Regular Session, 2011

HOUSE BILL NO. 594

BY REPRESENTATIVE FANNIN

REVENUE SHARING: Provides for revenue sharing distribution for Fiscal Year 2011-2012

AN ACT

To provide with respect to the Revenue Sharing Fund and the allocation and distribution thereof for Fiscal Year 2011-2012; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. For the purposes of this Act the following definitions shall apply and obtain:

(a)(1) Unless otherwise provided herein, "tax recipient bodies" shall mean the city of New Orleans, parish governing authorities, school boards, special taxing districts, and other bodies which were eligible for reimbursement or payment from the Property Tax Relief Fund prior to its abolition and repeal by Act 10 of the 1972 Extraordinary Session of the Louisiana Legislature and any other taxing district listed in Sections 1(a)(3) and 1(a)(4) or any other taxing district for any millage specified in Section 9(B) of this Act. In the parish of Rapides, "tax recipient bodies" shall not include Red River Waterways. In the parish of Lafourche, "tax recipient bodies" shall not include the Atchafalaya Basin Levee District, the Lafourche Levee District, and Fresh Water District No. 1.

(2) "Tax recipient bodies" shall not include the millage levied by the various law enforcement districts in the state in lieu of commissions as a result of Act 689 of the 1976 Regular Session of the Louisiana Legislature; however, law enforcement districts shall be considered tax recipient bodies for any millage voted and levied for that purpose to the extent specifically provided in Section 9(B) of this Act.

(3) "Tax recipient bodies" shall also mean those special taxing districts and other bodies which were not eligible for reimbursement as provided in Section 1(a)(1) but which had erroneously shared as a tax recipient body in the proceeds of Act 598 of the 1977 Regular Session and were subsequently determined by the state treasurer to be ineligible for such participation under the provisions of Act 592 of the 1978 Regular Session. The exclusive listing of all such special taxing districts and other bodies is as follows:

Acadia

Mermentau River Harbor & Terminal

Allen

Elizabeth Recreation District #3

Kinder Recreation District #2--Maintenance

Hospital Service District #3--Maintenance

Ascension

Lighting District #6

Lighting District #7

Avoyelles

Red River Waterway District--Capital Outlay

Red River Waterway District--Operations

Beauregard

Waterworks District #3--Ward 4

Waterworks District #3--Ward Bienville

Fire Protection District #6

Hospital Service District #2

Caldwell

Columbia Heights Sewerage

Cameron

Cameron Water District #1--Maintenance

Water District #7--Maintenance

Grand Lake Recreation District--Maintenance

Water District #10--Maintenance

Fire District #10--Maintenance

Catahoula

Hospital District #2

Claiborne

Hospital District #1

Concordia

Recreation District #3--Maintenance

Fire Protection District #1

Evangeline

Cemetery Tax District--Ward 4

Cemetery Tax District #1

Cemetery Tax District #6

Water District #1--Maintenance

Evangeline Parish School Board

Consolidated School District No. 2

Evangeline Parish School Board

Consolidated School District No. 7

Grant

Hospital District #1

Recreational District #2

Jefferson

Ambulance Service #1

Community Center Playground District #1

Community Center Playground District #10

Community Center Playground District #11

Community Center Playground District #12

Community Center Playground District #13

Community Center Playground District #14

Community Center Playground District #15
Fire Protection District #5
Fire Protection District #6
Sewerage District #8
Sewerage District #9
Jefferson Hospital District #1

LaSalle

Sewer Maintenance
Recreation District #5

Livingston

Road Light District #2
Fire Protection District #1
Fire Protection District #4
Recreation District #3

Morehouse

Bastrop Area Fire District #2
Fire District #1--Ward 6
Fire District #1--Ward 10

Pointe Coupee

Sewerage District #1

Rapides

Waterworks #11A--Maintenance
Recreational--Maintenance

St. James

Road Light District #1A
Road Light District #2
Road Light District #4

St. Landry

Fire Protection District #3

St. Martin

Sewerage District

St. Mary

West St. Mary Parish Port Commission

St. Tammany

Fire District #4

Fire District #5

Fire District #7

Fire District #9

Fire District #10

Recreation District #2

Tangipahoa

Hospital District #1--Maintenance

Union

Hospital Service--Tri-Ward

Hospital Service--East Union

Vermilion

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:

Assumption

Road Lighting District #2

Bossier

Cypress Back Bayou Recreation Tax--Bonds/Maintenance

East Baton Rouge

Village St. George Fire District

Ouachita

Cooley Hospital Tax

Sterlington Sewerage District

Fire District No. 1--Maintenance

North Monroe Sewerage District No. 1--Maintenance

Road Light District No. 5

Road Light District #1

Road Light District #3

Road Light District #4

East Ouachita Recreational District

Terrebonne

Road Lighting District No. 4

Road Lighting District No. 5--Maintenance

Road Lighting District No. 6

Road Lighting District No. 8--Maintenance

Road Lighting District No. 9--Maintenance

Road Lighting District No. 10--Maintenance

Fire Protection District No. 4-A--Maintenance

Fire Protection District No. 5--Maintenance

Fire Protection No. 8--Maintenance

Fire Protection District No. 10--Maintenance

Sanitation District No. 1--Maintenance

Recreation District No. 1--Maintenance

Recreation District No. 4--Maintenance

Road Lighting District No. 1--Maintenance

Road Lighting District No. 2--Maintenance

Road Lighting District No. 3A

Fire Protection District No. 123--Maintenance

Fire Protection District No. 9--Maintenance

Road Lighting District No. 7--Maintenance

St. Tammany

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

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

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

(b) "Population" shall mean that enumeration of persons within the state, its parishes, and incorporated municipalities determined by the ~~division of business and economic research of Louisiana Tech University under the most recent federal-state cooperative program for local population estimates~~ <u>U.S. Census Bureau</u>. Such determination shall be ~~submitted to the state treasurer annually not later than January fifteenth of each calendar year. Any tax recipient body or incorporated municipality which is aggrieved by such determination may file a petition for administrative review with the state treasurer not later than March fifteenth of each calendar year hereafter.~~ <u>the latest release by the U.S. Census Bureau before the start of the current fiscal year.</u> The <u>population</u> estimates ~~so submitted~~ shall have no effect on the distribution for the fiscal year in which they are made but shall be utilized for purposes of this Act and for distribution during the ~~ensuing~~ <u>current</u> fiscal year. ~~The treasurer shall have authority to affirm, modify, or set aside in whole or in part, the determination of the division of business and economic research of Louisiana Tech University.~~

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

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

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

Section 2. The revenue sharing fund for the Fiscal Year 2011-2012 shall consist of the sum of Ninety Million and No/100 ($90,000,000.00) Dollars.

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

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

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

Section 6. Eleven and nine-tenths percent of all revenue sharing funds distributed by the provisions of this Act, excluding such funds as are distributed directly to the city of New Orleans and the amount listed on the prior year Ouachita Parish tax rolls which were due the Monroe City School Board ($1,290,513), shall form a special fund ($9,806,983) to be distributed as commissions to the tax collectors of the respective parishes, the city of New Orleans excepted. Each such tax collector shall receive a percentage of such fund, based on commissions received by him pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this Act.

Section 7.A. Two and forty-four hundredths percent of all revenue sharing funds distributed by the provisions of this Act, excluding such funds as are distributed directly to the city of New Orleans and the amount listed on the prior year Ouachita tax rolls which were due the Monroe City School Board ($1,290,513), shall form a special fund ($2,010,844) to be distributed to the various retirement systems which were eligible for payment pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this Act for distribution to such retirement systems, and shall make due payment thereof to each retirement system in the same proportion that the statutory deduction provided by law for the system bears to the total statutory deductions provided by law for all such retirement 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 2011-2012: 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:

PARISH	SHERIFF	RETIREMENT
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%
East Carroll	.443%	.331%
East Feliciana	.489%	.238%
Evangeline	.730%	.525%
Franklin	.731%	.757%
Grant	.614%	.357%
Iberia	2.221%	1.847%
Iberville	1.391%	.810%
Jackson	.653%	.495%
Jefferson	13.312%	13.856%

Jefferson Davis	.693%	.766%
Lafayette	3.081%	2.843%
Lafourche	1.928%	1.958%
LaSalle	.548%	.349%
Lincoln	.727%	.922%
Livingston	1.679%	1.322%
Madison	.443%	.401%
Morehouse	1.001%	.907%
Natchitoches	1.072%	.775%
Ouachita	2.736%	3.200%
Plaquemines	1.436%	1.241%
Pointe Coupee	.641%	.422%
Rapides	3.250%	3.751%
Red River	.421%	.147%
Richland	.655%	.683%
Sabine	.685%	.517%
St. Bernard	3.467%	3.005%
St. Charles	1.060%	.959%
St. Helena	.446%	.291%
St. James	.928%	.759%
St. John the Baptist	1.184%	.704%
St. Landry	2.740%	2.013%
St. Martin	1.121%	.626%
St. Mary	1.895%	1.826%
St. Tammany	2.752%	2.396%
Tangipahoa	2.773%	1.863%
Tensas	.343%	.266%
Terrebonne	2.233%	2.175%
Union	.590%	.409%

