



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

3 Acadia

4 Mermentau River Harbor & Terminal

5 Allen

6 Elizabeth Recreation District #3

7 Kinder Recreation District #2--Maintenance

8 Hospital Service District #3--Maintenance

9 Ascension

10 Lighting District #6

11 Lighting District #7

12 Avoyelles

13 Red River Waterway District--Capital Outlay

14 Red River Waterway District--Operations

15 Beauregard

16 Waterworks District #3--Ward 4

17 Waterworks District #3--Ward Bienville

18 Fire Protection District #6

19 Hospital Service District #2

20 Caldwell

21 Columbia Heights Sewerage

22 Cameron

23 Cameron Water District #1--Maintenance

24 Water District #7--Maintenance

25 Grand Lake Recreation District--Maintenance

26 Water District #10--Maintenance

27 Fire District #10--Maintenance

28 Catahoula

29 Hospital District #2

30 Claiborne

31 Hospital District #1

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

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

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

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

- 16 Assumption
- 17 Road Lighting District #2
- 18 Bossier
- 19 Cypress Back Bayou Recreation Tax--Bonds/Maintenance
- 20 East Baton Rouge
- 21 Village St. George Fire District
- 22 Ouachita
- 23 Cooley Hospital Tax
- 24 Sterlington Sewerage District
- 25 Fire District No. 1--Maintenance
- 26 North Monroe Sewerage District No. 1--Maintenance
- 27 Road Light District No. 5
- 28 Road Light District #1
- 29 Road Light District #3
- 30 Road Light District #4
- 31 East Ouachita Recreational District

1 Terrebonne

2 Road Lighting District No. 4

3 Road Lighting District No. 5--Maintenance

4 Road Lighting District No. 6

5 Road Lighting District No. 8--Maintenance

6 Road Lighting District No. 9--Maintenance

7 Road Lighting District No. 10--Maintenance

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

9 Fire Protection District No. 5--Maintenance

10 Fire Protection No. 8--Maintenance

11 Fire Protection District No. 10--Maintenance

12 Sanitation District No. 1--Maintenance

13 Recreation District No. 1--Maintenance

14 Recreation District No. 4--Maintenance

15 Road Lighting District No. 1--Maintenance

16 Road Lighting District No. 2--Maintenance

17 Road Lighting District No. 3A

18 Fire Protection District No. 123--Maintenance

19 Fire Protection District No. 9--Maintenance

20 Road Lighting District No. 7--Maintenance

21 St. Tammany

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

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

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

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

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

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

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

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

22 Section 2. The revenue sharing fund for the Fiscal Year 2010-2011 shall consist of  
 23 the sum of Ninety Million and No/100 (\$90,000,000.00) Dollars.

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

1 determined by the Louisiana Tax Commission as of March thirty-first of the current calendar  
2 year.

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

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

14 Section 6. Eleven and nine-tenths percent of all revenue sharing funds distributed  
15 by the provisions of this Act, excluding such funds as are distributed directly to the city of  
16 New Orleans and the amount listed on the prior year Ouachita Parish tax rolls which were  
17 due the Monroe City School Board (\$1,262,855), shall form a special fund (\$9,847,618) to  
18 be distributed as commissions to the tax collectors of the respective parishes, the city of New  
19 Orleans excepted. Each such tax collector shall receive a percentage of such fund, based on  
20 commissions received by him pursuant to Act 153 of the 1973 Regular Session, as provided  
21 in Section 8 of this Act.

22 Section 7.A. Two and forty-four hundredths percent of all revenue sharing funds  
23 distributed by the provisions of this Act, excluding such funds as are distributed directly to  
24 the city of New Orleans and the amount listed on the prior year Ouachita tax rolls which  
25 were due the Monroe City School Board (\$1,262,855), shall form a special fund  
26 (\$2,019,176) to be distributed to the various retirement systems which were eligible for  
27 payment pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this  
28 Act for distribution to such retirement systems, and shall make due payment thereof to each  
29 retirement system in the same proportion that the statutory deduction provided by law for  
30 the system bears to the total statutory deductions provided by law for all such retirement  
31 systems. For the purpose of distributing these retirement contributions, the state treasurer

1 may use the statutory deductions determined by the Public Retirement Systems Actuarial  
 2 Committee as per R.S. 11:103 for the previous calendar year.

