

BY REPRESENTATIVE FANNIN

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.

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

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

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

1 St. Mary

2 West St. Mary Parish Port Commission

3 St. Tammany

4 Fire District #4

5 Fire District #5

6 Fire District #7

7 Fire District #9

8 Fire District #10

9 Recreation District #2

10 Tangipahoa

11 Hospital District #1--Maintenance

12 Union

13 Hospital Service--Tri-Ward

14 Hospital Service--East Union

15 Vermilion

16 Ward 8 Public Cemetery

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

22 Assumption

23 Road Lighting District #2

24 Bossier

25 Cypress Back Bayou Recreation Tax--Bonds/Maintenance

26 East Baton Rouge

27 Village St. George Fire District

28 Ouachita

29 Cooley Hospital Tax

30 Sterlington Sewerage District

- 1 Fire District No. 1--Maintenance
- 2 North Monroe Sewerage District No. 1--Maintenance
- 3 Road Light District No. 5
- 4 Road Light District #1
- 5 Road Light District #3
- 6 Road Light District #4
- 7 East Ouachita Recreational District
- 8 Terrebonne
- 9 Road Lighting District No. 4
- 10 Road Lighting District No. 5--Maintenance
- 11 Road Lighting District No. 6
- 12 Road Lighting District No. 8--Maintenance
- 13 Road Lighting District No. 9--Maintenance
- 14 Road Lighting District No. 10--Maintenance
- 15 Fire Protection District No. 4-A--Maintenance
- 16 Fire Protection District No. 5--Maintenance
- 17 Fire Protection No. 8--Maintenance
- 18 Fire Protection District No. 10--Maintenance
- 19 Sanitation District No. 1--Maintenance
- 20 Recreation District No. 1--Maintenance
- 21 Recreation District No. 4--Maintenance
- 22 Road Lighting District No. 1--Maintenance
- 23 Road Lighting District No. 2--Maintenance
- 24 Road Lighting District No. 3A
- 25 Fire Protection District No. 123--Maintenance
- 26 Fire Protection District No. 9--Maintenance
- 27 Road Lighting District No. 7--Maintenance
- 28 St. Tammany
- 29 Mosquito District No. 2(A)--10 mills
- 30 Mosquito District No. 2(B)--10 mills

1 (5)(a) In addition to the limitations hereinabove set forth, "tax recipient bodies" for
2 purposes of this Act shall be tax recipient bodies within the meaning of Article VII, Section
3 26 of the Constitution of Louisiana, limited solely to those taxes authorized prior to January
4 1, 1978, and any renewals thereof, or any millage authorized prior to January 1, 1978, but
5 not levied in full or part on the tax rolls. In Orleans Parish this limitation shall apply solely
6 to those taxes authorized and collected prior to January 1, 1978.

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

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

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

27 (e) "City of New Orleans", unless otherwise indicated herein, shall mean only the
28 city of New Orleans, the Orleans Levee District, the Sewerage and Water Board of New
29 Orleans, the Board of Assessors for Orleans Parish, and the Orleans Parish School Board and

1 reference in this Act to tax recipient bodies in the city of New Orleans shall refer only to the
2 aforesaid entities.

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

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

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

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

25 Section 6. Eleven and nine-tenths percent of all revenue sharing funds distributed
26 by the provisions of this Act, excluding such funds as are distributed directly to the city of
27 New Orleans and the amount listed on the prior year Ouachita Parish tax rolls which were
28 due the Monroe City School Board (\$1,290,513), shall form a special fund (\$9,806,983) to
29 be distributed as commissions to the tax collectors of the respective parishes, the city of New
30 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:

<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%

1	Beauregard	.842%	.583%
2	Bienville	.596%	.405%
3	Bossier	1.705%	2.281%
4	Caddo	5.490%	10.375%
5	Calcasieu	4.719%	6.051%
6	Caldwell	.473%	.319%
7	Cameron	.498%	.400%
8	Catahoula	.468%	.303%
9	Claiborne	.543%	.326%
10	Concordia	.730%	.486%
11	DeSoto	.547%	.349%
12	East Baton Rouge	7.118%	11.977%
13	East Carroll	.443%	.331%
14	East Feliciana	.489%	.238%
15	Evangeline	.730%	.525%
16	Franklin	.731%	.757%
17	Grant	.614%	.357%
18	Iberia	2.221%	1.847%
19	Iberville	1.391%	.810%
20	Jackson	.653%	.495%
21	Jefferson	13.312%	13.856%
22	Jefferson Davis	.693%	.766%
23	Lafayette	3.081%	2.843%
24	Lafourche	1.928%	1.958%
25	LaSalle	.548%	.349%
26	Lincoln	.727%	.922%
27	Livingston	1.679%	1.322%
28	Madison	.443%	.401%
29	Morehouse	1.001%	.907%
30	Natchitoches	1.072%	.775%

1	Ouachita	2.736%	3.200%
2	Plaquemines	1.436%	1.241%
3	Pointe Coupee	.641%	.422%
4	Rapides	3.250%	3.751%
5	Red River	.421%	.147%
6	Richland	.655%	.683%
7	Sabine	.685%	.517%
8	St. Bernard	3.467%	3.005%
9	St. Charles	1.060%	.959%
10	St. Helena	.446%	.291%
11	St. James	.928%	.759%
12	St. John the Baptist	1.184%	.704%
13	St. Landry	2.740%	2.013%
14	St. Martin	1.121%	.626%
15	St. Mary	1.895%	1.826%
16	St. Tammany	2.752%	2.396%
17	Tangipahoa	2.773%	1.863%
18	Tensas	.343%	.266%
19	Terrebonne	2.233%	2.175%
20	Union	.590%	.409%
21	Vermilion	1.220%	1.004%
22	Vernon	1.627%	1.112%
23	Washington	1.349%	.922%
24	Webster	1.068%	1.131%
25	West Baton Rouge	.747%	.516%
26	West Carroll	.464%	.466%
27	West Feliciana	.404%	.188%
28	Winn	.633%	.377%

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

2 A. Subject to the provisions of Subsection B of this Section and except as provided
3 by Section 5, the tax collector of each parish and the city of New Orleans shall allocate and
4 distribute, within fifteen days after receipt thereof, to the tax recipient bodies within his
5 jurisdiction an amount available after commissions and deductions which is necessary to
6 offset losses attributable to homestead exemptions. In any parish which had excess funds
7 in 1977, the amount available for the reimbursement of homestead exemption losses shall
8 be limited to the amount used for that purpose in 1977, adjusted by the percentage by which
9 the number of homesteads in the parish increased or decreased from 1977 to 2010, together
10 with any additional taxing bodies or millages authorized to participate on the same pro rata
11 basis under the provisions of Section 1(a)(3), Section 1(a)(4), and Section 9(B) of this Act.
12 This restriction shall not apply to the parish of East Carroll and to parishes in which there
13 were no excess funds in 1977. However, in the city of New Orleans the amount available
14 for the reimbursement of homestead exemption losses shall be limited to the amount used
15 for that purpose in 1977, except that the amount distributed to the Orleans Levee District
16 shall be limited solely to the amount used for the reimbursement of homestead exemption
17 losses in 1977 on its two mill tax. The remaining amount shall be adjusted by the percentage
18 by which the number of homesteads in the city of New Orleans increased or decreased from
19 1977 to 2009, together with any additional taxing bodies or millages authorized to participate
20 on the same pro rata basis under the provisions of Section 9(B) of this Act.

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

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

3 (2) In the parish of DeSoto, all school board taxes authorized after January 1, 1978
4 and prior to the convening of the 1979 Regular Session, the 7 mill parishwide school tax
5 authorized May 2, 1987, the 37 mill school special tax authorized October 24, 1987, the
6 assessor's original millage, the maintenance taxes for Fire Protection Districts Nos. 1, 5, 8,
7 and 9 prior to 1990, the 7 mill tax authorized in 1994 for Fire District #2, the additional 8.37
8 mill tax authorized on November 7, 1978 for the parish law enforcement district, the 1 mill
9 tax authorized April 5, 1997 for Water District #1, the 3 mills tax authorized November 21,
10 2002 for the parish library, and the 1 mill tax authorized July 16, 1994 for the
11 Communications District 911 System, shall share on a pro rata basis with all other tax
12 recipient bodies in the parish. The parish road maintenance tax which lapsed in 1983 and
13 which was reauthorized at 5 mills in 1984 shall share on a pro rata basis with all other tax
14 recipient bodies in the parish.

