



# **PJAL Manual 11<sup>th</sup> Edition**

**A compilation of the laws concerning the  
authority and responsibility of  
parish Governing Authorities  
updated through the**

**Regular Legislative Session of 2019**

# Preface

The Police Jury Manual is designed as a ready reference to the general Constitutional and statutory provisions on the powers, duties and responsibilities of police jurors/parish government officials. Its purpose is to bring together in a single volume legal provisions that are widely scattered throughout the Constitution and statutes. Every effort has been made to accurately summarize the general laws governing police juries/parish governments. **The manual, however, is not to be used as a legal text or for the purpose of legal opinions. The state Constitution, the statutes and court decisions are the final authorities governing police jury/parish governing authority operations.**

Each reference in the manual includes the legal citation necessary to assist the reader in locating the precise wording of the law or the more detailed and technical provisions that may have been omitted. Legal provisions pertaining to police jury/parish governing authority powers in certain areas, such as taxing and borrowing authority, are numerous, complex and sometimes archaic, contradictory and vague. For this reason, it is very important that police juries/parish governments consult their legal advisors in all cases in which a question of law or legal interpretation is involved.

The Police Jury Manual was first prepared and published in 1960 by the Public Affairs Research Council (PAR) at the request of the Police Jury Association of Louisiana. This completely revised and updated eleventh edition was revised by the Police Jury Association staff.

The manual is intended primarily for use by the police juror in a parish operating under the general laws of the state or to home rule charter parishes or other local governments. However, this broader application is not necessarily indicated in the manual. Likewise, an effort has been made to include only laws generally applicable to all or most police juries, or parish governments. Special laws covering only one or relatively few parishes have generally been omitted. Also, in most cases where certain police jury parishes are excluded from the application of a law, the exception has been noted but without identifying the parishes.

Each legislative session produces dozens of changes in the laws affecting police juries. This eleventh edition of the manual has been updated to include changes enacted through the Regular Session of 2019. Louisiana Attorney General Opinions are released on a weekly basis and can be found at <https://www.ag.state.la.us/Opinions>. Opinions can be found using their search feature on their website such as by subject, parish, position, etc.

While the objective in preparing this manual was to include all the significant legal provisions pertaining to police juries, it is possible that some were missed. If readers notice any omissions or needed corrections, please notify the

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# CHAPTER 1

## STRUCTURE AND ORGANIZATION

The police jury is the governing authority for each parish that operates under the police jury system provided by the general laws of the state. See LRS 33:1221, et seq.

The police jury is both a legislative and administrative body. Its legislative functions include enacting ordinances and resolutions, establishing programs and setting policy. As an administrative body, it prepares the budget, hires personnel, spends money, negotiates contracts and, in general, directs the activities under its supervision.

Police juries carry out their administrative responsibilities in various ways. Some parishes, for example, have made their secretaries responsible for over-all administration. In others, this responsibility has been delegated to the police jury president, who is selected from among the jurors. Some parishes have hired a parish manager as permitted by LRS 33:1236.1. The law sets no qualifications for the position other than being a registered voter of the parish. Act 85 of 2006 repealed the provision that allowed a police juror to serve as the parish manager, but did allow for a police juror already serving as a parish manager to continue doing so. In still other parishes, there is no principal administrative official, and all parish employees report directly to the entire jury or to committees.

### THE POLICE JUROR

#### *QUALIFICATIONS*

At the time of his election, a police juror must be a registered voter, a resident of the state for the last two years, and actually domiciled for the preceding year in the district from which he seeks election. LRS 33:1225 However, no person who is under an order of imprisonment for conviction of a felony, or who has completed such order of imprisonment less than five years prior to the date of qualifying for office, unless such person has been granted a pardon by the governor. LA Const. Art. I § 10.1

#### *OATH OF OFFICE*

- A. Every parish official or employee must take the following oath or affirmation: "I,..., do solemnly swear (or affirm) that I will support the Constitution and laws of the United States and the Constitution and laws of this state and that I will faithfully and impartially discharge and perform

all the duties incumbent upon me as..., and according to the best of my ability and understanding. So help me God.” LA Const., Art. X, Sec. 30 and LRS 42:52.

Following the State General Election, the oath is to be taken and the duties are assumed on the second Monday in January following their election. LRS 33:1226. Following the special election of a juror, they shall take office as soon as their election results are certified by the Secretary of State.

### ***COMPENSATION***

The compensation or method of fixing the compensation of police jurors and the payment of qualifying expenses is provided by law LRS 33:1233; however, the compensation of a local official cannot be reduced during his term. LA Const., Art. VI, Sec. 12 and Art. X, Sec. 23.

The police jury must provide for the method and amount of compensation and mileage for its members by ordinance approved by a majority of its elected members in open public meeting after a public hearing which has been advertised in the official journal at least twice within 15 days preceding the open meeting. Police jurors may receive compensation not exceeding \$50 per day, but they cannot be paid for more than 144 days in any one year and cannot be compensated for more than 12 meetings per month. Police jurors may receive a mileage allowance--the same given state elected officials--for travel to and from the courthouse for each day they are actually engaged in parish business and for travel outside the parish on parish business. Mileage may not be paid if a juror has use of a parish vehicle.

In lieu of per diem payments, the police jury may elect, by a vote of a majority of the elected members, to go on a salary basis, in which event the maximum salary allowable shall be \$1,600.00 per month for each member of the police jury. The President may receive up to \$2,000.00 per month. Any salaried member of the police jury who fails to attend a regular, special or committee meeting without a reasonable excuse may be required to forfeit \$25 of his salary for each nonattendance.

On motion of the parish attorney, any police jury president who fails to attend to his statutory duties is subject to the forfeiture of \$25 of his compensation. Likewise, a police juror who is absent without reasonable excuse from a meeting is subject to the forfeiture of \$10 of his compensation. LRS 33:1235

In addition to other compensation, a Police Juror may receive up to \$200.00 per month itemized expense allowance for actual expenses incurred in the performance of his duties. LRS 33:1233 and LRS 33:1234

Police Juries may pay the official expenses of any officer or member, when such expenses have been incurred on trips outside the parish on official business authorized by the Police Jury. LRS 33:1234

The provisions of LRS 33:1233, 1234 and 1235 do not apply to parish governing authorities that operate under a duly adopted home rule charter. Rather, the compensation for those officials is set in accordance with their charter

## ***REMOVAL FROM OFFICE***

The Constitution requires the Legislature to provide for the removal by suit of certain public officers, including police jurors for commission or conviction during the term of office of a felony or for malfeasance or gross misconduct while in office. (LA Const. Art X, Sec. 25 & LA Const. Art X, Sec. 24). The statutes provide a specific procedure for removal by suit but are limited to cases where an official has been convicted of a felony while in office. LRS 42:1411-1412.

The Constitution also requires the Legislature to provide for the recall by election of police jurors. Specific provisions on recall elections may be found in the statutes. But generally, a copy of any proposed recall petition must first be filed with the Secretary of State, then the original must be signed by at least 1/3 of the registered voters in the jurisdiction (district for a police juror) and submitted to the Registrar of Voters of the parish for within 180 days of the date of filing with the Secretary of State. If the Registrar of Voters confirms that the valid signatures meet the 1/3 threshold, then the Governor shall call a recall election at the next available election date. The sole issue at a recall election is whether the official shall be recalled. If a majority of the voters voting is such an election vote to recall the official, then the seat is declared vacant and shall be filled as with any other vacancy. A police juror who has been recalled cannot be appointed to the vacancy, but may run for re-election. LA Const., Art. X, Sec. 26 and LRS 18:1300.1-18:1300.17. Note: LRS 18: 1300.6 was repealed by ACT 797 of 2010.

## **THE POLICE JURY**

### ***ELECTION OF POLICE JURORS***

The voters of each parish have the exclusive right to elect their governing authority. (LA Const., Art. VI, Sec.11).

### ***COMPOSITION AND TERM***

The police jury establishes the number of its members by ordinance. There may be no less than five, nor more than 15 members or the number authorized as of May 13, 1974, whichever is greater. However, a parish with a population of 10,000 or less may have as few as three members. Police jurors are elected at the time of the gubernatorial election and serve four-year terms. LRS. 33:1221. As the terms for police jurors are established in statute, a police jury is without the authority to enact term-limits.

### ***DISTRICTS***

The Constitution expressly states that it does not prohibit election of members from single-member districts LA Const., Art. VI, Sec. 11. The police jury may redistrict its parish into no more than 12 compact and contiguous police jury wards or districts LRS 33:1224. An election district may have one or more police jurors depending on the type of apportionment plan.

## ***REAPPORTIONMENT/REDISTRICTING***

Within six months after the release of each decennial census, the police jury must examine its apportionment plan for any substantial variation in representation of the election districts. An ordinance must then be adopted by a majority of jurors, either declaring its apportionment equitable or providing for a new plan. Reapportionment becomes effective at the end of the term of the incumbent jurors. Any newly apportioned election district must contain entire election precincts as established by the police jury. Allow parish governing authorities to consolidate precincts as soon as all entities in a jurisdiction which uses precincts for redistricting purposes have completed redistricting under LRS 18:532 or 532.1 and LRS 33:1411.

Reapportionment pertains to the number of districts while redistricting pertains to the boundaries of those districts. Often these terms are used interchangeably.