3 B. The city of New Orleans shall make the deductions legally established for  
 4 retirement systems which were eligible for payment pursuant to Act 153 of the 1973 Regular  
 5 Session and shall make due payment in accordance with the statutory deductions provided  
 6 by law for all such retirement systems. Notwithstanding the above provisions the city of  
 7 New Orleans shall remit the following amounts for the indicated retirement systems for  
 8 Fiscal Year 2010-2011: Assessors' Retirement Fund, \$168,474; Clerks of Court Retirement  
 9 and Relief Fund, \$137,015; District Attorneys' Retirement System, \$67,281; Registrars of  
 10 Voters Employees' Retirement System, \$64,443; Sheriffs' Pension and Relief Fund, \$55,762.

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

<u>PARISH</u>	<u>SHERIFF</u>	<u>RETIREMENT</u>
Acadia	1.491%	1.047%
Allen	.739%	.475%
Ascension	1.283%	.985%
Assumption	.871%	.399%
Avoyelles	1.263%	.811%
Beauregard	.842%	.583%
Bienville	.596%	.405%
Bossier	1.705%	2.281%
Caddo	5.490%	10.375%
Calcasieu	4.719%	6.051%
Caldwell	.473%	.319%
Cameron	.498%	.400%
Catahoula	.468%	.303%
Claiborne	.543%	.326%
Concordia	.730%	.486%
DeSoto	.547%	.349%
East Baton Rouge	7.118%	11.977%
East Carroll	.443%	.331%

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ENROLLED

1	East Feliciana	.489%	.238%
2	Evangeline	.730%	.525%
3	Franklin	.731%	.757%
4	Grant	.614%	.357%
5	Iberia	2.221%	1.847%
6	Iberville	1.391%	.810%
7	Jackson	.653%	.495%
8	Jefferson	13.312%	13.856%
9	Jefferson Davis	.693%	.766%
10	Lafayette	3.081%	2.843%
11	Lafourche	1.928%	1.958%
12	LaSalle	.548%	.349%
13	Lincoln	.727%	.922%
14	Livingston	1.679%	1.322%
15	Madison	.443%	.401%
16	Morehouse	1.001%	.907%
17	Natchitoches	1.072%	.775%
18	Ouachita	2.736%	3.200%
19	Plaquemines	1.436%	1.241%
20	Pointe Coupee	.641%	.422%
21	Rapides	3.250%	3.751%
22	Red River	.421%	.147%
23	Richland	.655%	.683%
24	Sabine	.685%	.517%
25	St. Bernard	3.467%	3.005%
26	St. Charles	1.060%	.959%
27	St. Helena	.446%	.291%
28	St. James	.928%	.759%
29	St. John the Baptist	1.184%	.704%
30	St. Landry	2.740%	2.013%
31	St. Martin	1.121%	.626%

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

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

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

1 by which the number of homesteads in the city of New Orleans increased or decreased from  
2 1977 to 2009, together with any additional taxing bodies or millages authorized to participate  
3 on the same pro rata basis under the provisions of Section 9(B) of this Act.

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

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

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

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

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

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

3 (4) In the parish of Grant, all new millages authorized prior to January 1, 1989, the  
4 10.9 mill tax authorized January 16, 1999 for the library, the millage authorized October 7,  
5 1989 for Fire District No. 1, the 15 mill tax authorized in 1995 for Fire District #3, the  
6 additional mills for the law enforcement district and the assessor's original millage, but  
7 excluding bond millages, shall share on a pro rata basis with all other tax recipient bodies  
8 in the parish.