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

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

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

21 (4) In the parish of Grant, all new millages authorized prior to January 1, 1989, the
22 10.9 mill tax authorized January 16, 1999 for the library, the millage authorized October 7,
23 1989 for Fire District No. 1, the 15 mill tax authorized in 1995 for Fire District #3, the
24 additional mills for the law enforcement district and the assessor's original millage, but
25 excluding bond millages, shall share on a pro rata basis with all other tax recipient bodies
26 in the parish.

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

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

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

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

3 Parish Library--12 mills/November 2004

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

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

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

13 Parish Council -57.40%

14 School Board - 27.25%

15 South Lafourche Levee District - 2.95%

16 Port Commission - 2.06%

17 Assessor - 3.32%

18 Bayou Lafourche Fresh Water District - 2.82%

19 North Lafourche Levee District - 4.20%

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

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

25 Bayou Blue Fire District - 0.42%

26 Drainage District No. 1 - 0.90%

27 Drainage District No. 5 - 0.65%

28 Fire District No. 1 - 0.57%

29 Fire District No. 2 - 0.59%

30 Fire District No. 3 - 1.30%

1 Fire District No. 9 - 0.42%
2 Lafourche Ambulance District No. 1 - .61%
3 Recreation District No. 2 - 2.81%
4 Water District No. 1 - 3.02%
5 Health Unit - 3.04%
6 Recreation Commission - 5.05%
7 Recreation District No. 1 - 0.96%
8 Recreation District No. 8 - 0.61%
9 Drainage - 10.14%
10 Road Lighting - 4.24%
11 Public Buildings - 6.19%
12 Library - 6.24%
13 Criminal - 0.24%
14 Road District #1 - 5.46%
15 Drainage 1 of 12 - 0.20%
16 Drainage 2 of 12 - 0.11%
17 Drainage 3 of 12 - 0.14%
18 Juvenile Justice - 1.47%
19 (b) The amount distributed to the school board shall be allocated as follows:
20 Schools - 24.31%
21 Special Education - 2.94%
22 (9) In the parish of Calcasieu, the total parish allocation, excluding the tax collector's
23 commission and the retirement systems' deductions, shall form a special fund to be
24 distributed as follows:
25 Police Jury--48.5%
26 School Board--29.4%
27 Sheriff--11.9%
28 Police Jury--5.0% to be distributed to the district attorney
29 Lake Charles Harbor and Terminal District--2.8%
30 Assessor--2.3%