## ***VACANCIES***

A vacancy on the police jury is filled by the police jury or by the governor if the jury does not make the appointment within 20 days. The presiding officer of the jury need not vote on the appointment unless a tie vote occurs, but he cannot vote more than once on an appointment. The person appointed must be eligible to hold the office.

If the unexpired portion of the term is 18 months or less, the person appointed to fill the vacancy serves out the rest of the term. Otherwise, he serves only until his successor is elected and takes office.

If the unexpired portion of the term exceeds one year, a special election to fill the vacancy must be called by the police jury or, if the jury fails to act within 20 days, by the governor LRS 18:602. The governing authority may choose a gubernatorial or congressional election date if such date is available within a year of the occurrence of the vacancy or may select a date. These provisions apply to all local governments, except: home rule charters where such home rule charter provides for filling of the vacancy. If a police juror is called to active military, reserve or National Guard service, his seat is not considered vacant. LRS 42:371

If a police jury lacks a quorum as a result of multiple vacancies, the remaining members must inform the governor who, within 20 days, must make appointment to fill all of the vacancies LRS 18:602.

The state election code provides a procedure for resignation by elected officials LRS 18:651-654 and a procedure for handling anticipated vacancies LRS 18:583.

## ***CONTINUITY IN OFFICE***

To provide for continuity of local government in the event of enemy attack, the police jury/parish governing authority may enact ordinances providing for emergency successors and specifying the order



of succession. Each officer may designate from three to seven successors who would serve only in case of an enemy attack on the United States. LRS 33:1401-1408.

A person holding office by election shall continue to exercise his powers and duties until his office is abolished, his successor takes office or the office is vacated as provided by law. A person holding an office by appointment shall continue to exercise his powers and duties until his office is abolished, his term ends or he is removed or replaced under the provisions of the Constitution or by law. LA Const. Art XIV Sec. 15.

The statutes provide every public officer, elected or appointed, except in the case of impeachment or suspension, shall continue to discharge the duties of his office until his successor is inducted into office. LRS 42:2.

### ***MEETINGS AND OFFICERS***

On the second Monday in January after their election, the police jurors must meet at the courthouse, take the oath of office, organize and elect a president from their own number. The police jury may, if it wishes, elect a vice president to serve in the absence of the president. A majority of the police jurors constitute a quorum. If the police jury fails to organize at the time provided, those who do meet shall fix another time within one month, and the members shall be notified by the sheriff of such time of meeting. LRS 33:1226.

Regular meetings are fixed by the police jury, but special meetings can be held at any time it deems necessary. The police jury president must call a special meeting whenever he is requested to do so by 12 voters of the parish. If the office of president is vacant and the police jury has not elected a vice president, the clerk of the district court may convene the police jury. Police jurors need only be notified in case of special meetings. The president of the jury may resign his seat by submitting his resignation to the jury. LRS 33:1227-1231.

A vice-president, elected by the jury, has the same powers and duties as the president when the president is absent. If no vice-president has been elected, the police jury must appoint a president pro tempore who has the same powers and duties as the president. If neither the president nor elected vice-president attends, the jury must appoint, for that meeting only, a president pro tempore who has the same powers and duties as the president. LRS 33:1232.

### ***OPEN MEETINGS***

The Constitution guarantees everyone the right to observe the deliberations of public bodies, except where provided by law LA Const. Art. XII, Sec. 3. The open meetings law LRS 42:11-28 generally requires all meetings of police juries to be open to the public and requires all public bodies to post a copy of the open meetings law for the public to view.

A "meeting" is defined as "the convening of a quorum of a public body to deliberate or act on a matter over which the public body has supervision, control, jurisdiction, or advisory power. It shall also mean the

convening of a quorum of a public body by the public body by another public official to receive information regarding a matter over which the public body has supervision, control, jurisdiction, or advisory power.”

The police jury may go into executive session upon by a two-thirds vote of the members present at an open meeting that has been properly convened. The vote of each member on the question of holding an executive session and the reason for the session must be recorded in the minutes of the meeting. The police jury may only go into executive session for the following reasons: LRS 42:16 & 17.

(1) Discussion of the character, professional competence, or physical or mental health of a person, provided that such person is notified in writing at least twenty-four hours before the meeting and that such person may require that such discussion be held at an open meeting. However, nothing in this Paragraph shall permit an executive session for discussion of the appointment of a person to a public body or, except as provided in R.S. 39:1593(C)(2)(c), for discussing the award of a public contract. In cases of extraordinary emergency, written notice to such person shall not be required; however, the public body shall give such notice as it deems appropriate and circumstances permit.

(2) Strategy sessions or negotiations with respect to collective bargaining, prospective litigation after formal written demand, or litigation when an open meeting would have a detrimental effect on the bargaining or litigating position of the public body.

(3) Discussion regarding the report, development, or course of action regarding security personnel, plans, or devices.

(4) Investigative proceedings regarding allegations of misconduct.

(5) Cases of extraordinary emergency, which shall be limited to natural disaster, threat of epidemic, civil disturbances, suppression of insurrections, the repelling of invasions, or other matters of similar magnitude.

6) Any meeting of the State Mineral and Energy Board at which records or matters entitled to confidential status by existing law are required to be considered or discussed by the board with its staff or with any employee or other individual, firm, or corporation to whom such records or matters are confidential in their nature, and are disclosed to and accepted by the board subject to such privilege, for the exclusive use in evaluating lease bids or development covering state-owned lands and water bottoms, which exception is proved pursuant to and consistently with the Public Records Act, being Chapter 1 of Title 44 of the Louisiana Revised Statutes of 1950, as amended, and other statutes to which the board is subject.

(7) Discussions between a city or parish school board and individual students or the parents or tutors of such students, or both, who are within the jurisdiction of the

respective school system, regarding problems of such students or their parents or tutors; provided however that any such parent, tutor, or student may require that such discussions be held in an open meeting.

(8) Presentations and discussions at meetings of civil service boards of test questions, answers, and papers produced and exhibited by the office of the state examiner, municipal fire and police civil service, pursuant to LRS 33:2492 or 2552

(9) The portion of any meeting of the Second Injury Board during which records or matters regarding the settlement of a workers' compensation claim are required to be considered or discussed by the board with its staff in order to grant prior written approval as required by R.S. 23:1378(A)(6).

(10) Or any other matters now provided for or as may be provided for by the legislature.

No final or binding action may be taken during the executive session. LRS 42:16

**Public Comment.** Each meeting of the police jury or any committee thereof shall provide an opportunity for public comment at such meeting, subject to reasonable rules, regulations, and restrictions as adopted by the police jury. LRS 42:14. The rules and regulations governing this comment period are to be established by each public body. The intent of this statute is to afford the public a right to comment on issues being discussed at each particular meeting. It is not intended to give the public a chance to address the council on issues unrelated to those being discussed at the meeting.

**Voting.** Voting must be conducted in public and recorded in the minutes. Proxy voting, secret balloting and other means of circumventing the intent of the open meetings law are prohibited. All votes shall be viva voce (which means by voice) and shall be recorded as such in the minutes LRS 42:14. The use of electronic voting machines is permissible.

**Notice of Meetings.** A police jury must give written public notice of its regularly scheduled meetings at the beginning of each year. The notice must give the date, time and place for such meetings.

Written public notice must be given at least 24 hours in advance of any regular, special or rescheduled meeting by posting a copy at the police jury office or by publication in the jury's official journal, and by mailing a copy to any member of the news media who requests notice. The notice must include the agenda, date, time and place. Items may be added to the agenda upon unanimous vote of the body present and public comment is provided to such added item. Notice is not required in cases of "extraordinary emergency." LRS 42:19.

Certain private citizens' advisory committees created by a police jury are not required to provide notice of their meetings, but the police jury must give such notice, and so must its committees, sub-committees and all boards, commissions and authorities.

***Records of Meetings.*** Written minutes must be kept of all open meetings conducted by public bodies to record the date, time and place; the attendance of members; the substance of matters decided; other information requested by the jury; and, at the request of any member, any votes taken, by individual member. The minutes are public records and must be made available within a reasonable time after the meeting. LRS 42:20.

Proceedings in public meetings may be recorded by any person by means of a video, tape recorder, or similar device, but are subject to regulations by the public body to insure proper decorum. LRS 42:23

***Enforcement of Open Meetings.*** Any action taken in violation of the law can be voided by a court of competent jurisdiction if a suit to void is brought within 60 days of the action. LRS 42:24

Proceedings to enforce the open meetings law may be instituted by the attorney general, the district attorney, or by an individual. LRS 42:25

### ***REGULATIONS FOR POLICE JURY***

The police jury may make regulations for its own governance. LRS 33:1236 . This authority would include the adoption of the necessary parliamentary procedural rules as to the functioning of the police jury during its meetings and at other times. In order to clarify the particular rules of procedure to be applied a police jury should adopt some form of written procedures; either a standardized form such as Roberts Rules of Order, some modified version of a standardized form, or a unique set of procedures. When there has been no formal adoption, the custom of the particular police jury will control.

### ***PARISH SECRETARY***

The person responsible for preparing and recording the official proceedings or minutes of the police jury, maintaining the body's official records and taking care of its correspondence is the police jury Secretary. The secretary is also responsible for furnishing copies of all minutes, resolutions, budgets, proceedings and notices to the official journal for publications. In addition, many police juries have given their secretaries broader administrative duties over parish operations, and many function as parish managers. The statutes are basically silent on the duties of the secretary (other than with respect to the minutes and the official journals) thus giving parishes a great deal of flexibility in structuring this position.