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

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

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

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

15 Parish Library--12 mills/November 2004

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

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

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

25 Parish Council - ~~61.60%~~ 57.40%

26 School Board - 27.25%

27 South Lafourche Levee District - 2.95%

28 Port Commission - 2.06%

29 Assessor - 3.32%

30 Bayou Lafourche Fresh Water District - 2.82%

31 North Lafourche Levee District - 4.20%

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

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

6            Bayou Blue Fire District - 0.42%

7            Drainage District No. 1 - 0.90%

8            Drainage District No. 5 - 0.65%

9            Fire District No. 1 - 0.57%

10           Fire District No. 2 - 0.59%

11           Fire District No. 3 - 1.30%

12           Fire District No. 9 - 0.42%

13           Lafourche Ambulance District No. 1 - .61%

14           Recreation District No. 2 - 2.81%

15           Water District No. 1 - 3.02%

16           Health Unit - 3.04%

17           Recreation Commission - 5.05%

18           Recreation District No. 1 - 0.96%

19           Recreation District No. 8 - 0.61%

20           Drainage - 10.14%

21           Road Lighting - 4.24%

22           Public Buildings - 6.19%

23           Library - 6.24%

24           Criminal - 0.24%

25           Road District #1 - 5.46%

26           Drainage 1 of 12 - 0.20%

27           Drainage 2 of 12 - 0.11%

28           Drainage 3 of 12 - 0.14%

29           Juvenile Justice - 1.47%

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

2 Schools - 24.31%

3 Special Education - 2.94%

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

7 Police Jury--48.5%

8 School Board--29.4%

9 Sheriff--11.9%

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

11 Lake Charles Harbor and Terminal District--2.8%

12 Assessor--2.3%

13 Vinton Harbor and Terminal District--0.1%.

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

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

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

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

24 Law Enforcement District - 30.77%

25 Police Jury - 30.25%

26 School Board - 28.72%

27 Assessment District - 10.26%

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

1 Acadia

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

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

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

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

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

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

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

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

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

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

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

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

14 Assessor's original millage

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

16 Allen

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

18 Assessor--5.23 mills/1990

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

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

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

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

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

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

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

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

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

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

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

30 Library -- 10.76 mills/October 2002

1 Ascension

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

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

4 Library -- 2.6 mills/2000

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

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

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

8 Mental Health -- 2 mills/2000

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

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

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

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

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

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

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

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

17 Assessor's original millage

18 Avoyelles

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

20 a pro rata basis

21 Beauregard

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

23 Assessor's original millage

24 Bienville

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

26 Assessor's 1997 millage

27 Caddo

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

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

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

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

- 1 Law Enforcement District (Cont. Ser.)--4.00 mills/April 30, 1983
- 2 Library--4.90 mills/April, 1988
- 3 Library--5.26 mills/April 1996
- 4 Fire Dist. No. 2--10 mills/April 7, 1984
- 5 Fire Dist. No. 3--10 mills/Sept. 29, 1984
- 6 Fire Dist. No. 4--10 mills/Nov. 6, 1984
- 7 Fire Dist. No. 5--10 mills/Nov. 6, 1984
- 8 Fire Dist. No. 6--10 mills/Jan. 19, 1985
- 9 Fire Dist. No. 7--10 mills
- 10 Fire Dist. No. 8--4 mills/1999
- 11 Fire Dist. No. 9--10 mills, Nov. 18, 1989
- 12 Fire Dist. No. 1--10 mills/1989
- 13 School Board Operations--11 mills/May 4, 1985
- 14 Public Works--6 mills/November 4, 1986
- 15 Public Facilities--0.92 mills
- 16 Jail--2 mills
- 17 Assessor's original millage
- 18 Parish Health Unit--1 mill/1990
- 19 Caddo Detention Center--3 mills/1990
- 20 Law Enforcement District--3 mills/November 6, 1990
- 21 Law Enforcement District--3.0 mills/October 16, 1993
- 22 BioMedical--2 mills/1993
- 23 Criminal Justice System--1.82 mills/October 20, 2001
- 24 Caldwell
- 25 Assessor's original millage
- 26 Recreation Maintenance--November 1995
- 27 Road Maintenance--May 1990
- 28 Cameron
- 29 Law Enforcement District (Add.)--8 mills/April 7, 1990
- 30 Assessor's original millage