Vermilion	1.220%	1.004%
Vernon	1.627%	1.112%
Washington	1.349%	.922%
Webster	1.068%	1.131%
West Baton Rouge	.747%	.516%
West Carroll	.464%	.466%
West Feliciana	.404%	.188%
Winn	.633%	.377%

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

A. Subject to the provisions of Subsection B of this Section and except as provided by Section 5, the tax collector of each parish and the city of New Orleans shall allocate and distribute, within fifteen days after receipt thereof, to the tax recipient bodies within his jurisdiction an amount available after commissions and deductions which is necessary to offset losses attributable to homestead exemptions. In any parish which had excess funds in 1977, the amount available for the reimbursement of homestead exemption losses shall be limited to the amount used for that purpose in 1977, adjusted by the percentage by which the number of homesteads in the parish increased or decreased from 1977 to 2010, together with any additional taxing bodies or millages authorized to participate on the same pro rata basis under the provisions of Section 1(a)(3), Section 1(a)(4), and Section 9(B) of this Act. This restriction shall not apply to the parish of East Carroll and to parishes in which there were no excess funds in 1977. However, in the city of New Orleans the amount available for the reimbursement of homestead exemption losses shall be limited to the amount used for that purpose in 1977, except that the amount distributed to the Orleans Levee District shall be limited solely to the amount used for the reimbursement of homestead exemption losses in 1977 on its two mill tax. The remaining amount shall be adjusted by the percentage by which the number of homesteads in the city of New Orleans increased or decreased from 1977 to 2009, together with any additional taxing bodies or millages authorized to participate on the same pro rata basis under the provisions of Section 9(B) of this Act.

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

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

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

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

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

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

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

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

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

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

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

Parish Library–12 mills/November 2004

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

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

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

Parish Council -57.40%

School Board - 27.25%

South Lafourche Levee District - 2.95%

Port Commission - 2.06%

Assessor - 3.32%

Bayou Lafourche Fresh Water District - 2.82%

North Lafourche Levee District - 4.20%

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

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

Bayou Blue Fire District - 0.42%

Drainage District No. 1 - 0.90%

Drainage District No. 5 - 0.65%

Fire District No. 1 - 0.57%

Fire District No. 2 - 0.59%

Fire District No. 3 - 1.30%

Fire District No. 9 - 0.42%

Lafourche Ambulance District No. 1 - .61%

Recreation District No. 2 - 2.81%

Water District No. 1 - 3.02%

Health Unit - 3.04%

Recreation Commission - 5.05%

Recreation District No. 1 - 0.96%

Recreation District No. 8 - 0.61%

Drainage - 10.14%

Road Lighting - 4.24%

Public Buildings - 6.19%

Library - 6.24%

Criminal - 0.24%

Road District #1 - 5.46%

Drainage 1 of 12 - 0.20%

Drainage 2 of 12 - 0.11%

Drainage 3 of 12 - 0.14%

Juvenile Justice - 1.47%

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

Schools - 24.31%

Special Education - 2.94%

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

Police Jury--48.5%

School Board--29.4%

Sheriff--11.9%

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

Lake Charles Harbor and Terminal District--2.8%

Assessor--2.3%

Vinton Harbor and Terminal District--0.1%.