### ***PARISH TREASURER***

Another important parish officer is the parish treasurer. The police jury must elect a parish treasurer for a two-year term and fix his compensation and the amount of the bond he must furnish. The police jury/parish governing authority may designate the location of the treasurer's office, but he must also maintain an office at the parish seat. LRS 33:1651, 1661 Notwithstanding the provisions of LRS 33:1651, no officer of a police jury may serve for a term longer than term of the police jury that elected such officer, except for any officers or employees governed by a civil service law. LRS 42:3. The treasurer has duties

prescribed by statute that include keeping accounts of all receipts and expenditures of the parish. LRS 33:1654.

The police jury may combine the offices of parish treasurer and clerk (secretary) of the police jury and elect one person to both offices. The bond required is that of a parish treasurer. LRS 33:1664-1665.

The police jury/parish governing authority must provide an office for its secretary and treasurer where their books and records must be kept. All accounts must be kept in the form prescribed by the legislative auditor.

### ***PARISH MANAGER***

The police jury may employ a parish manager and assistant manager and fix their salaries for a term not to exceed that of the police jury. LRS 33:1236.1, LRS 42:1121.1 repealed the provision that allowed a police juror to serve as the parish manager, but did allow for a police juror already serving as a parish manager to continue doing so.

### ***LEGAL SERVICES***

The district attorney serves, ex officio (by virtue of his office), as the regular attorney and counsel for the police jury. However, legal services related to the issuance of bonds or other debt by police juries are under the supervision of the attorney general. LRS 42:261 A police jury may employ a special attorney or counsel if a resolution stating the reasons for the action and the compensation to be paid is submitted to and approved by the attorney general, however, some specified parishes may employ their own general attorney. LRS 42:263

Any person who unsuccessfully sues a public official of the parish for any matter arising out of the performance of the duties of his office is liable for attorney's fees incurred by such public official in defense of the lawsuit. The defendant public official has the right by rule to require the plaintiff to furnish bonds for costs before proceedings with the trial. Suits pertaining to the collection and payment of taxes or where the plaintiff seeks to compel the defendant to comply with state laws relative to the registration of voters are exempt from this law. LRS 42:261

### ***OFFICES AND SUB-OFFICES***

The police jury may open and maintain offices needed by parish officials and employees to perform their duties. However, offices must be maintained at the parish seat. LRS 33:1236 (47). Additionally, the parish shall provide offices for the courts, court officers, sheriff, tax collector, and assessor LRS 33:4713. Additionally, the parish shall provide for a suitable parish jail. LRS 33:4715 (See Jails and Prisoners)

## **CHANGE OF PARISH SEAT**

The governing authority of a parish may call an election on the question of changing the parish seat. The question requires approval by two thirds of the electors voting thereon. LA Const., Art. VI, Sec. 1

## **OFFICERS AND EMPLOYEES**

### **PUBLIC OFFICERS**

A public officer is any person holding elected or appointed office in Louisiana. All public officers hold their offices until their successors are elected or appointed and duly qualified. The terms of office of employees or officials elected by a parish board cannot exceed the term of office of the members of the board electing them. LRS 42:1-3

The parish may not knowingly employ a national of a country with who the United States is at war. LRS 42:32

When bond is required of a public officer, it must be secured by a personal surety residing within the parish where the public officer exercises his functions or by a reputable and reliable surety company doing business in the state. This provision does not apply to the parish recorders and clerks of the district courts. The bonds of parish officers are payable to the president of the police jury. The bond of a public officer must be accepted by the parish recorder, the clerk of the district court and the president of the police jury, or any two of them in the absence of the third, within 30 days from the date of his commission and before assuming his duties. LRS 42:181-184

Every public officer must, upon resignation or removal or upon the expiration of his term, deliver without delay all the books, records, documents and writings pertaining to his office to his successor or to a person authorized to receive them. The penalty for failure to comply with this regulation is imprisonment. LRS 42:321-322

## **DUAL OFFICE HOLDING**

The state's dual office-holding law LRS 42:61-66 applies to all employees, elected officials and appointed officials in state and local government. LRS 42:66 lists specific exemptions to the general prohibitions of dual office-holding.

The holding of "incompatible offices" is also prohibited LRS 42:64. Two positions are incompatible if the incumbent of one:

- \* can appoint or remove the other,
- \* receives the oath or bond of the other,
- \* can institute actions for penalties against the other,
- \* must take orders from the other,
- \* audits the accounts or approves the budget of the other, or
- \* receives funds which are deposited with or turned over to the other.

In addition, a police juror cannot hold a position under a sheriff, assessor or clerk of court and vice versa. Local officials and employees are also prohibited from holding a position in the United States government, a foreign nation or another state.

**Exemptions.** Where positions were held in conflict with the law upon its effective date, September 7, 1979, specific transition provisions establish when one of the positions must be vacated.

The law does not prohibit any of the following from serving in another public position: notaries public; U.S. military officers detailed to educational institutions and persons serving in the National Guard or reserve, delegates to and employees of a Constitutional convention or charter commission, presidential electors, persons serving on a solely advisory board, commission or committee, any person who holds an office ex officio, a board member of a community action agency, and district state soil and water conservation committee members. Certain professional educators may also hold an elective or appointive office. Another exemption allows an elected police juror to be the parish manager or assistant manager.

***The following Dual Office Holding Chart provides an effective method for determining if a dual office-holding issue exists.***

## DUAL OFFICE HOLDING CHART

	LOCAL ELECTIVE OFFICE	LOCAL FULL-TIME APPT. OFFICE	LOCAL FULL-TIME EMPLOYMENT	LOCAL PART-TIME APPT. OFFICE	LOCAL PART-TIME EMPLOYMENT
STATE ELECTIVE OFFICE	P	P	P	A	P
STATE FULL-TIME APPT. OFFICE OR EMPLOYMENT	P	P	P	A	A
STATE PART-TIME APPT. OFFICE	A	A	A	A	A
STATE PART-TIME EMPLOYMENT	P	A	A	A	A
LOCAL ELECTIVE OFFICE	P	P	PPS	A	PPS
LOCAL FULL-TIME APPT. OFFICE	P	P	P	A	A
LOCAL FULL-TIME EMPLOYMENT	PPS	P	P	A	A
LOCAL PART-TIME APPT. OFFICE	A	A	A	A	A
LOCAL PART-TIME EMPLOYMENT	PPS	A	A	A	A

**KEY:**    **A** -ALLOWED EXCEPT FOR INCOMPATIBLE OFFICES (R.S. 42:64)

**P** -PROHIBITED

**PPS** -PROHIBITED IF SAME POLITICAL SUBDIVISION



## Code of Ethics

All “public servants” are covered by the state’s Code of Governmental Ethics. LRS 42:1101-1170 “Public servant” as defined in LRS 42:1102 means a public employee or elected official. “Public employee” includes anyone, compensated or not who performs a public function or who is hired or appointed to serve a governmental entity.

Currently there is mandatory ethics training for all public servants, including police jury members. See [www.ethics.state.la.us](http://www.ethics.state.la.us) for applicable rules, procedures and forms.

**Prohibitions.** A public servant, acting in his official capacity, may not participate in a transaction involving his government in which he or any of the following has a substantial economic interest: a member of his immediate family; an entity in which he is an officer, trustee, partner or employee; a future employer; an entity with whom he is a party to an existing contract or who owes him anything of economic value. LRS 42:1112 - 1113 A police juror must excuse himself from voting on such transactions, however he shall not be prohibited from participating in discussion and debate concerning the matter, provided that he makes the disclosure of his conflict or potential conflict a part of the record of his agency prior to his participation in the discussion or debate and prior to the vote that is the subject of discussion or debate. LRS 42:1120

No police juror, member of his immediate family or legal entity in which he has a controlling interest may bid on or enter into a contract, subcontract or other transaction that is under the supervision or jurisdiction of the police jury except in parishes with a population of 10,000 or less. The same prohibition applies to other public servants of the parish regarding transactions under the supervision of their agencies. The Board of Governmental Ethics has recently interpreted that other transactions include applying for building permits and approvals of the planning and zoning commission. Acts 2003, No. 1288 does contain an limited exception for parishes with a population not exceeding 25,000. There is no participation component to this prohibition. Merely initiating the process is sufficient to meet the threshold of entering into a transaction.

The code severely restricts gifts and payments from outside sources LRS 42:1115, and prohibits nepotism in employment LRS 42:1119.

Former public servants are also restricted in dealing with the parish, or in helping others to do so, for a period of two years following the termination of their service.

No public servant may use his official authority to coerce anyone to give him or any other entity anything of economic value. LRS 42:1116 No public servant may seek or receive any thing of economic value to influence the police jury in any matter affecting his agency LRS 42:1118.

**Financial Disclosure.** An annual financial disclosure statement must be filed with the appropriate ethics body by each public servant or member of his immediate family who derives anything of economic

value, directly, through any transaction involving his agency or through an entity regulated by his agency or financially interested in a transaction supervised by his agency. LRS 42:1114) In response to Hurricanes Katrina and Rita in the fall of 2005, the legislature enacted LRS 42:1114.3 to provide for financial disclosure of income and benefits received through a contract or subcontract related to a gubernatorial declared disaster by an elected officials, their family members, or companies in which they hold a 5% or more ownership interest.