1 Catahoula

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

4 Claiborne

5 Assessment District

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

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

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

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

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

11 Road, Street & Bridge Maintenance--1993

12 Road Equipment--1993

13 Concordia

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

15 Library--All millages

16 Assessor's original millage

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

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

19 East Baton Rouge

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

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

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

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

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

25 East Carroll

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

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

28 Parish Health Unit--3 mills

29 Rural Fire District Maintenance--2 mills

30 Courthouse Maintenance--2 mills

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

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

- 1 East Carroll Hospital Service Dist.--5 mills/May 5, 1984
- 2 Assessor's original millage
- 3 East Feliciana
- 4 Assessment District, 1997
- 5 Evangeline
- 6 Consolidated School Dist. #2--9.47 mills/May 19, 1979
- 7 Basile New School Dist. #7--3.32 mills/May 19, 1979
- 8 Elderly Services--1 mill/Nov. 4, 1980
- 9 Ward 5 Fire Protection District--11.17 mills
- 10 Pine Prairie Fire Protection District--8.95 mills/Nov. 3, 1992
- 11 Acadia-Evangeline Fire Protection District--0.97 mills
- 12 Mamou Fire Protection District No. 1--8.0 mills/April, 1995
- 13 Fire District No. 2 -- 5 mills/1999
- 14 District Two Cemetery--1.07 mills
- 15 District Three Cemetery--1.07 mills
- 16 District Seven Cemetery--1.01 mills
- 17 Road District Two--10.00 mills (Additional)
- 18 Road District No. 5--10 mills/1997
- 19 Ward One Cemetery--1 mill/1997
- 20 Ward Four Cemetery--1 mill/1997
- 21 Ward Five Cemetery--1 mill/1997
- 22 Road District Three--.48 mills/1987 and 5.0 mills/1996
- 23 Road District Four--10.00 mills (Additional)
- 24 Mamou Gravity Drainage District No. 5--1.56 mills
- 25 Prairie Mamou Gravity Drainage District No. 8--3.42 mills
- 26 Durald Gravity Drainage District No. 4
- 27 Vidrine Gravity Drainage District No. 7
- 28 Assessor's original millage
- 29 Franklin
- 30 Law Enforcement District--10 mills/July 10, 1982
- 31 Assessor's original millage

- 1           Library--7 mills/1990
- 2           Health Unit--3.0 mills/November 6, 1990
- 3           Parish Equipment--8.0 mills/October 16, 1993
- 4           Drainage Maintenance--11 mills/October 16, 1993
- 5           Courthouse Maintenance--4 mills/October 16, 1993
- 6    Iberia
- 7           Recreation District No. 8--1.85 mills/November 13, 1993
- 8           Assessment District
- 9    Iberville
- 10          Law Enforcement District (Additional)--5 mills/December 8, 1979
- 11          Assessor's original millage
- 12   Jackson
- 13          Additional Support to Public Sch.--7.07 mills/July 28, 1979
- 14          Law Enforcement District--8 mills/May 16, 1981
- 15          Library--All millages
- 16          Assessment district
- 17   Jefferson
- 18          West Jefferson Levee District--All millages
- 19   Lafayette
- 20          Lafayette Parish Public Library--1.09 mills/May, 1979
- 21          School Board--10 mills/May 4, 1985
- 22          Lafayette Parish Sheriff--5.0 mills/May, 1980
- 23          Assessor's original millage
- 24          Bayou Vermilion District--All maintenance taxes prior to 1990
- 25   LaSalle
- 26          Law Enforcement District (Additional)--8.2 mills
- 27          Library--November 1995
- 28          Road District 2B--3.09 mills/April 16, 1988
- 29          Road District 2BN--1.03 mills/April 16, 1988
- 30          Ambulance Tax--0.65 mills
- 31          Road and Bridge--0.66 mills

- 1           Health Unit--0.23 mills
- 2           Fair Tax--0.09 mills
- 3           Special B & C 1A--0.19 mills
- 4           Sewer Maintenance--6.04 mills
- 5           Fire District--5.32 mills
- 6           Little Creek-Searcy Volunteer Fire District -- 20 mills
- 7           Summerville-Rosefield Volunteer Fire District -- 20 mills
- 8           Eden-Fellowship Volunteer Fire District -- 9.79 mills
- 9           Whitehall Volunteer Fire District -- Operations -- 10 mills
- 10          Whitehall Volunteer Fire District -- Maintenance -- 10 mills
- 11          Recreation District #22--1.05 mills
- 12          Assessor's original millage
- 13          Lincoln
- 14          Library Const./Mt.--0.75 Mills/January 21, 1978
- 15          Law Enforcement District (Additional)--8.5 mills/July 22,1992
- 16          School-Special Maint. & Oper.--0.15 mills/May 18, 1979
- 17          School-Special Repair & Equip.--0.15 mills/May 18, 1979
- 18          Library--0.71 mills/January 15, 1983
- 19          Assessor's original millage
- 20          Livingston
- 21          Law Enforcement District (Special)--12.19 mills/1976
- 22          Recreation District #3--2 mills/May 19, 1979
- 23          School District No. 5--5 mills/November 2, 1982
- 24          Fire District No. 1--10.04 mills/1986
- 25          Fire District No. 5--10 mills/Nov. 6, 1984
- 26          Fire District No. 7 -- 5 Mills/1999
- 27          Fire District No. 10--10.33 mills/1985
- 28          Fire District No. 11--All millages
- 29          Roads & Bridges--5 mills/November 3, 1992
- 30          Madison
- 31          Assessor's original millage