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

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

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

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

Law Enforcement District - 30.77%

Police Jury - 30.25%

School Board - 28.72%

Assessment District - 10.26%

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

Acadia

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

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

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

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

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

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

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

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

Library--4.25 mills/Jan. 19, 1985

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

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

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

Assessor's original millage

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

Allen

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

Assessor--5.23 mills/1990

Road Dist. #1--4.86 mills/1992

Road Dist. #1--20.69 mills/1995

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

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

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

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

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

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

Road Dist. #3--30 mills/1995

Road Dist. #4--21.12 mills/1995

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

Library -- 10.76 mills/October 2002

Ascension

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

Library Maintenance--4.2 mills/November 6, 1990

Library -- 2.6 mills/2000

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

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

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

Mental Health -- 2 mills/2000

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

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

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

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

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

Road Lighting District No. 6--5 mills/ January 16, 1993

Road Lighting District No. 7--5 mills/ September 27, 1986

Prairieville Fire District #3--11 mills/ July 16, 2005

Assessor's original millage

Avoyelles

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

Beauregard

Law Enforcement District--5 mills/April 5, 1980

Assessor's original millage

Bienville

Solid Waste--6 mills/April 7, 1984

Assessor's 1997 millage

Caddo

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

Juvenile Court--0.12 mills/January 16, 1982

Jail Facilities--4.00 mills/April 5, 1980

Courthouse Maintenance--3.00 mills/January 16, 1982

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

Library--4.90 mills/April, 1988

Library--5.26 mills/April 1996

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

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

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

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

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

Fire Dist. No. 7--10 mills

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

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

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

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

Public Works--6 mills/November 4, 1986

Public Facilities--0.92 mills

Jail--2 mills

Assessor's original millage

Parish Health Unit--1 mill/1990

Caddo Detention Center--3 mills/1990

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

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

BioMedical--2 mills/1993

Criminal Justice System--1.82 mills/October 20, 2001

Caldwell

Assessor's original millage

Recreation Maintenance--November 1995

Road Maintenance--May 1990

Cameron

Law Enforcement District (Add.)--8 mills/April 7, 1990

Assessor's original millage

Catahoula

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

Claiborne

Assessment District

School District #13--12 mills/November 2, 1982

Law Enforcement District--6.25 mills/July 21, 1990

School Board Maintenance--2 mills/April 5, 1986

School Board Operations--5 mills/April 5, 1986

Police Jury Building--2 mills/March 30, 1985

Road, Street & Bridge Maintenance--1993

Road Equipment--1993

Concordia

School Operation & Maintenance--23.25 mills/September, 1982

Library--All millages

Assessor's original millage

Law Enforcement District--12 mills/April 11, 1992

Highway, Drainage and Courthouse Maintenance--10 mills/October 16, 1993

East Baton Rouge

Fire Protection #6 (Hooper Rd.)--10 mills/November 6, 1984

Fire Protection #3 (Brownsfield)--10 mills/November 6, 1984

Fire Protection #4 (Central)– 10 mills/October 8, 1985

Zachary Constitutional School -- 5 mills/November 15, 2003

Baker Constitutional School -- 5 mills/November 15, 2003

East Carroll

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

Parish Library--6.5 mills/May 22, 1989

Parish Health Unit--3 mills

Rural Fire District Maintenance--2 mills

Courthouse Maintenance--2 mills

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

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

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

Assessor's original millage

East Feliciana

Assessment District, 1997

Evangeline

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

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

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

Ward 5 Fire Protection District--11.17 mills

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

Acadia-Evangeline Fire Protection District--0.97 mills

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

Fire District No. 2 -- 5 mills/1999

District Two Cemetery--1.07 mills

District Three Cemetery--1.07 mills

District Seven Cemetery--1.01 mills

Road District Two--10.00 mills (Additional)

Road District No. 5--10 mills/1997

Ward One Cemetery--1 mill/1997

Ward Four Cemetery--1 mill/1997

Ward Five Cemetery--1 mill/1997

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

Road District Four--10.00 mills (Additional)