**Exceptions.** The code of ethics permits:

- 1) participation in charitable, religious, non-profit educational or civic organizations or political parties;
- 2) awards by public service organizations;
- 3) sharing in compensation received from the government by an entity of which the public servant owns or controls less than 10%, if he did not participate in procuring the compensation nor is prohibited from bidding on or being interested in the transaction;
- 4) sharing in compensation received from the government by any entity owned or controlled in part by the public servant, if received as a result of making the lowest sealed competitive bid and having it accepted, and if the public servant did not participate in procuring acceptance of the bid nor is prohibited from bidding on or being interested in the transaction; and
- 5) campaign contributions.
- 6) donations to one's agency, other than of real property

LRS 42:1123 provides an extensive list of specific exceptions to the Code of Governmental Ethics.

### **Enforcement**

The code is enforced by the Louisiana Board of Ethics. ([www.ethics.state.la.us](http://www.ethics.state.la.us)) The board may censure and /or levy fines for violations of the code of ethics; and parish employees, as public servants, are also subject to disciplinary action (removal, suspension, reduction in pay or demotion) and /or a fine. In addition, the Board of Ethics may require the payment of additional penalties on a finding that the violation resulted in some economic advantage to the violator. Such penalties can be in an amount equal to any economic advantage he gained by his action. R.S. 42:1153-1155. The Board of Ethics may also cancel or suspend a parish contract or permit if it finds that a violation of the ethics code influenced the making of the contract or the issuance of the permit. R.S. 42:1152.

## **Malfeasance in Office**

Malfeasance in office is committed when a public officer or public employee: (1) intentionally refuses or fails to perform a lawfully required duty; (2) intentionally performs such duty in an unlawful manner; or (3) knowingly permits an officer or employee under his authority to do so. The penalty for malfeasance is imprisonment for up to five years or a fine of up to \$5,000, or both. LRS 14:134

## **Personal Obligation and Liability**

No member of a police jury may be held personally responsible for performing or failing to perform a ministerial duty that is delegated to him by the police jury as a whole. However, this does not relieve a police juror from liability for negligence from his own wrongful acts. LRS 33:1226 (B)

Any elected or appointed public official or employee, in accepting the office or employment, assumes a personal obligation not to misappropriate, misapply, convert, misuse or wrongfully take any funds, property or other thing of value belonging to or under control of the public entity. The breach of this obligation is cause for action in favor of the public entity for the recovery of any such funds, property or other thing of value and for other damages resulting from the breach. Prescription for this action is 10 years from the date of the breach. LRS 42:1461

## **Civil Service**

A police jury may adopt a civil service system covering any or all of its employees, based upon merit, efficiency and fitness, barring discrimination or disciplinary action except for cause. LRS 33:1236

The voters of a parish with a population exceeding 10,000 but not exceeding 400,000 according to the latest federal decennial census may elect to have the parish governed by the civil service provisions of the state Constitution. An election on the question must be held if (a) the police jury adopts an ordinance calling the election, or (b) a petition calling for an election is signed by 5% of the registered voters of the parish and presented to the police jury. LA Const., Art. X, Sec. 14

Once adopted, the civil service provisions apply permanently. Officers and employees who have acquired civil service status under a prior civil service system retain that status but are subject to the Constitutional provisions and the rules and regulations adopted under them. If the civil service proposal fails, the question cannot be resubmitted to the voters for one year.

The Constitutional civil service provisions do not prevent the Legislature or police jury from establishing a parish civil service system in one or more parishes, applicable to any or all parish employees, with certain exceptions. A civil service system enacted by the Legislature does not become effective until approved by police jury ordinance. LA Const., Art. X, Sec. 15

A civil service board for parish employees, which was not created pursuant to Article X, Section 4 of the Constitution, or home rule charter, must have at least one member who is an employee in the classified

service and is selected by election from that group. The police jury must call an election for the employee member each five years beginning January 1, 1981. LRS 33:2585-2585.9

Where a civil service system has been created by the parish, the police jury may, by ordinance, include employees of boards, commissions or other local agencies or special districts created or appointed by the police jury, except as prohibited by Article X, Sections 14, 15 and 19 of the Constitution. LRS 33:2584

Regularly paid parish fire departments and fire protection districts are expressly excluded from any parish civil service system. A separate civil service system for employees of parish fire departments and fire protection districts is established by the Constitution. LA Const., Art. X, Sec. 16-19

### **Retirement**

The Constitution requires the Legislature to enact retirement laws covering parish officials and employees. Membership in a retirement system is a contractual relationship between employee and employer. The Constitution requires advance public notice before a proposal to change a public employee retirement law is introduced in the Legislature. LA Const., Art. X, Sec. 29

A parochial employees' retirement system was created in 1952. Provisions relating to the system are contained in LRS 11:1901 et. seq.

Parish employees become members of the Parochial Employees Retirement System (PERS), a statewide public retirement system, as a condition of employment. However, a parish may provide supplementary retirement benefits. See LRS 11:1939 for law regarding persons not properly enrolled as members. All provisions of PERS can be found at [www.persla.org](http://www.persla.org).

### **Payroll Deductions**

A parish employee may, in writing, authorize his employer to withhold money from his salary for the following purposes: see LRS 42:451 et seq. & 33:5152

### **Insurance**

The police jury may contract for specified types of insurance covering its officers and employees. Such contracts must be with insurance companies or organizations legally authorized to do business in Louisiana.

The police jury may, but is not obligated to, purchase group insurance covering hospitalization and retirement, and may agree to match the contributions of its officers and employees. LRS 33:5151-5152.

The police jury may purchase insurance against personal liability arising from actions taken by its officers, agents or employees in the performance of their duties or for acts within the scope of their public employment. LRS 33:5153. The police jury may also contract for public liability, bodily injury and property

damage insurance covering the operation, use or maintenance of motor vehicles owned and operated by the parish. LRS 32:601-603 Contracting for such insurance does not relieve the police jury/parish governing authority from liability for acts committed by its agents or employees. LA Const., Art. XII, Sec. 10

A police jury, or any governing or administrative body created by it, may form or join an inter-local risk management agency with one or more other local governments to provide self-insurance for employee health and accident protection, public liability or workers' compensation liability. A police jury in such an inter-local risk pool may contribute toward the payment of premiums for accident and health protection for its employees or their dependents or both. LRS 33:1341-1350 Louisiana parish governments have taken advantage of this authority and have formed such an agency under the umbrella of the Police Jury Association. This entity is the Parish Government Risk Management Agency (PGRMA) and currently provides coverage for both health and workers' compensation. See [www.lpgov.org](http://www.lpgov.org), PGRMA link for coverage information and Rx Programs. Workers Compensation Laws can be viewed at LRS 23:1021 and 23:1161 et seq.

### **Suits Against the Parish**

The police jury/parish governing authority is not immune from suit and liability in contract or for injury to person or property. The Legislature provides a procedure for suits against a parish. No judgment against the state, a state agency, or a political subdivision shall be eligible, payable, or paid except from funds appropriated therefore by the legislature or by the political subdivision against which the judgment is rendered. LA Const. Art. XII, Sec. 10)

### **Payment of Judgements**

This doctrine has also been codified in statute, LRS 13:5112. As such, the assets of a parish are not subject to seizure by a judgment creditor, nor can a Court order a parish to appropriate funds for the payment of judgment creditors. There is one circumstance where this provision is limited. The federal constitution does provide for equal protection under the law, and, as such, all like situated creditors must be treated similarly. In short this means that a parish cannot pick and choose to pay similarly situated judgment creditors and not others.

## **RECORDS AND DOCUMENTS**

### **Public Records**

The Constitution guarantees the public's right to examine public documents, except in cases established by law. LA Const., Art. XII, Sec. 3

In general, a public record is anything "having been used, being in use or prepared for use" in the conduct of business by a public body, regardless of physical form. Public records include statistics, maps, accounts,

photographs, letters, memoranda, budget requests, budgets, public payroll information, minutes of meetings information stored in computers, tapes, recordings and microfilmed records. LRS 44:1

The definition of “public body” includes the police jury/parish governing authority and any office, agency, board, commission, district, committee, subcommittee, advisory board, or task force thereof.

Any person of the age of majority may inspect, copy or reproduce or obtain a reproduction of any public record except as otherwise provided by law. LRS 44:31 The custodian shall make no inquiry of any person who applies for a public record, except an inquiry as to the age and identification of the person and may require the person to sign a register. LRS 44:32 However, there is an exception to this general provision. If any record contains material which is not a public record, the custodian may separate the nonpublic record and make the public record available for examination.

Any denial of the right to inspect or copy a public record must be made in writing within three days, exclusive of Saturdays, Sundays, or holidays, and must include a specific reason for the denial, including a reference to the legal basis for the denial. LRS 44:32

LRS 44:1 et seq contains all of the general provisions relating to the preservation and handling of public records, such as those which specify which records are exempt from examination and when they are exempt, particular circumstances that make examination temporarily exempt, and provisions pertaining to preservation and replacement of public records.

LRS 44:4.1 contains a list of specific exceptions to the public records laws.

LRS 44:11 provides for the confidentiality of certain portions of the personnel records of public employees. Some of the exceptions are the unlisted telephone numbers of public employees, the addresses of public employees when they have requested confidentiality, social security numbers, bank account numbers and other bank account access information, and medical information.

LRS 44:37 provides for civil penalties for violations of the public records laws.