## 1 Morehouse

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

3 Assessor's original millage

4 Library--1 mill/ Jan. 20, 1990

## 5 Natchitoches

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

7 Fire District No. 6--7 mills

8 Parish Ambulance Tax

9 Fire District No. 7--10 mills

10 Goldonna Area Fire Protection Dist. No. 2

11 Library--3 mills/1988

12 Assessor's original millage

## 13 City of New Orleans

14 Board of Assessors' original millage

## 15 Ouachita

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

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

18 Ouachita Parish Assessment District

19 Green Oaks Juvenile Detention Home -- 3.75 mills/1996

20 Library -- 7.75 mills/1995

## 21 Plaquemines

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

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

24 Water--2.47 mills in 1992

25 Library--1.24 mills in 1992

26 Pollution Control--2.47 mills in 1992

27 Road Maintenance--1.86 mills in 1992

28 Public Health--1.24 mills in 1992

29 Waste Disposal--3.69 mills in 1992

30 Incineration--1.24 mills in 1992

31 Hospital--2.54 mills in 1992

- 1 Law Enforcement Jail Fac. Prop. I--6 mills/October 3, 1992
- 2 Assessor's original millage
- 3 **Pointe Coupee**
- 4 Law Enforcement District (Additional)--10 mills/April 4, 1981
- 5 School Board--5.83 mills/April 4, 1981
- 6 Library--1.22 mills/April 4, 1981
- 7 Fire Protection Dist. #1--All maint. millages prior to 1991
- 8 Fire Protection District #2--3 mills/October 17, 1981
- 9 Fire Protection District #3--3 mills/October 17, 1981
- 10 Fire Protection District #4--3 mills/October 17, 1981
- 11 Fire Protection District #5--5 mills/October 17, 1981
- 12 Sewerage Dist. No. 1 Mt.--5 mills/July 9, 1977 (levied 1980)
- 13 Assessor's original millage
- 14 **Rapides**
- 15 Rapides Parish School Board--.20 mills/April 1, 1978
- 16 Rapides Parish School Board--15.20 mills/May 13, 1978
- 17 Gravity Drainage District #1 Main.--1 mill/October 17, 1981
- 18 Road District 1A (Ward 4)
- 19 Road District 2C
- 20 Road District 3A
- 21 Road District 5A
- 22 Road District 6A (Ward 6)
- 23 Road District 7A (Ward 7)
- 24 Road District 36 (Ward 8)
- 25 Road District 9B (Ward 9)
- 26 Road District 10A (Ward 10)
- 27 Road District 2B (Ward 11)
- 28 Fire District #8 (Maint.)--20 mills/April 30,1983
- 29 School District No. 11 (Ward 10)--2 mills/May 7, 1980
- 30 School District No. 50 (Ward 11)--2 mills/September 11, 1982
- 31 School Dist. No. 51 (Ward 5)--All maint. millages prior to 1990

- 1 Consolidated School Dist. No. 62--4.02 mills/April 4, 1987
- 2 Consolidated School Dist. No. 62--4.00 mills/April 16, 1988
- 3 Fire District No. 5--20 mills/Nov. 4, 1986
- 4 Fire District No. 3--12 mills/Oct. 19, 1985
- 5 Fire District No. 7--6 mills/May 3, 1986
- 6 Fire District No. 9
- 7 Fire District No. 10--20 mills/Nov. 4, 1986
- 8 Fire District No. 11
- 9 Fire District No. 12
- 10 Assessor's original millage
- 11 Plainview Fire District No. 10--10 mills/1990
- 12 Fire District #4
- 13 Fire District #7
- 14 Senior Citizens
- 15 Buckeye Recreational District
- 16 Flatwoods Fire District
- 17 Law Enforcement District (Additional)--Nov. 6, 1984
- 18 Fire District No. 6--20 mills
- 19 Library--6.0 mills/January 15, 1994
- 20 Library--1.00 mill/September 30, 2006
- 21 Recreational District Ward 9--6.14 mills/November 17, 2001
- 22 Red River
- 23 Law Enforcement District (Additional)--5 mills/April 5, 1980
- 24 St. Bernard
- 25 St. Bernard Port, Harbor and Terminal District--All millages
- 26 Library--All millages
- 27 St. Charles
- 28 Law Enforcement District (Add.)--7.75 mills/Nov. 4, 1980
- 29 Library--3 mills/September 27, 1986
- 30 Law Enforcement District --3.75 mills/July 16, 2005
- 31 Assessor's original millage