1 Vinton Harbor and Terminal District--0.1%.

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

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

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

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

12 Law Enforcement District - 30.77%

13 Police Jury - 30.25%

14 School Board - 28.72%

15 Assessment District - 10.26%

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

18 Acadia

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

20 5th Ward Gravity Drainage District--5 mills/April, 1980

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

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

23 6th Ward and Crowley Dist. Maint.--1.29 mills/Dec. 8, 1979

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

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

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

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

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

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

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

1 Assessor's original millage
2 Fire District #6 Maintenance--8.01 mills/June 15, 2000
3 Allen
4 Law Enforcement District (Additional)--6.47 mills/April 11, 1992
5 Assessor--5.23 mills/1990
6 Road Dist. #1--4.86 mills/1992
7 Road Dist. #1--20.69 mills/1995
8 Road Dist. #1A--8 mills/1995
9 Road District No. 2 Maintenance--7 mills/October 6, 1990
10 Road District No. 2 Maintenance--10 mills/July 18, 1992
11 Road District No. 2 Bridge Maint.--5 mills/July 18, 1992
12 Road District No. 3 Maintenance--8.18 mills/March 10, 1992
13 Road District No. 3 Maintenance--10 mills/January 20, 1990
14 Road Dist. #3--30 mills/1995
15 Road Dist. #4--21.12 mills/1995
16 Road District No. 4 Maintenance--30 mills/March 10, 1992
17 Library -- 10.76 mills/October 2002
18 Ascension
19 Law Enforcement District (Additional)--5 mills/Nov. 4, 1980
20 Library Maintenance--4.2 mills/November 6, 1990
21 Library -- 2.6 mills/2000
22 East Asc. Gravity Drainage Dist.--5 mills/January 20, 1979
23 West Asc. Gravity Drainage Dist.--5 mills/November 4, 1980
24 West Ascension Gravity Drainage Dist.-- 4.67 mills/2000
25 Mental Health -- 2 mills/2000
26 Road Lighting District No. 1--5 mills/ January 16, 1993
27 Road Lighting District No. 2--5 mills/ January 16, 1993
28 Road Lighting District No. 3--5 mills/ January 16, 1993
29 Road Lighting District No. 4--5 mills/ January 16, 1993
30 Road Lighting District No. 5--5 mills/ January 16, 1993

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

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

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

4 Assessor's original millage

5 Avoyelles

6 All millages listed on the tax roll, except the sheriff's original millage, shall share on

7 a pro rata basis

8 Beauregard

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

10 Assessor's original millage

11 Bienville

12 Solid Waste--6 mills/April 7, 1984

13 Assessor's 1997 millage

14 Caddo

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

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

17 Jail Facilities--4.00 mills/April 5, 1980

18 Courthouse Maintenance--3.00 mills/January 16, 1982

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

20 Library--4.90 mills/April, 1988

21 Library--5.26 mills/April 1996

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

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

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

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

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

27 Fire Dist. No. 7--10 mills

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

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

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

- 1 School Board Operations--11 mills/May 4, 1985
- 2 Public Works--6 mills/November 4, 1986
- 3 Public Facilities--0.92 mills
- 4 Jail--2 mills
- 5 Assessor's original millage
- 6 Parish Health Unit--1 mill/1990
- 7 Caddo Detention Center--3 mills/1990
- 8 Law Enforcement District--3 mills/November 6, 1990
- 9 Law Enforcement District--3.0 mills/October 16, 1993
- 10 BioMedical--2 mills/1993
- 11 Criminal Justice System--1.82 mills/October 20, 2001
- 12 Caldwell
- 13 Assessor's original millage
- 14 Recreation Maintenance--November 1995
- 15 Road Maintenance--May 1990
- 16 Cameron
- 17 Law Enforcement District (Add.)--8 mills/April 7, 1990
- 18 Assessor's original millage
- 19 Catahoula
- 20 All millages listed on the tax roll, except the sheriff's original millage, shall share on
- 21 a pro rata basis
- 22 Claiborne
- 23 Assessment District
- 24 School District #13--12 mills/November 2, 1982
- 25 Law Enforcement District--6.25 mills/July 21, 1990
- 26 School Board Maintenance--2 mills/April 5, 1986
- 27 School Board Operations--5 mills/April 5, 1986
- 28 Police Jury Building--2 mills/March 30, 1985
- 29 Road, Street & Bridge Maintenance--1993
- 30 Road Equipment--1993