## **Code of Laws**

The police jury must have an adopted code embracing all the laws it has enacted. Any new laws, bylaws or ordinances adopted after approval of the code must be in the form of amendments to the code. The police jury may adopt a building, electrical, traffic or other code by ordinance without publishing the text of the code. Of note the adoption of the LA State Uniform Construction Code supersedes this general provision as pertains to adoption of a local building code. LRS 40:1730.21 Copies of the code in pamphlet form must be readily available at reasonable cost. LA Const., Art. VI, Sec. 10 and LRS 33:1361-1370 Ordinances shall be promulgated by publication of a notice giving the date on which the ordinances were approved and passed by the governing authority of the municipality or parish and containing the titles of the various ordinances embodied in the compilation, the notice to be published once in the official journal of the municipality or parish. LRS 33:1366. Revised ordinances shall take effect ten days after being promulgated. LRS 33:1367

## **Official Journal**

The police jury must select an official journal at the jury's first meeting in June of each year. LRS 43:141. The police jury must notify the secretary of state of any change within 30 days of its selection of an official journal. LRS 43:150. The journal is selected for a period of one year only. The newspaper selected must have been published in an office physically located in the parish for five years preceding its selection as official journal. The newspaper selected must publish all minutes, ordinances, resolutions, budgets and other official proceedings of the police jury. LRS 43:142 and 43:143. The official of the police jury responsible for preparing and recording the jury's official proceedings is to be fined or imprisoned or both if he willfully neglects or fails to furnish the official journal a copy of these proceedings within 20 days after the date of any meeting at which the official proceedings were recorded. If there is no newspaper published within the parish, a newspaper in an adjoining parish may be designated as the official journal of the police jury. LRS 43:144. The police jury may have its official proceedings published by contract at a cost not to exceed that prescribed in LRS 43:147 for publications not done by contract. Bids may be required for commercial printing, in which case the police jury must let contracts to the lowest bidder. LRS 43:141-150

## **HOME RULE CHARTERS/PARISH COMMISION**

### **Home Rule Powers**

All parishes, except those already operating under a Home Rule Charter or Plan of Government at the time of the adoption of the LA Constitution of 1974 operate under the Police Jury form of Government unless the parish subsequently adopts a Home Rule Charter. Home Rule Charter parish governments have special authority including protection from certain actions of the Legislature. A home rule charter provides the structure and organization, powers and functions of the parish, which may include the exercise of any power and performance of any function necessary, requisite or proper for the management of its affairs, not denied by general law or inconsistent with the Constitution. Except as prohibited by its charter, a

parish adopting a home rule charter has the additional powers and functions granted to local governmental subdivisions by other provisions of the Constitution. LA Const. Art. VI, Sec. 5 The legislature shall enact no law the effect of which changes or affects the structure and organization or the particular distribution and redistribution of the powers and functions of any local governmental subdivision which operates under a home rule charter. LA Const. Art. VI, Sec. 6

The Constitution provides two ways for any local governmental subdivision to secure home rule powers. The first method involves the creation of a parish charter commission and approval by the voters of a home rule charter. The second method permits parish voters to grant the police jury the broader home rule powers. LA Const. Art. VI, Sec. 5 There are uniform guidelines set forth in statute for the adoption of a Home Rule Charter. LRS 33:1395-1395.6

Method one: Any parish may draft, adopt or amend a home rule charter. The police jury may appoint a commission to prepare and propose a charter, or it may call an election to elect such a commission.

The police jury must call an election to elect a charter commission upon petition of not less than 10% or 10,000 of the resident registered voters, whichever is fewer. The election of the commission must be held on the next available date under LRS 18:402 for primary and general elections or bond, tax or other elections but not less than 120 days after the petition for a commission is presented to the clerk.

The commission must consist of not less than seven nor more than 11 members who continue in office until a charter is accepted or rejected by the voters. Vacancies in the commission are to be filled by appointment of the remaining members. Members of the commission take office immediately after election or appointment and must propose and submit the charter within 18 months.

The proposed charter cannot be altered in any way by the police jury. If no charter has been drafted at the end of the 18-month time period, the members' terms automatically expire.

The police jury must publish the full text of the proposed charter once in the official journal within 30 days after its submission.

The police jury must call an election to adopt or reject a proposed charter on the next available date under for primary and general elections, special elections, or bond, tax, or other elections but not earlier than 60 days after publication.

A home rule charter is adopted, amended or repealed when approved by a majority vote at an election held for that purpose.

The charter must provide for the method and frequency of amendments to the charter. It must also provide a procedure by which the local governing authority or a resident may propose changes in the charter. Proposed changes must be approved by a majority vote at an election for that purpose.

No amendment or repeal of a home rule charter can shorten the term for which any official was elected



Two or more local governmental subdivisions within the boundaries of one parish may adopt a home rule charter if approved by a majority vote in each affected local governmental subdivision. The Constitution requires the Legislature to provide the method of appointment or election of a commission to prepare and propose such a charter and the method by which electors may petition for an election.

Method Two: In a parish which has no home rule charter or plan of government, the police jury may exercise any power and perform any function necessary, requisite or proper for the management of its affairs, not denied by general law, if a majority of the electors voting in an election held for that purpose vote in favor of the proposition that the police jury may exercise such general powers. Otherwise, the police jury has only those powers authorized by the Constitution or by law. The exercise of these general powers must not affect the powers and functions of a school board or the offices of district attorney, sheriff, assessor, clerk of a district court or coroner. LA Const., Art. VI, Sec. 7

Method Two does not give the police jury authority to determine its own structure and organization. Neither does it offer the protection from legislative interference in structure, organization, and powers and functions that are provided by a home rule charter.

### **Parishes Operating Under Home Rule Charter**

As of the revision of this manual, 26 of Louisiana's 64 parishes operate under some form of Home Rule Charter. Check the website of the Police Jury Association of Louisiana for any updated information. [www.lpgov.org](http://www.lpgov.org) the current list of home rule parishes is as follows:

Ascension Parish	Natchitoches Parish	St. Martin Parish
Caddo Parish	Orleans Parish	St. Mary Parish
East Baton Rouge Parish	Plaquemines Parish	St. Tammany Parish
Iberia Parish	Pointe Coupee Parish	Tangipahoa Parish
Iberville Parish	St. Bernard Parish	Terrebonne Parish
Jefferson Parish	St. Charles Parish	Washington Parish
Lafayette Parish	St. James Parish	West Baton Rouge Parish
Lafourche Parish	St. John the Baptist Parish	West Feliciana Parish
Livingston Parish	St. Landry Parish	

## **CREATION, DISSOLUTION AND MERGER OF PARISHES**

The Legislature by law may establish and organize new parishes, dissolve and merge parishes, and change parish boundaries if approved by two thirds of the voters in each parish affected who vote thereon at an election held for that purpose. LA Const., Art. VI, Sec. 1

When a parish is enlarged or established from contiguous territory, it is entitled to a just proportion of the property and assets, and is liable for a just portion of the existing debts and liabilities of the parish or parishes from which the territory is taken.

## Chapter 2

### ELECTIONS

#### General Provisions

The Constitution requires the Legislature to adopt an election code providing for permanent registration, absentee voting and the conduct of all elections. Voting in popular elections must be by secret ballot, and proxy voting is prohibited. Ballots must be counted publicly and preserved until any election contests have been settled. LA Const., Art. XI, Sec. 1 and 2

The election code is located in Title 18 of the Louisiana Revised Statutes.

#### **Registrar of Voters**

The police jury/parish governing authority must appoint a registrar of voters, whose compensation, removal from office for cause, bond, powers and functions are provided by law. LA Const., Art. XI, Sec. 5

The parish governing authority shall appoint the registrar. A vacancy for any cause in the office of registrar shall be filled by the parish governing authority within ninety days after the date on which the vacancy occurs. Until the appointment is made, the chief deputy shall perform the duties of the registrar in a parish having a chief deputy. If there is no chief deputy, within forty-eight hours after the office becomes vacant the parish governing authority shall appoint a person temporarily to perform the duties of the registrar until the parish governing authority fills the vacancy as herein provided. However, if the parish governing authority neither fills the vacancy nor, in a parish having no chief deputy, designates a person temporarily to perform the duties of registrar within forty-eight hours after the office becomes vacant, the State Board of Election Supervisors shall appoint a person to perform the duties until the parish governing authority fills the vacancy. A person appointed temporarily to perform the duties of registrar shall have authority to register voters in accordance with law. LRS 18:51 A registrar of voters must be a resident and qualified voter of the parish in which he performs his duties. LRS 18:52

The appointing authority may not remove the registrar from office. The registrar may only be removed by the State Board of Election Supervisors for willful misconduct relating to his official duty, willful and persistent failure to perform his duty, persistent public conduct prejudicial to the administration of the laws relative to the registration of voters that brings the office into disrepute, or conviction of a felony. However, the parish governing authority may petition the State Board of Election Supervisors for the removal of the registrar of voters. The board must hold a hearing on the conduct of a registrar if requested to do so by resolution of the parish governing body adopted by at least two-thirds of its membership. LRS 18:53

The police jury/parish governing authority must furnish the office space required by law for the registrar and pay for all necessary equipment, supplies and other expenses. The registrar must furnish the head of the police jury/parish governing authority a budget of anticipated expenses for each year before any expenses are paid. [LRS 18:132](#)

Branch offices or mobile registration units operating on December 31, 1977 may be continued by the police jury/parish governing authority. Those continued must be funded by the state or local authorities previously responsible. Subject to prior approval and at police jury/parish governing authority expense, additional permanent branch offices may be provided at sites selected and operated by the registrar. Also, with police jury/parish governing authority approval, a registrar may select sites and operate additional temporary branch offices. A police jury/parish governing authority, at its own expense, may provide for one or more mobile registration units. [LRS 18:133](#)

The compensation of the registrar of each parish is established based upon the criteria set forth in [LRS 18:55](#). The statute provides that the registrar is paid by the Secretary of State, except that each parish governing authority shall continue to compensate its registrars at no less than the same annual dollar amount as that paid by the particular parish on July 1, 1991, including both the prior mandated parish portion and any supplements authorized.