Mamou Gravity Drainage District No. 5--1.56 mills

Prairie Mamou Gravity Drainage District No. 8--3.42 mills

Durald Gravity Drainage District No. 4

Vidrine Gravity Drainage District No. 7

Assessor's original millage

Franklin

Law Enforcement District--10 mills/July 10, 1982

Assessor's original millage

Library--7 mills/1990

Health Unit--3.0 mills/November 6, 1990

Parish Equipment--8.0 mills/October 16, 1993

Drainage Maintenance--11 mills/October 16, 1993

Courthouse Maintenance--4 mills/October 16, 1993

Iberia

Recreation District No. 8--1.85 mills/November 13, 1993

Assessment District

Iberville

Law Enforcement District (Additional)--5 mills/December 8, 1979

Assessor's original millage

Jackson

Additional Support to Public Sch.--7.07 mills/July 28, 1979

Law Enforcement District--8 mills/May 16, 1981

Library--All millages

Assessment district

Jefferson

West Jefferson Levee District--All millages

Lafayette

Lafayette Parish Public Library--1.09 mills/May, 1979

School Board--10 mills/May 4, 1985

Lafayette Parish Sheriff--5.0 mills/May, 1980

Assessor's original millage

Bayou Vermilion District--All maintenance taxes prior to 1990

LaSalle

Law Enforcement District (Additional)--8.2 mills

Library--November 1995

Road District 2B--3.09 mills/April 16, 1988

Road District 2BN--1.03 mills/April 16, 1988

Ambulance Tax--0.65 mills

Road and Bridge--0.66 mills

Health Unit--0.23 mills

Fair Tax--0.09 mills

Special B & C 1A--0.19 mills

Sewer Maintenance--6.04 mills

Fire District--5.32 mills

Little Creek-Searcy Volunteer Fire District -- 20 mills

Summerville-Rosefield Volunteer Fire District -- 20 mills

Eden-Fellowship Volunteer Fire District -- 9.79 mills

Whitehall Volunteer Fire District -- Operations -- 10 mills

Whitehall Volunteer Fire District -- Maintenance -- 10 mills

Recreation District #22--1.05 mills

Assessor's original millage

Lincoln

Library Const./Mt.--0.75 Mills/January 21, 1978

Law Enforcement District (Additional)--8.5 mills/July 22,1992

School-Special Maint. & Oper.--0.15 mills/May 18, 1979

School-Special Repair & Equip.--0.15 mills/May 18, 1979

Library--0.71 mills/January 15, 1983

Assessor's original millage

Livingston

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

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

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

Fire District No. 1--10.04 mills/1986

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

Fire District No. 7 -- 5 Mills/1999

Fire District No. 10--10.33 mills/1985

Fire District No. 11--All millages

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

Madison

Assessor's original millage

Morehouse

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

Assessor's original millage

Library--1 mill/ Jan. 20, 1990

Natchitoches

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

Fire District No. 6--7 mills

Parish Ambulance Tax

Fire District No. 7--10 mills

Goldonna Area Fire Protection Dist. No. 2

Library--3 mills/1988

Assessor's original millage

City of New Orleans

Board of Assessors' original millage

Ouachita

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

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

Ouachita Parish Assessment District

Green Oaks Juvenile Detention Home -- 3.75 mills/1996

Library -- 7.75 mills/1995

Plaquemines

School Board Tax--6 (4 Maint./2 Sal.) mills/November 19, 1983

Law Enforcement District (Additional)--5 mills/May 4, 1985

Water--2.47 mills in 1992

Library--1.24 mills in 1992

Pollution Control--2.47 mills in 1992

Road Maintenance--1.86 mills in 1992

Public Health--1.24 mills in 1992

Waste Disposal--3.69 mills in 1992

Incineration--1.24 mills in 1992

Hospital--2.54 mills in 1992

Law Enforcement Jail Fac. Prop. I--6 mills/October 3, 1992

Assessor's original millage

Pointe Coupee

Law Enforcement District (Additional)--10 mills/April 4, 1981

School Board--5.83 mills/April 4, 1981

Library--1.22 mills/April 4, 1981

Fire Protection Dist. #1--All maint. millages prior to 1991

Fire Protection District #2--3 mills/October 17, 1981

Fire Protection District #3--3 mills/October 17, 1981

Fire Protection District #4--3 mills/October 17, 1981

Fire Protection District #5--5 mills/October 17, 1981

Sewerage Dist. No. 1 Mt.--5 mills/July 9, 1977 (levied 1980)

Assessor's original millage

Rapides

Rapides Parish School Board--.20 mills/April 1, 1978

Rapides Parish School Board--15.20 mills/May 13, 1978

Gravity Drainage District #1 Main.--1 mill/October 17, 1981

Road District 1A (Ward 4)

Road District 2C

Road District 3A

Road District 5A

Road District 6A (Ward 6)

Road District 7A (Ward 7)

Road District 36 (Ward 8)

Road District 9B (Ward 9)

Road District 10A (Ward 10)

Road District 2B (Ward 11)