1 Concordia

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

3 Library--All millages

4 Assessor's original millage

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

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

7 East Baton Rouge

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

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

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

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

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

13 East Carroll

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

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

16 Parish Health Unit--3 mills

17 Rural Fire District Maintenance--2 mills

18 Courthouse Maintenance--2 mills

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

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

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

22 Assessor's original millage

23 East Feliciana

24 Assessment District, 1997

25 Evangeline

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

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

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

29 Ward 5 Fire Protection District--11.17 mills

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

31 Acadia-Evangeline Fire Protection District--0.97 mills

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

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

1 Jackson

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

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

4 Library--All millages

5 Assessment district

6 Jefferson

7 West Jefferson Levee District--All millages

8 Lafayette

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

10 School Board--10 mills/May 4, 1985

11 Lafayette Parish Sheriff--5.0 mills/May, 1980

12 Assessor's original millage

13 Bayou Vermilion District--All maintenance taxes prior to 1990

14 LaSalle

15 Law Enforcement District (Additional)--8.2 mills

16 Library--November 1995

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

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

19 Ambulance Tax--0.65 mills

20 Road and Bridge--0.66 mills

21 Health Unit--0.23 mills

22 Fair Tax--0.09 mills

23 Special B & C 1A--0.19 mills

24 Sewer Maintenance--6.04 mills

25 Fire District--5.32 mills

26 Little Creek-Searcy Volunteer Fire District -- 20 mills

27 Summerville-Rosefield Volunteer Fire District -- 20 mills

28 Eden-Fellowship Volunteer Fire District -- 9.79 mills

29 Whitehall Volunteer Fire District -- Operations -- 10 mills

30 Whitehall Volunteer Fire District -- Maintenance -- 10 mills

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

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

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

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

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

1 Road District #5--15 mills/1993

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

3 Assessor's original millage

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

5 St. Martin

6 Assessor's original millage

7 St. Mary

8 Wax Lake East Drainage District

9 Sub Gravity Drainage District of Wax Lake East

10 Assessor--2.9 mills/1982

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

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

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

14 St. Tammany

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

18 Tangipahoa

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

20 Library--.60 mills/1984

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

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

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

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

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

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

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

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

29 Law Enforcement District (Additional)--10 mills

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

1 Assessor's original millage

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

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

4 Pontchatoula Recreation Dist.--10 mills/1996

5 Independence Recreation Dist.--15 mills/1996

6 Hammond Alternate School -- 3 mills/1996

7 Tensas

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

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

10 Assessor's additional millage--1988

11 Terrebonne

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

14 Vermilion

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

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

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

18 Library -- 1.12 mills/1994

19 Washington

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

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

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

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

24 Library--4.57 mills/ 1987

25 Angie School--5 mills/1990

26 Assessor's millage

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

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

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

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

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

1 Winn

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

3 Assessor's original millage

4 Library -- 1979 millage

5 Library -- 3 mills/1999

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

28 (8) In the parishes of Catahoula and Concordia, forty-four percent thereof to the
29 parish governing authority, thirty-three percent thereof to the parish school board, and
30 twenty-three percent thereof to the incorporated municipalities in the parish, to be distributed

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

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

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

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

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

27 (12) In the parishes of Iberville, Pointe Coupee, and West Baton Rouge, thirty-three
28 and one-third percent thereof to the parish governing authority, thirty-three and one-third
29 percent thereof to the parish school board, and thirty-three and one-third percent thereof of
30 such excess amount to the incorporated municipalities in the parish, in the same amounts of

1 funds as were distributed to each in 1972 under the provisions of Act 4 of the 1972
2 Extraordinary Session except:

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

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

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

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

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

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

1 sales taxes collected by each in the twelve-month period ending June 30, 1974, and every
2 subsequent twelve-month period. However, twenty thousand dollars of such excess funds
3 shall be dedicated to each of the following volunteer fire departments: Pride, Sharon Hills,
4 Central, Brownsfield and East Side.

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

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

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

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

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

24 (21) In the parishes of Caldwell and LaSalle, one-third thereof to the parish
25 governing authority, one-third thereof to the parish school board, and one-third thereof to
26 the incorporated municipalities in the parish, to be distributed to such incorporated
27 municipalities pro rata on a population basis. Prior to the distribution of any excess funds
28 in LaSalle Parish, one thousand dollars shall be disbursed to the Hardtner Medical Center,
29 a publicly owned hospital, to be donated to the Medical Scholarship Fund, and five thousand
30 dollars shall be disbursed to the LaSalle Association for Developmentally Delayed, however,

1 none of these monies are to be used for salaries and provided that this amount is spent to
2 directly assist the students, and the balance of the excess shall be distributed as provided
3 above in this Paragraph.