The salaries of the chief deputy registrar and confidential assistants are handled in a like manner as set forth in [LRS 18:59](#).

The police jury/parish governing authority may supplement the salaries of the registrar, chief deputy or other unclassified employees of the registrar at its discretion. [LRS 18:56](#) However, if the parish governing authority approves a supplement in pay for the registrar, chief deputy, and any other unclassified employee, this action increases their compensation and cannot be reduced while they hold the office or position. [LRS 18:57](#)

When necessary, a registrar may hire additional temporary employees whose compensation is fixed by the registrar, with police jury/parish governing authority approval, and paid by the parish. [LRS 18:59](#)

The attorney general shall be the attorney and legal adviser to each registrar. However, he may designate the appropriate district attorney to represent a registrar or, with respect to a particular matter he may authorize a registrar to employ special counsel and, subject to approval of the attorney general, fix his compensation, which shall be paid by the parish governing authority. [LRS 18:64](#)

A police jury/parish governing authority must transmit a certified report to the registrar of voters of any changes or new assignments of names or numbers of streets, roads, or addresses. [LRS 18:201](#)

## **Voter Registration Computer System**

The commissioner of elections shall establish a state voter registration computer system for the registration of voters throughout the state. LRS 18:31 After the registrar is notified that a person is registered or that his registration has been changed, the registrar shall mail a notice, postage prepaid, to each registrant showing the parish, ward, precinct, registration address, and party affiliation. LRS 18:109

## **Precincts and Polling Places**

The police jury/parish governing authority must establish election precincts, prescribe their boundaries and number them. LRS 18:532 et seq. sets forth detailed requirements regarding the establishment of election precincts in cooperation with the Registrar of Voters, State agencies and the Bureau of the Census.

Each precinct must be a contiguous, compact area with clearly defined and observable boundaries coinciding with features visible from the ground and that are depicted on the U.S. Census bases maps, except where the precinct boundary is coterminous with the boundary of a parish or an incorporated place when the boundaries of a single precinct contain the entire geographic area of the incorporated place. Except as otherwise provided, on and after July 1, 1997, any precinct boundary which does not coincide with a visible feature shall be changed by the parish governing authority to coincide with a visible feature in accordance with LRS 18:532.1.

No precinct may be wholly within another except that a precinct which contains the entire geographical area of an incorporated place and in which the total number of registered voters at the last general election was less than 300 may be so contained. No precinct shall contain less than 300 registered voters unless it meets the exceptions found in LRS 18:532 B (4) (a), nor shall precincts contain more than 2,200 voters. The police jury/parish governing authority must maintain a map and narrative description of the current boundaries of each ward and precinct. Map specifications are provided in the law. The police jury/parish governing authority must provide copies to the registrar of voters, the Secretary of State and the Commissioner of Elections. The police jury/parish governing authority also must furnish copies of the map indicating the boundaries of each police jury/parish governing authority district, school board district, special election district, House district and Senate district.

Once established, a precinct may be changed only by vote of the police jury/parish governing authority. A police jury/parish governing authority may change a precinct only by dividing it into two or more precincts except when in order to make it more convenient for voters to vote, or to facilitate the administration of the election process, or to accomplish reapportionment, or to comply with the provisions of LRS 18:532 (B) (4). All or part of the precinct may be consolidated with an adjacent precinct in the same voting district. Precinct changes must comply with the law and no change may be made between the opening date for qualifying and the date of the general election. Within 30 days of a precinct change, the police jury/parish governing authority must give written notice and furnish the required map to the registrar of voters, the

Secretary of State and the Commissioner of Elections, the Secretary of the Senate and the Clerk of the House of Representatives.

The police jury/parish governing authority must establish one polling place for each precinct in public buildings where possible. Once established, a polling place may be changed only by vote of the police jury/parish governing authority. The location of a polling place may not be changed between the opening date for qualifying and the general election, except for an emergency. [LRS 18:533](#) and [LRS 18:534](#)

When a precinct or polling place is established or changed, the police jury/parish governing authority must publish the location in its official journal. When the location of a polling place is changed after the opening of the qualifying period but before the general election, the police jury/parish governing authority must provide notice of the change as specified by law. The publication shall be in the official journal of the parish during the third week before the primary election. The police jury/parish governing authority must station a parish employee at the old location of a changed polling place to direct voters to the new location. [LRS 18:535-536](#)

A police jury/parish governing authority must transmit a certified report to the registrar of voters of any changes or new assignments of names or numbers of streets, roads, or addresses. [LRS 18:201](#)

Criteria for locating polling places are specified in [LRS 18:533](#) and [LRS 18:1374](#). All public bodies must permit the use of public buildings as polling places without cost or charge if the police jury/parish governing authority requires it. Use of private property requires a written lease with a rental of not more than \$150 per election, filing of that lease with the Secretary of State at least 30 days prior to the election, and must declare that the owner is not owned, occupied, or leased by a candidate in the election, or a spouse of any such candidate, or an officer or employee of the state or any of its political subdivisions, and the owner of the premises shall not be liable for injuries which occur on election day. [LRS 18:533](#))

### **Storage of Voting Machines**

The governing bodies of municipalities and parishes are authorized to purchase suitable sites and to construct and equip suitable buildings for the proper storage of voting machines, and one-half of the costs thereof shall be paid by the governing body of each municipality or parish and the other one-half by the state of Louisiana. The portion to be paid by the state of Louisiana shall be by appropriation for the purpose by the legislature to the secretary of state. In the event of such purchase of sites and construction and maintenance of buildings, the title thereto shall rest one-half in the state and one-half in the parish or municipality [LRS 18:1382](#)

### **Election Commissioners**

During elections, there must be one commissioner-in-charge and four additional commissioners at each polling place. The police jury/parish governing authority, however, may adopt a resolution reducing the number of additional commissioners to not less than two whenever such a reduction is not detrimental

to conducting an election. LRS 18:424-425 Each commissioner who serves at the polling place on Election Day shall be paid through the secretary of state according to the following LRS 18:426.1:

- 1) A commissioner-in-charge shall receive \$250.
- 2) A commissioner-in-charge who serves at more than one precinct shall receive \$300.
- 3) A commissioner who has received a certificate of instruction, as provided in R.S. 18:431(A), shall receive \$100.
- 4) A commissioner who has received a certificate of instruction, as provided in R.S. 18:431(B), shall receive \$200.
- 5) An uncertified commissioner shall receive \$35. LRS 18:426.1

An absentee commissioner who serves who serves on Election Day or during the counting and tabulating of provisional ballots shall receive \$50 for each day he serves. LRS 18:1314

Compensation of the commissioners shall be included in the calculation of election expenses.

### **Election Expenses**

The cost of ballot and election materials 1) for all gubernatorial and congressional elections and 2) for any special elections for a state candidate, a legislator, district judge, or district attorney must be paid by the Secretary of State from state funds, unless local elections or questions also appear on the ballot, in which case the state shall be required to pay one half of the costs, and the other one-half is pro-rated between the state and all local entities participating in the election based on the number of offices, propositions or questions on the ballot. These costs will be paid initially by the Secretary of State but costs must be reimbursed by the appropriate local governing body and must be prorated if more than one local governing body is involved. LRS 18:1400.1 et seq.

Election expenses of the parish board of election supervisor's must be paid by the commissioner of elections from state funds except that when a local or municipal candidate or other local or municipal matter also appears on the ballot the state pays one-half and the remaining one-half is prorated as set forth in the statute. LRS 18:1400.4.

The cost of publication of polling place locations and rentals, drayage, commissioner and deputy parish custodian compensation, and transmitting election returns 1) for all gubernatorial and congressional elections and 2) for any special election for a state candidate, a legislator, a district judge or district attorney must be paid by the commissioner of elections from state funds. In other elections, these costs are the responsibility of and are payable by the appropriate governing body; however the commissioner of elections may pay the costs initially and be reimbursed by the appropriate governing body. Payment or

reimbursement of these costs must be prorated if more than one local governing body is involved. LRS 18:1400.2

On or after January 1, 1997, the parish governing authority shall be responsible for all election expenses incurred in any precinct which is not in compliance with LRS 18:532 (B)(4), which provides for the general prohibition against precincts that contain fewer than 300 registered voters. LRS 18:1400.7

Election expenses incurred by clerks of court and registrars of voters 1) for all gubernatorial and congressional elections and 2) for any special election for a state candidate, a legislator, district judge, or district attorney must be paid by the commissioner of elections from state funds. In other elections, these costs must be paid by the appropriate local governing body and must be prorated if more than one local governing body is involved. LRS 18:1400.3

Costs and expenses incurred for a presidential preference primary election must be paid by the Secretary of State except when a local governing body is required to pay the costs and expenses incurred for an election and such election is held on the same date as the presidential preference primary election. LRS 18:1400.5. In this case, the local body pays the cost of this election.