Fire District #8 (Maint.)--20 mills/April 30,1983

School District No. 11 (Ward 10)--2 mills/May 7, 1980

School District No. 50 (Ward 11)--2 mills/September 11, 1982

School Dist. No. 51 (Ward 5)--All maint. millages prior to 1990

Consolidated School Dist. No. 62--4.02 mills/April 4, 1987

Consolidated School Dist. No. 62--4.00 mills/April 16, 1988

Fire District No. 5--20 mills/Nov. 4, 1986

Fire District No. 3--12 mills/Oct. 19, 1985

Fire District No. 7--6 mills/May 3, 1986

Fire District No. 9

Fire District No. 10--20 mills/Nov. 4, 1986

Fire District No. 11

Fire District No. 12

Assessor's original millage

Plainview Fire District No. 10--10 mills/1990

Fire District #4

Fire District #7

Senior Citizens

Buckeye Recreational District

Flatwoods Fire District

Law Enforcement District (Additional)--Nov. 6, 1984

Fire District No. 6--20 mills

Library--6.0 mills/January 15, 1994

Library--1.00 mill/September 30, 2006

Recreational District Ward 9--6.14 mills/November 17, 2001

Red River

Law Enforcement District (Additional)--5 mills/April 5, 1980

St. Bernard

St. Bernard Port, Harbor and Terminal District--All millages

Library--All millages

St. Charles

Law Enforcement District (Add.)--7.75 mills/Nov. 4, 1980

Library--3 mills/September 27, 1986

Law Enforcement District –3.75 mills/July 16, 2005

Assessor's original millage

St. Helena

Parishwide Road District Maintenance

Road District #1 Maintenance

Sub-Road District #2 of Road District #2 Maintenance

Road District #3 Maintenance

Road District #4 Maintenance

Road District #5 Maintenance

Road District #6 Maintenance

Parish Library

Fire Protection District #5 Maintenance

Law Enforcement District--10 mills/May 3, 1986

Assessor's original millage

Sub-Road District #1 of Road District #2

Fire Protection District #2

Fire Protection District #3

Florida Parishes Juvenile Detention Center--3 mills/1995

St. James

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

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

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

Assessment District, 1985

St. John

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

Assessor's original millage

St. Landry

Gravity Drainage District No. 1 of Ward 2

Fire District #3

Fire District #2

Fire District No. 5

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

Jail Maintenance Tax--1 mill/January 19, 1980

Fire District No. 6

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

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

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

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

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

Road District #1, Ward 3

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

Road District #5--15 mills/1993

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

Assessor's original millage

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

St. Martin

Assessor's original millage

St. Mary

Wax Lake East Drainage District

Sub Gravity Drainage District of Wax Lake East

Assessor--2.9 mills/1982

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

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

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

St. Tammany

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

Tangipahoa

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

Library--.60 mills/1984

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

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

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

Fire Dist. #1--2.10 mills/1978

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

Fire Dist. #1--5.65 mills/1996

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

Fire Dist. #2--10 mills/1996

Law Enforcement District (Additional)--10 mills

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

Assessor's original millage

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

Florida Parishes Juvenile Detention Center--3 mills/1995

Pontchatoula Recreation Dist.--10 mills/1996

Independence Recreation Dist.--15 mills/1996

Hammond Alternate School -- 3 mills/1996

Tensas

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

Medical Services--12 mills/February 28, 1987

Assessor's additional millage--1988

Terrebonne

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

Vermilion

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

Road District No. 3--5 mills/1979

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

Library -- 1.12 mills/1994

Washington

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

School District #2 Maintenance--0.98 mills/1981

School District #2 Support--0.98 mills/ 1981

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

Library--4.57 mills/ 1987

Angie School--5 mills/1990

Assessor's millage

Rich. FD #2 -- 8 mills/1998

Bonner Creek Fire Dist.--8.46 mills/1987

Bonner Creek Fire Dist.--5 mills/1996

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

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

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

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

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

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

Fire Dist. #7--5 mills/1996

Fire Dist. #7--12.27 mills/1992

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

Florida Parishes Juvenile Detention Center--3 mills/1995

West Baton Rouge

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

West Carroll

Ward 1 Road Maintenance--5.45 mills

Ward 2 Road Maintenance--4.59 mills

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

Ward 3 Road Maintenance--4.96 mills

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

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

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

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

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

Ward 5 Road Maintenance--4.78 mills

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

Public Health Unit Maintenance--1.5 mills/ 1980

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

School Parishwide Maintenance--10 mills/ 1990

Assessment District

West Feliciana

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

Assessor's original millage

Winn

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

Assessor's original millage

Library -- 1979 millage

Library -- 3 mills/1999

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

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

millage authorized in 1975 for the parish health unit shall share as an operation and maintenance millage. In the parish of Avoyelles, the Ward 7 School District Construction Tax and the Ward 10 School District Construction Tax shall each share as an operation and maintenance millage. In the parish of DeSoto, the 150 mills authorized for School District #2 shall share as an operation and maintenance millage. In the parish of East Baton Rouge, the BREC Capital Improvement Tax shall share as an operation and maintenance millage. Bond millages may share in the parish of Sabine; however, if there are no excess funds those millages levied for operation and maintenance of those taxing districts eligible for reimbursement shall have priority for reimbursement to the extent that funds are available. In the parish of Bossier, bond millages and operation and maintenance millages shall share on a pro rata basis and the school bonds listed in Section 9(B)(3) shall share as provided therein.

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

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

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

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

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

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

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

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

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

(4) In the parish of Jefferson, sixty percent thereof to the parish governing authority, twenty-five percent thereof to the parish school board, and fifteen percent thereof to the incorporated municipalities in the parish, to be distributed to such incorporated municipalities pro rata on a population basis. However, no less than twenty-five percent of the funds distributed to the parish governing authority in this Paragraph shall be utilized for

existing drainage projects and for providing for additional pumps for those projects and excluding normal labor operating costs and other normal operational costs; such funds may also be used to repair parish property damaged by storms.