## 1 St. Helena

2 Parishwide Road District Maintenance

3 Road District #1 Maintenance

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

5 Road District #3 Maintenance

6 Road District #4 Maintenance

7 Road District #5 Maintenance

8 Road District #6 Maintenance

9 Parish Library

10 Fire Protection District #5 Maintenance

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

12 Assessor's original millage

13 Sub-Road District #1 of Road District #2

14 Fire Protection District #2

15 Fire Protection District #3

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

## 17 St. James

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

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

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

21 Assessment District, 1985

## 22 St. John

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

24 Assessor's original millage

## 25 St. Landry

26 Gravity Drainage District No. 1 of Ward 2

27 Fire District #3

28 Fire District #2

29 Fire District No. 5

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

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

32 Fire District No. 6

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

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

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

- 1 Road District #3, Ward 1, Sub-1 Main.--10 mills/Jan. 21, 1984
- 2 Road District #12, Ward 2--2.65 mills/January 1, 1979
- 3 Road District #1, Ward 3
- 4 Road District #4,-- 10 mills/July 21, 2001
- 5 Road District #5--15 mills/1993
- 6 Road District #6--15 mills/ May 4, 2002
- 7 Assessor's original millage
- 8 South St. Landry Comm. Library Dist.--5.75 mills/Nov. 16, 1991

9 St. Martin

- 10 Assessor's original millage

11 St. Mary

- 12 Wax Lake East Drainage District
- 13 Sub Gravity Drainage District of Wax Lake East
- 14 Assessor--2.9 mills/1982
- 15 Hospital Service District No. 1--7.88 mills/1999
- 16 Hospital Service District No. 1--6 mills/1999
- 17 Hospital Service District No. 1--3.47 mills/2003

18 St. Tammany

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

22 Tangipahoa

- 23 Road Lighting District No. 2--5 mills/July 21, 1990
- 24 Library--.60 mills/1984
- 25 Library Maint.--2.60 mills/May 4, 1985
- 26 Garbage District # 1 Maint.--10 mills/March 26, 1983
- 27 Road District # 7 Maint.--5 mills/Sept. 11, 1982
- 28 Fire Dist. #1--2.10 mills/1978
- 29 Fire Protection District No. 1--7 mills/1998
- 30 Fire Dist. #1--5.65 mills/1996
- 31 Fire Protection District # 2--10 mills/May 5, 1984 (2 taxes)

- 1 Fire Dist. #2--10 mills/1996
- 2 Law Enforcement District (Additional)--10 mills
- 3 Drainage District #4 Maint.--3 mills/April 30, 1983
- 4 Assessor's original millage
- 5 Gravity Drainage District No. 5--5 mills/April 7, 1990
- 6 Florida Parishes Juvenile Detention Center--3 mills/1995
- 7 Pontchatoula Recreation Dist.--10 mills/1996
- 8 Independence Recreation Dist.--15 mills/1996
- 9 Hammond Alternate School -- 3 mills/1996
- 10 Tensas
- 11 Gravity Drainage Dist. No. 2--3 mills/October 3, 1992
- 12 Medical Services--12 mills/February 28, 1987
- 13 Assessor's additional millage--1988
- 14 Terrebonne
- 15 All millages listed on the tax roll, except the sheriff's original millage, shall share a
- 16 pro rata basis.
- 17 Vermilion
- 18 Subroad Dist. No. 5 of Road Dist. No. 2--5 mills/1979
- 19 Road District No. 3--5 mills/1979
- 20 Subroad Dist. No. 2 of Road Dist. No. 2--5 mills/1979
- 21 Library -- 1.12 mills/1994
- 22 Washington
- 23 Washington Schools Spec. Main./Op.--0.90 mills/1984
- 24 School District #2 Maintenance--0.98 mills/1981
- 25 School District #2 Support--0.98 mills/ 1981
- 26 Bogalusa City Schools Main./Op.--23 mills/ 1989
- 27 Library--4.57 mills/ 1987
- 28 Angie School--5 mills/1990
- 29 Assessor's millage
- 30 Rich. FD #2 -- 8 mills/1998
- 31 Bonner Creek Fire Dist.--8.46 mills/1987