When a local governing body is required to reimburse the costs of an election it must pay such reimbursement promptly after billing by the Secretary of State. Any unpaid balance remaining after 120 days from billing shall be referred the matter to the Attorney General for collection. LRS 18:1400.6

### **Bond, Debt and Tax Elections**

Uniform procedures for conducting elections to authorize the issuance of bonds, assumption of debt and imposition of or increase in taxes by a police jury/parish governing authority or special district are provided in LRS 18:1281-1295.

The police jury/parish governing authority and, if applicable, other governing authority of a special district may hold a special election for permitted bond, debt or tax purposes on any of the dates authorized in the election code LRS 18:402 (F), and must hold such an election when petitioned in writing by 25% of the registered voters. LRS 18:1283. Article 6 Section 30 of the Louisiana Constitution prohibits the submission of a tax proposition more than once within a six-month period, except in the case of an emergency as determined by the governing authority of the political subdivision.

A bond, debt or tax election must be called by resolution of the police jury/parish governing authority. To authorize the issuance of bonds, the resolution and proposition must state the purpose and, if required by law, the maximum amount to be issued, the number of years the bonds is to run and the maximum rate of interest. The proposition also must state the kind and source of revenues pledged for bond or debt retirement. To authorize the levy or increase of a special tax, the resolution and proposition must state the rate, object and purpose and, if limited as to duration, the estimated amount reasonably expected to be collected from the levy or increase of the tax for one entire year at the time it is proposed, the number



of years the tax or increase is to be levied. To authorize the assumption of indebtedness, the resolution and proposition must state the amount and nature of the debt to be assumed. The proposition must contain a summary statement, not exceeding 200 words in length, explaining the question in simple, understandable language. [LRS 18:1284](#)

Notice of the election must be given, setting forth all matters contained in the resolution ordering the election, including a list of precincts where the proposition will be voted on and an indication for each precinct as to whether or not all registered voters in the precinct will be eligible to vote on the proposition, unless the proposition is to be voted on parish-wide. The notice must also state that the governing authority of the political subdivision ordering the election will, in open session, at the hour and place named, canvass the returns and declare the result of the election. The notice must be published once a week for four consecutive weeks in a newspaper of general circulation in the parish; or if there is no such newspaper, then in a newspaper of general circulation in an adjoining parish. Not less than 45 days or more than 90 days can intervene between the first publication and Election Day. Written notice of the election and certificate shall be provided to the Secretary of State at least 4 weeks prior to the primary or second party primary election, but if the election is not to be held on a primary or second party primary election date, then the notice and certificate shall be received by the secretary of state on or before the fifty-fourth day prior to the election. [LRS 18:1285](#)

On the date and at the hour and place named in the notice of election, the governing authority ordering the election must publicly canvass the returns and declare the result of the election. The result must be promulgated by one publication in a newspaper of general circulation in the political subdivision or, if there is none, in a newspaper of general circulation in an adjoining parish. The governing authority must preserve a process verbal (official written record) of the canvass and must forward a copy to the secretary of state, who must record it. Another copy must be sent to the clerk of the district court who must record it in the mortgage records. A third copy must be retained in the archives of the office of the governing authority. [LRS 18:1292](#) and [1293](#)

Penalties are provided for the willful failure or neglect by any officer, agent or employee of the political subdivision to comply with the laws governing the calling and holding of such special elections. [LRS 18:1289](#)

Any proposal for incurring debt, issuing bonds, levying special taxes or assuming indebtedness must be submitted to all qualified voters for approval by a majority of those voting. In such elections, voting machines must be used, and no voter may be required to sign a ballot or vote assessed valuation of property. [LRS 18:1290](#) and [1291](#)

### **Elections on Propositions or Questions**

An election on a proposition or question must be called and conducted according to the procedures for bond and tax elections, unless otherwise provided by law. [LA Const., Art. VI, Sec. 22](#)

Procedures for elections on propositions or questions are provided in LRS 18:1299-1300.

#### **Prohibited Use of Public Funds**

Public funds cannot be used to urge any voter to vote for or against any candidate or proposition nor be appropriated to a candidate or political organization. This provision does not prohibit the use of public funds for dissemination of factual information about a proposition appearing on an election ballot. LA Const., Art. XI, Sec. 4

#### **Federal Voting Rights Act**

No new law, practice or procedure affecting voting may be enforced until a determination has been made either by the U.S. Attorney General or by the U.S. District Court for the District of Columbia that the law, practice or procedure will not deny or abridge the right to vote because of race or color. 52 U.S.C. 10301

## Chapter 3

### FINANCIAL MANAGEMENT

#### General Provisions

A parish may levy taxes and licenses that determines are necessary to defray parish expenses, subject to Constitutional and statutory limits. [LRS 33:1236](#)

The police jury/parish governing authority, before fixing the amount of taxes to be levied for the current year, must prepare an estimate showing the various items of expenditure and publish this in the official newspaper of the parish. In a parish with no official newspaper, the police jury/parish governing authority must post written statements of the estimates in three places at least 30 days before the meeting to fix the amount of taxes to be levied. [LRS 33:2742](#)

The police jury/parish governing authority cannot appropriate, spend or obligate annual revenues in excess of the estimated revenue for that year. An officer violating this provision is subject to fine and/or imprisonment. [LRS 33:2921](#) and [2925](#)

A parish may, through the officer whose duty it is to receive the taxes due, enforce the collection of any taxes due to it, within the time and in the manner provided for the collection of taxes due to the state. [LRS 33:2841](#)

All sales and use taxes levied by public bodies within a parish should be collected by a single tax collector [LA Const., Art. VII Sec. 3.](#)

[Acts 2003 No. 73](#) enacted the Uniform Local Sales Tax Code [the UTC] by gathering various provisions applicable to local sales and use taxes. [LRS 47:337.1 - 47:338.264.](#) It established uniform procedures and terminology and requires local sales taxes to be administered and collected in conformity with those uniform provisions. It retained the system of a single collector for each parish, but requires the LA Department of Revenue to establish a web-based system for the payment of local sales and use taxes, using a common form that automatically applies local ordinances and rates to assist the tax payer. All payments of local taxes through the web-based system are required to be delivered directly to the account of the parish collector and are in no way controlled or held by the state.

A majority vote of police jury/parish governing authority members is required to levy a parish tax or to make an appropriation. In levying parish taxes, a uniform percentage must be levied on every species of property, trade or profession which the state taxes. However, police juries in the river parishes may levy a special tax on land for construction and support of levees. [LRS 47:337.5.1](#)

## **Parish Treasurer**

The police jury/parish governing authority must elect a parish treasurer for a two-year term and fix his compensation and the amount of the bond he must furnish. A parish treasurer may be removed during his term, but only for misfeasance, malfeasance, or any other lawful cause by vote of the majority of the elected members of the parish governing authority. LRS 33:1651 However, a parish officer's term may not exceed the term of the police jury/parish governing authority that elected him, except for any officers or employees governed by a civil service law. LRS 42:3 The Courts, reading these two provision together have concluded that a parish police jury's secretary treasurer, whose two-year term of office did not coincide with term of office of police jury which elected him, was subject to discharge by new police jury pursuant to statutory mandate that no officer of a police jury shall serve for a term longer than term of office of police jury which elected him. *Juneau v. Avoyelles Parish Policy Jury*, App. 3 Cir.1986, 482 So.2d 1022.

The police jury/parish governing authority may designate the location of the treasurer's office, but he must also maintain an office at the parish seat.

The parish treasurer is to receive and disburse parish money according to law. He must keep regular accounts of all receipts and expenditures, and of all debts to or from the parish, and direct prosecutions ordered by the police jury/parish governing authority for all debts due the parish. No money is to be paid out of any parish treasury to any person without previous authorization by the police jury/parish governing authority, or a court or officer lawfully empowered to make such authorization. At every regular police jury/parish governing authority meeting and at other times directed by the police jury/parish governing authority, the parish treasurer must make a detailed report of all money received and disbursed, debts due to and from the parish, and all other proceedings in his office. LRS 33:1654 & 1657. Note: LRS 33:1656 repealed.

The penalties for a parish treasurer who misapplies or refuses to account satisfactorily for public funds include a fine of not less than \$500, imprisonment at the discretion of the court for not less than three months, and, together with his securities, payment of interest as damages at the rate of 5% per month on all sums not accounted for. LRS 33:1663

## **BUDGETING**

### **Local Government Budget Act**

The Louisiana Local Government Budget Act applies to any police jury/parish governing authority or other political subdivision with a general fund or a special fund. The provisions are minimal requirements and do not prevent a police jury/parish governing authority from requiring more extensive financial planning and budgeting practices or imposing more stringent penalties for violations. LRS 39:1301 - 1315

## **Budget Preparation**

The Louisiana Legislative Auditor, [www.lla.state.la.us/](http://www.lla.state.la.us/) shall develop a uniform chart of accounts for use by political subdivisions in recording of all financial transactions. The legislative auditor shall submit the proposed chart of accounts to the Joint Legislative Committee on the Budget for its approval. Any change to the approved chart of accounts shall be made in accordance with procedures contained in this Subsection.

The legislative auditor is authorized to create political subdivision categories for the purpose of carrying out the provisions of this Section. He may propose a different chart account for each political subdivision category. Any political subdivision category created pursuant to this Subsection shall be approved by the Joint Legislative Committee on the Budget.

Each police jury/parish governing authority must prepare a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund.

The chief executive or administrative officer of the police jury/parish governing authority or, in the absence of such positions, other appropriate official must prepare the proposed budget.