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

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

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

the balance shall be distributed to the municipalities on the basis of the formula applying to the distribution of the tobacco tax; and twenty-five percent to the parish governing authority.

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

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

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

(11) In the parishes of Allen, Avoyelles, Bossier, Claiborne, DeSoto, East Carroll, Evangeline, Iberia, Lafayette, Lincoln, Madison, Rapides, Richland, St. Martin, St. Mary, Union, Webster, and West Carroll, thirty-three and one-third percent thereof to the parish governing authority, thirty-three and one-third percent thereof to the parish school board, and thirty-three and one-third percent thereof to the incorporated municipalities in the parish, to

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

F. In order to provide flexibility in the use of excess funds, no excess funds shall be distributed to any recipient by the tax collector of the parish of Evangeline as provided in Section 10 of this Act until approval of such distribution of excess funds to each recipient thereof has been granted by the member or members of the House of Representatives and the Senate who represent the parish in the legislature. Such approval shall be requested by the chief executive officer of the recipient body who shall submit to the respective members of the legislature a written request for such excess funds, such written request to contain the amount of excess funds requested and the purpose for which they will be expended. Upon receipt, but only upon receipt, by the tax collector of the written approval of such a request from each of the members of the legislature who represent the parish, the tax collector of the parish shall make the distribution requested provided that such distribution is in compliance with the provisions of this Act and particularly other provisions of Section 10 hereof.

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

Section 12. In accordance with the provisions of this Act, the amount to be distributed to each parish and to the city of New Orleans during the Fiscal Year 2011-2012 shall be as follows:

PARISH	Total Due FY 2011-2012	Sheriff's Fund	Retirement Contribution
ACADIA	$ 1,243,339	$ 146,222	$ 21,054
ALLEN	523,583	72,474	9,552
ASCENSION	2,184,224	125,824	19,807
ASSUMPTION	471,379	85,419	8,023
AVOYELLES	876,173	123,862	16,308
BEAUREGARD	725,386	82,575	11,723
BIENVILLE	298,291	58,450	8,144

BOSSIER	2,299,118	167,209	45,867
CADDO	4,947,085	538,403	208,625
CALCASIEU	3,839,168	462,792	121,676
CALDWELL	222,160	46,387	6,415
CAMERON	160,330	48,839	8,043
CATAHOULA	227,612	45,897	6,093
CLAIBORNE	348,659	53,252	6,555
CONCORDIA	433,842	71,591	9,773
DESOTO	565,017	53,644	7,018
EAST BATON ROUGE	8,564,622	698,061	240,838
EAST CARROLL	148,496	43,445	6,656
EAST FELICIANA	419,331	47,956	4,786
EVANGELINE	692,809	71,591	10,557
FRANKLIN	440,060	71,689	15,222
GRANT	466,289	60,215	7,179
IBERIA	1,496,695	217,813	37,140
IBERVILLE	655,269	136,415	16,288
JACKSON	329,779	64,040	9,954
JEFFERSON	8,518,900	1,305,506	278,622
JEFFERSON DAVIS	631,681	67,962	15,403
LAFAYETTE	4,349,454	302,153	57,168
LAFOURCHE	1,980,582	189,079	39,372
LASALLE	313,819	53,742	7,018
LINCOLN	895,509	71,297	18,540
LIVINGSTON	2,570,402	164,659	26,583
MADISON	230,614	43,445	8,063
MOREHOUSE	573,366	98,168	18,238
NATCHITOCHES	786,166	105,131	15,584
ORLEANS	6,297,868	0	0

OUACHITA	3,008,943	268,319	64,347
PLAQUEMINES	448,925	140,828	24,955
POINTE COUPEE	477,269	62,863	8,486
RAPIDES	2,653,816	318,727	75,427
RED RIVER	186,194	41,287	2,956
RICHLAND	432,006	64,236	13,734
SABINE	506,236	67,178	10,396
ST. BERNARD	699,633	340,008	60,426
ST. CHARLES	1,060,066	103,954	19,284
ST. HELENA	234,403	43,739	5,852
ST. JAMES	453,969	91,009	15,262
ST. JOHN	935,240	116,115	14,156
ST. LANDRY	1,684,513	268,711	40,478
ST. MARTIN	1,071,760	109,936	12,588
ST. MARY	1,092,032	185,842	36,718
ST. TAMMANY	4,818,858	269,888	48,180
TANGIPAHOA	2,394,132	271,948	37,462
TENSAS	110,171	33,637	5,349
TERREBONNE	2,210,958	218,990	43,736
UNION	469,806	57,861	8,224
VERMILION	1,178,123	119,645	20,189
VERNON	1,015,954	159,560	22,361
WASHINGTON	963,657	132,296	18,540
WEBSTER	854,582	104,739	22,743
WEST BATON ROUGE	468,470	73,258	10,376
WEST CARROLL	242,557	45,504	9,371