- 1 Bonner Creek Fire Dist.--5 mills/1996
- 2 Spring Hill Fire Dist. #8--5.73 mills/1995
- 3 Spring Hill Fire District #8 -- 6 mills/1998
- 4 Mt. Herman Fire Dist. #9--16 mills/1995
- 5 Pine Fire Dist. #4--10 mills/1995
- 6 Angie Fire Dist. #5--10 mills/1992
- 7 Varnado Fire Dist. #6--10 mills/1992
- 8 Fire Dist. #7--5 mills/1996
- 9 Fire Dist. #7--12.27 mills/1992
- 10 Hayes Creek Fire District #3--17 mills/1999
- 11 Florida Parishes Juvenile Detention Center--3 mills/1995
- 12 West Baton Rouge
- 13 Law Enforcement District (Additional)--5 mills/1980
- 14 West Carroll
- 15 Ward 1 Road Maintenance--5.45 mills
- 16 Ward 2 Road Maintenance--4.59 mills
- 17 Ward 2 Special Tax--Road District #2--2.75 mills
- 18 Ward 3 Road Maintenance--4.96 mills
- 19 Ward 3 Special Tax--Road Dist. #3--2.98 mills
- 20 Ward 4 Road Maintenance--Road Dist. No. 4-4--4.20 mills
- 21 Ward 4 Road Maintenance--Road Dist. No. 4-6--5.28 mills
- 22 Ward 4 Special Tax--Road Dist. #4-4--2.52 mills
- 23 Ward 4 Special Tax--Road Dist. #4-6--3.17 mills
- 24 Ward 5 Road Maintenance--4.78 mills
- 25 Ward 5 Special Tax--Road Dist. No. 5--2.87 mills
- 26 Public Health Unit Maintenance--1.5 mills/ 1980
- 27 Roads & Bridges--8 mills/March 30, 1985
- 28 School Parishwide Maintenance--10 mills/ 1990
- 29 Assessment District

1 West Feliciana

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

3 Assessor's original millage

4 Winn

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

6 Assessor's original millage

7 Library -- 1979 millage

8 Library -- 3 mills/1999

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

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

1 outstanding bonded indebtedness of such tax recipient body. In the parish of Livingston the  
 2 millage authorized in 1975 for the parish health unit shall share as an operation and  
 3 maintenance millage. In the parish of Avoyelles, the Ward 7 School District Construction  
 4 Tax and the Ward 10 School District Construction Tax shall each share as an operation and  
 5 maintenance millage. In the parish of DeSoto, the 150 mills authorized for School District  
 6 #2 shall share as an operation and maintenance millage. In the parish of East Baton Rouge,  
 7 the BREC Capital Improvement Tax shall share as an operation and maintenance millage.  
 8 Bond millages may share in the parish of Sabine; however, if there are no excess funds those  
 9 millages levied for operation and maintenance of those taxing districts eligible for  
 10 reimbursement shall have priority for reimbursement to the extent that funds are available.  
 11 In the parish of Bossier, bond millages and operation and maintenance millages shall share  
 12 on a pro rata basis and the school bonds listed in Section 9(B)(3) shall share as provided  
 13 therein.

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

26 Section 10. In the event the distribution to the tax collector in each parish and to the  
 27 city of New Orleans is more than the amount necessary to satisfy the requirements of  
 28 Sections 6 and 7 of this Act and to reimburse all tax recipient bodies as set forth in Section  
 29 9 of this Act, then the city of New Orleans and the tax collector in each parish, within fifteen  
 30 days after receipt thereof, shall distribute such remaining excess amount as follows, except  
 31 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  
 31 to such incorporated municipalities pro rata on a population basis; prior to the distribution

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

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

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

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

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

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

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

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

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

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

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

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

1 shall be dedicated to each of the following volunteer fire departments: Pride, Sharon Hills,  
2 Central, Brownsfield and East Side.

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

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

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

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

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

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

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

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

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

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

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

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

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

5           Section 12. In accordance with the provisions of this Act, the amount to be  
 6           distributed to each parish and to the city of New Orleans during the Fiscal Year 2010-2011  
 7           shall be as follows:

