Coroner official indicated that the Coroner's personnel and administrative expenditures may increase due to the maintenance and submission of certain records required by the bill. The exact fiscal impact of these new duties is indeterminable, as it will depend on the specific requirements established by the Parish Government.

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**REVENUE EXPLANATION**

**This bill is not expected to decrease or increase overall governmental revenues, as this bill primarily changes the management and oversight of the property tax revenue from the Coroner to the Parish Government.**

The exact amount of money to be transferred to the Parish Government from the Coroner is currently indeterminable due to differing estimates from the Parish Government and Coroner regarding the funds available for transfer [\$14 million and \$12 million respectively] and the amount the Parish Government will determine is needed for Coroner operations. It is important to note that recent audit reports (2021 and 2022) indicate average annual expenditures of approximately \$6.6 million and the Coroner's budgeted expenditures for 2024 are \$7.8 million.

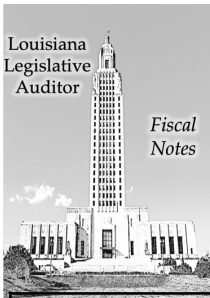
The impact of this bill on Coroner revenue depends on the costs/fees that the Parish Government will deduct from the property tax. A Parish Government official indicated that, while the Parish Government currently imposes some fees, no additional costs/fees are expected to be deducted due to this bill.

A Louisiana State Police official indicated that the State Police charges a \$26 fee for the background checks provided by the bill, which may increase State Police revenue depending on the number of Coroner candidates.

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**Steven Kraemer**  
**Senior Advisor II**



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CONTINUED EXPLANATION from page one:
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EXPENDITURE EXPLANATION

Immovable Property: There is uncertainty regarding the cost to transfer immovable property from the Coroner to the Parish Government. While a Parish Government official indicated that there is no immovable property currently subject to the transfer, the Coroner's office indicated there may be land and a building that may be subject to the transfer. If such property is transferred, local government expenditures may increase due to transfer-related costs (e.g., legal fees).

Cooperative Endeavor Agreement (CEA): A Parish Government official indicated that the Parish Government may incur one-time legal expenditures of \$2,500 for the creation of a new CEA. The Coroner's office indicated an increase in legal and accounting fees of \$5,000 - \$10,000 (20 to 40 hours at \$250 per hour) for the creation of a new CEA and potential annual costs related to monitoring the Parish's and Coroner's compliance with the CEA, depending on the complexity of the CEA.

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Signature of Steven Kraemer
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