WEST FELICIANA	287,703	39,620	3,780
WINN	312,948	62,078	7,581
TOTAL	$ 90,000,000	$ 9,806,983	$ 2,010,844

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 said fund on or before the dates specified in this Act, any interest or other income derived by the state from the parish allocations, earned prior to the distribution to the parishes, shall be paid over a pro rata basis together with the principal amounts due the parishes under the provisions of this Act. Any interest or other income derived by the parish tax collector or the city of New Orleans from the investment or other use of such total parish allocations received from the state treasurer, earned prior to the distributions within the parish as required by the foregoing provisions of this Act, shall be paid over a pro rata basis together with the principal amounts due the local recipients under the provisions of this Act upon distribution thereto, and the parish tax collectors or the city of New Orleans may retain only investment income earned on that portion of the total parish allocation to which they are otherwise entitled under the provisions of this Act. In light of the fact that all assessment roll figures will not be available in time to base the December distribution by the treasurer on current figures, the distribution of funds on the first day of December pursuant to this Act shall be based on the distribution figures for Fiscal Year 2009-2010. The remaining two distributions on the fifteenth day of March and the fifteenth day of May shall be based on current figures for Fiscal Year 2010-2011, and such distributions shall be adjusted to compensate for the differences resulting in the use of the Fiscal Year 2009-2010 figures for the December distribution.

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

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Fannin HB No. 594

Abstract: Provides relative to the Revenue Sharing Fund.

Paragraphs (1) through (7) of this digest contain no changes from FY 2010-2011 and only restate the general provisions of last year's distribution; all changes for FY 2011-2012 are contained in Paragraphs (8) and (9) of this digest.

(1) Provides for the annual allocation and distribution of the state revenue sharing fund in the amount of $90,000,000 for FY 2011-2012. The parish allocation is determined by the parish's percentage of the total state population (80% of the revenue sharing

fund) and the parish's percentage of the total number of homesteads in the state (20% of the revenue sharing fund).

(2) Requires the state treasurer to remit the total parish allocation in three allotments no later than Dec. 1, March 15, and May 15, and further requires the sheriff to distribute such funds to the tax recipient bodies within 15 days after receipt. Authorizes the sheriff to distribute the first payment based on the previous year pending receipt of the current tax rolls and requires adjustments on the final two payments.

(3) The constitution mandates payment, on a first priority basis from the parish allocation, of the sheriff's commission, retirement systems' deductions, and reimbursement to eligible tax recipient bodies for ad valorem taxes lost as a result of the homestead exemption; any monies remaining in the parish allocation after such payments are made are referred to as "excess funds" and are distributed on the basis of a local formula contained in the Act.

(4) Provides that in any parish which had excess funds in 1977, except East Carroll, the amount available for the reimbursement of homestead exemption losses shall be limited to the amount used for that purpose in 1977, adjusted by the percentage by which the number of homesteads in the parish increased from 1977 to 2010. Prohibits participation of new millages levied after Jan. 1, 1978, unless authorized to participate on the same pro rata basis by the local legislative delegation.

(5) Prohibits general obligation bond millages from participating in revenue sharing and restates the constitutional mandate that the issuing authority levy sufficient millage on all taxable property to pay annual debt requirements. Excepts Sabine Parish with operation and maintenance millages having first priority over bond millages, excepts Natchitoches Parish with maintenance and bond millages sharing pro rata, excepts the BREC Capital Improvement Tax in East Baton Rouge Parish, and excepts all bonds in Bossier Parish.

(6) Requires that all local distribution authorities file with the state treasurer all information necessary for the computation and verification of amounts due the eligible taxing bodies, and provides that no funds shall be distributed prior to receipt of such information. Directs the state treasurer and sheriff to pay to a recipient any earnings received from the investments of the parish allocation.

(7) Retains all prior authorized participations from Act No. 1037 of the 2010 R.S.

(8) Changes definition of "Population". Under the present Act, population was determined by La. Tech's division of business and economic research, and submitted to the treasurer by Jan 15. Appeals could be filed by March 15, and the treasurer could affirm, modify, or set aside the determination by La. Tech. Under the proposed Act, the population determination shall be the most recent release by the U.S. Census Bureau prior to the current fiscal year.

(9) The listing below contains every parish with any change and includes all new tax recipient bodies and millages authorized to share in their respective parishes:

No changes