8		Total Due	Sheriff's	Retirement
9	<u>PARISH</u>	<u>FY 2010-2011</u>	<u>Fund</u>	<u>Contribution</u>
10	ACADIA	\$1,243,978	\$ 146,828	\$ \$21,141
11	ALLEN	524,977	72,774	9,591
12	ASCENSION	2,145,300	126,345	19,889
13	ASSUMPTION	467,126	85,773	8,057
14	AVOUELLES	903,589	124,375	16,376
15	BEAUREGARD	725,669	82,917	11,772
16	BIENVILLE	311,858	58,692	8,178
17	BOSSIER	2,248,152	167,902	46,057
18	CADDO	5,040,717	540,634	209,489
19	CALCASIEU	3,827,644	464,709	122,180
20	CALDWELL	228,066	46,579	6,441
21	CAMERON	166,502	49,041	8,077
22	CATAHOULA	233,462	46,087	6,118
23	CLAIBORNE	337,609	53,473	6,583
24	CONCORDIA	416,841	71,888	9,813
25	DESOTO	564,993	53,866	7,047
26	EAST BATON ROUGE	8,596,495	700,953	241,837
27	EAST CARROLL	155,759	43,625	6,683
28	EAST FELICIANA	430,193	48,155	4,806
29	EVANGELINE	730,198	71,888	10,601
30	FRANKLIN	432,607	71,986	15,285

## HB NO. 1252

ENROLLED

1	GRANT	440,512	60,464	7,208
2	IBERIA	1,548,167	218,716	37,294
3	IBERVILLE	651,884	136,980	16,355
4	JACKSON	315,980	64,305	9,995
5	JEFFERSON	8,772,068	1,310,915	279,777
6	JEFFERSON DAVIS	636,662	68,244	15,467
7	LAFAYETTE	4,215,414	303,405	57,405
8	LAFOURCHE	1,960,004	189,862	39,535
9	LASALLE	306,671	53,965	7,047
10	LINCOLN	853,824	71,592	18,617
11	LIVINGSTON	2,483,917	165,342	26,694
12	MADISON	229,273	43,625	8,097
13	MOREHOUSE	587,977	98,575	18,314
14	NATCHITOCHE	796,129	105,566	15,649
15	ORLEANS	5,984,049	0	0
16	OUACHITA	3,031,263	269,431	64,614
17	PLAQUEMINES	454,447	141,412	25,058
18	POINTE COUPEE	475,341	63,123	8,521
19	RAPIDES	2,710,130	320,048	75,739
20	RED RIVER	192,264	41,458	2,968
21	RICHLAND	430,561	64,502	13,791
22	SABINE	503,565	67,456	10,439
23	ST. BERNARD	723,981	341,417	60,676
24	ST. CHARLES	1,048,234	104,385	19,364
25	ST. HELENA	226,533	43,920	5,876
26	ST. JAMES	446,860	91,386	15,326
27	ST. JOHN	970,152	116,596	14,215
28	ST. LANDRY	1,852,472	269,825	40,646
29	ST. MARTIN	1,086,347	110,392	12,640
30	ST. MARY	1,054,063	186,612	36,870
31	ST. TAMMANY	4,881,312	271,006	48,379

1	TANGIPAHOA	2,347,975	273,074	37,617
2	TENSAS	117,910	33,778	5,371
3	TERREBONNE	2,210,114	219,897	43,917
4	UNION	475,181	58,101	8,258
5	VERMILION	1,165,465	120,141	20,273
6	VERNON	951,246	160,221	22,453
7	WASHINGTON	953,399	132,844	18,617
8	WEBSTER	868,479	105,173	22,837
9	WEST BATON ROUGE	458,155	73,562	10,419
10	WEST CARROLL	244,417	45,693	9,409
11	WEST FELICIANA	284,019	39,784	3,796
12	WINN	<u>321,849</u>	<u>62,335</u>	<u>7,612</u>
13	TOTAL	<u>\$ 90,000,000</u>	<u>\$ 9,847,618</u>	<u>\$ 2,019,176</u>

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

1 recipients under the provisions of this Act upon distribution thereto, and the parish tax  
2 collectors or the city of New Orleans may retain only investment income earned on that  
3 portion of the total parish allocation to which they are otherwise entitled under the provisions  
4 of this Act. In light of the fact that all assessment roll figures will not be available in time  
5 to base the December distribution by the treasurer on current figures, the distribution of  
6 funds on the first day of December pursuant to this Act shall be based on the distribution  
7 figures for Fiscal Year 2009-2010. The remaining two distributions on the fifteenth day of  
8 March and the fifteenth day of May shall be based on current figures for Fiscal Year 2010-  
9 2011, and such distributions shall be adjusted to compensate for the differences resulting in  
10 the use of the Fiscal Year 2009-2010 figures for the December distribution.

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

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_