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

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

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

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

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

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

<u>PARISH</u>	<u>Total Due FY 2011-2012</u>	<u>Sheriff's Fund</u>	<u>Retirement Contribution</u>
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

	HB NO. 594			<u>ENROLLED</u>
1	EAST FELICIANA	419,331	47,956	4,786
2	EVANGELINE	692,809	71,591	10,557
3	FRANKLIN	440,060	71,689	15,222
4	GRANT	466,289	60,215	7,179
5	IBERIA	1,496,695	217,813	37,140
6	IBERVILLE	655,269	136,415	16,288
7	JACKSON	329,779	64,040	9,954
8	JEFFERSON	8,518,900	1,305,506	278,622
9	JEFFERSON DAVIS	631,681	67,962	15,403
10	LAFAYETTE	4,349,454	302,153	57,168
11	LAFOURCHE	1,980,582	189,079	39,372
12	LASALLE	313,819	53,742	7,018
13	LINCOLN	895,509	71,297	18,540
14	LIVINGSTON	2,570,402	164,659	26,583
15	MADISON	230,614	43,445	8,063
16	MOREHOUSE	573,366	98,168	18,238
17	NATCHITOCHES	786,166	105,131	15,584
18	ORLEANS	6,297,868	0	0
19	OUACHITA	3,008,943	268,319	64,347
20	PLAQUEMINES	448,925	140,828	24,955
21	POINTE COUPEE	477,269	62,863	8,486
22	RAPIDES	2,653,816	318,727	75,427
23	RED RIVER	186,194	41,287	2,956
24	RICHLAND	432,006	64,236	13,734
25	SABINE	506,236	67,178	10,396
26	ST. BERNARD	699,633	340,008	60,426
27	ST. CHARLES	1,060,066	103,954	19,284
28	ST. HELENA	234,403	43,739	5,852
29	ST. JAMES	453,969	91,009	15,262
30	ST. JOHN	935,240	116,115	14,156

1	ST. LANDRY	1,684,513	268,711	40,478
2	ST. MARTIN	1,071,760	109,936	12,588
3	ST. MARY	1,092,032	185,842	36,718
4	ST. TAMMANY	4,818,858	269,888	48,180
5	TANGIPAHOA	2,394,132	271,948	37,462
6	TENSAS	110,171	33,637	5,349
7	TERREBONNE	2,210,958	218,990	43,736
8	UNION	469,806	57,861	8,224
9	VERMILION	1,178,123	119,645	20,189
10	VERNON	1,015,954	159,560	22,361
11	WASHINGTON	963,657	132,296	18,540
12	WEBSTER	854,582	104,739	22,743
13	WEST BATON ROUGE	468,470	73,258	10,376
14	WEST CARROLL	242,557	45,504	9,371
15	WEST FELICIANA	287,703	39,620	3,780
16	WINN	<u>312,948</u>	<u>62,078</u>	<u>7,581</u>
17	TOTAL	<u>\$ 90,000,000</u>	<u>\$ 9,806,983</u>	<u>\$ 2,010,844</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 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

1 the investment or other use of such total parish allocations received from the state treasurer,
2 earned prior to the distributions within the parish as required by the foregoing provisions of
3 this Act, shall be paid over a pro rata basis together with the principal amounts due the local
4 recipients under the provisions of this Act upon distribution thereto, and the parish tax
5 collectors or the city of New Orleans may retain only investment income earned on that
6 portion of the total parish allocation to which they are otherwise entitled under the provisions
7 of this Act. In light of the fact that all assessment roll figures will not be available in time
8 to base the December distribution by the treasurer on current figures, the distribution of
9 funds on the first day of December pursuant to this Act shall be based on the distribution
10 figures for Fiscal Year 2009-2010. The remaining two distributions on the fifteenth day of
11 March and the fifteenth day of May shall be based on current figures for Fiscal Year 2010-
12 2011, and such distributions shall be adjusted to compensate for the differences resulting in
13 the use of the Fiscal Year 2009-2010 figures for the December distribution.

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

1 of the homestead exemption. Such statement shall also include the amount of any revenue
2 sharing funds which remain to be distributed and the recipients to which such remaining
3 funds will be distributed.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____