## **Budget Requests from Other Public Agencies**

Parish governments are required by law to support the operation of a number of other public agencies including the clerk of court, sheriff, district attorney, etc. Appropriations for these agencies are to be included in a parish's operating budget. In preparing its budget for these agencies, a parish may require a consolidate statement for the general fund, each special revenue fund, and any other fund, showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received, revenues itemized by source; recommended expenditures itemized by agency, department, function, and character; and the estimated fund balance at the end of the fiscal year. If, upon the request of the governing authority, the political subdivision fails to submit its budget document showing the information concerning revenue sources as mandated by this Subsection, the governing authority shall not appropriate any general funds to such political subdivisions. LRS 39:1305

## **Budget Document**

The budget document setting forth the proposed financial plan for the general fund and each special revenue fund must include the following:

- 1) A budget message signed by the budget preparer, including a summary description of the proposed financial plan, policies and objectives, and a discussion of the most important features.

- 2) A consolidated statement for the general fund and each special revenue fund showing the estimated fund balances at the beginning of the year, estimates of all revenues and receipts to be received, revenues itemized by source, recommended expenditures revenues itemized by agency, department, function and character, and the estimated fund balances at the conclusion of the fiscal year.

The total proposed expenditures cannot exceed the total of estimated funds available for the ensuing fiscal year.

### **Budget Submission**

The proposed budget must be accompanied by an appropriation ordinance or resolution necessary to adopt and implement it. LRS 39:1305 (D)

The total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year. LRS 39:1305 (E)

The proposed budget must be completed and submitted to the police jury/parish governing authority and made available for public inspection prior to the fifteenth day of the fiscal year for which the budget is applicable. LRS 39:1306 (A)

Police jury/parish governing authority with total proposed expenditures of \$500,000 or more from the general fund and any special revenue funds must afford the public an opportunity to participate in the budget process prior to adoption of the budget. LRS 39:1307 (A)

After the proposed budget has been completed and submitted to the police jury/parish governing authority, the police jury/parish governing authority must publish in the official journal a notice at least ten days prior to the date of the public hearing, stating that the proposed budget is available for public inspection. The notice must state the date, time and place that a public hearing on the proposed budget will be held. LRS 39:1307 (B)

A proposed budget cannot be considered for adoption or otherwise finalized until at least one public hearing has been conducted on the proposal. The police jury/parish governing authority may conduct a joint public hearing with other political subdivisions. LRS 39:1307 (C)

The proposed budget must be available for public inspection at the police jury/parish governing authority office. LRS 39:1308

The political subdivision shall certify completion of all action required by this Section by publishing a notice in the same manner as is herein provided for the notice of availability of the proposed budget and public hearing. LRS 39:1307(D)

## **Adoption**

All action necessary to adopt and otherwise finalize and implement the budget shall be taken in open meeting and completed prior to the thirtieth day of the fiscal year for which the budget is to be applicable. LRS 39:1309 (A) (2)

The adopted budget must be balanced with approved expenditures not exceeding the total of estimated funds available. LRS 39:1309 (B)

The adopted budget must contain the same information as that required for the proposed budget.

## **During Fiscal Year**

The chief executive or administrative officer shall notify the police jury / parish governing authority in writing when one of the following occurs: 1) Total fund revenues are failing to meet budgeted revenue by 5% or more; 2) Total fund expenses are exceeding budgeted expenses by 5% or more; or 3) Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures. LRS 39:1311

In the event of such written notice or a change in circumstances, the police jury / parish governing authority may adopt an amendment to the budget in an open meeting. However, in no event shall a budget amendment be adopted proposing expenditures that exceed the total of estimated funds available for the fiscal year. LRS 39:1310

## **Emergencies**

Nothing shall prohibit the expenditure of funds in cases of emergency. For purposes of this Section, "an emergency" means an unforeseen event bringing with it destruction or injury of life or property or the imminent threat of such destruction or injury. LRS 39:1314

## **Failure to Adopt Budget**

If, at the end of a fiscal year, appropriations needed to support the police jury/parish governing authority for the ensuing fiscal year have not been made, then 50% of the amounts appropriated for the specified objects and purposes for the last fiscal year is to be deemed re-appropriated. LRS 39:1312

## **Amending the Budget**

The police jury/parish governing authority must approve any amendment to transfer funds from one department, office, agency, or other entity to another; from one program or function to another; or increase expenditures due to revenues exceeding estimates. LRS 39:1310

## **Contracts**

Nothing prevents the making of contracts for governmental services or for the capital outlay for a period exceeding one year if such contracts are allowed otherwise by law. Any contracts so made shall be executory only for the amounts agreed to be paid for such services to be rendered in succeeding years.

LRS 39:1311

Certain contracts for a period, "time contracts", are limited in length of their allowable term. LRS 33:4169.1 provides that time contracts for the collection and transportation of garbage or trash for a term of up to ten years, and for disposal of garbage or trash for a term of up to twenty-five years.

All true time contracts are subject to annual cancellation without penalty for non-appropriation of funds in the pertinent fiscal year. Otherwise a time contracts would, in effect, be a debt instrument, obligating future funds of the parish and would require approval of the State Bond Commission. Note that non-appropriation clauses that include a penalty in the event the governmental body fails to appropriate funding have been deemed to be debt instruments, not valid time contracts.

## **PURCHASING/PUBLIC BID LAW**

The police jury/parish governing authority may, unless restricted by law, acquire property for any public purpose by purchase, donation, expropriation, exchange or otherwise. LA Const., Art. VI, Sec 23

## **Public Works**

Public work exceeding the contract limit \$150,000 per project inclusive of labor, materials, equipment, and administrative overhead not to exceed 15% must be advertised and let by contract to the lowest responsible bidder who has bid according to the contract plans and specifications as advertised. LRS 38:2212

However, purchases of ten thousand dollars or more, but less than thirty thousand dollars, shall be made by obtaining not less than three telephone or facsimile quotations. A written confirmation of the accepted offer shall be obtained and made a part of the purchase file. If quotations lower than the accepted quotation are received, the reasons for their rejection shall be recorded in the purchase file. LRS 38:2212.1

"Public work" means the erection, construction, alteration, improvement, or repair of any public facility or immovable property owned, used, or leased by a public entity. LRS 38:2211

Under no circumstances shall there be a division or separation of any public work project into smaller projects which division or separation would have the effect of avoiding the requirement that public work



be advertised and let by contract to the lowest responsible bidder as provided in this Section. LRS 38:2212(H)

Any public entity is authorized to reject the lowest bid if received from a bidder domiciled in a Communist country, or if the materials or supplies are manufactured in a Communist country, including but not limited to the Soviet Union, China, North Korea, and Vietnam, and to award the contract to the next lowest bidder, provided this Section shall not apply to any country having established trade relations agreements or approvals from the government of the United States. LRS 38:2212.3

The advertisement required by LRS 38:2212(G)(1) is that any contract for public works shall be published once a week for three different weeks in a newspaper in the locality, and the first advertisement shall appear at least twenty-five days before the opening of bids.

Bids for public works contracts may be submitted to political subdivisions through a uniform and secure electronic interactive environment. Until there is promulgated a standard format by the State a local government may develop its own standards to be utilized for the receipt of bids electronically and for a secure electronic interactive environment. Once developed by the political subdivision, the standard shall be promulgated. If bids are to be accepted electronically, the advertisement required in this Section shall contain the electronic address of the public entity and shall establish the specific times for public access to the electronic interactive environment for purposes of submission of bids. LRS 38:2212.

All contracts for public work so bid must provide for change orders. Any change order outside the scope of the contract in excess of the contract limit must be let out for public bid.

LRS 38:2212 does not apply in cases of extreme emergency as certified by the police jury/parish governing authority. Notice of such public emergency must, within 10 days thereof, be published in the official journal.

LRS 38:2212 also does not apply to labor used to maintain public works built and completed. The police jury/parish governing authority may use its own regular maintenance employees to extend or construct public electric utilities, but not to construct buildings or other major projects.

With respect to other public utilities, A publicly owned utility may undertake a public works project, other than construction of a building, for the contract limit or less by either of the following methods: LRS 38:2212(Q).

- (a) Entry into contracts with or without public bid.
- (b) Use of the employees of the public entity owning the utility.

The police jury/parish governing authority may not own or operate a plant to manufacture building materials.

Additionally, R.S. 38:2212 does not apply to the purchase of surplus materials and supplies from a public entity. R.S. 38:2212.4

The police jury/parish governing authority resolution providing for the contract or purchase and advertisement for bids must designate the time and place that the bids will be opened and the contract let. The police jury/parish governing authority may, for just cause, reject any and all bids. LRS 38:2214

When the police jury/parish governing authority accepts a bid for the construction of a public works, it must enter a written contract with the successful bidder who must then furnish a performance bond, properly countersigned, for not less than one half the amount of the contract. Also, when a bid is accepted for the purchase of materials or supplies, the police jury/parish governing authority may require a written contract with the successful bidder, and may further require the successful bidder to furnish a performance bond for not less than one half of the amount of the contract. However, bond may be reduced by on-half for certain small businesses on contracts. LRS 38:2216

The public entity shall require the bidders to attach a certified check, cashier's check, or bid bond for not more than 5% of the contract price of work. LRS 38:2218

In the preparations of plans and specifications on any public work project, any public entity or its agent shall contact the regional notification center as LA One Call by dialing #811 and contact the owners of underground utilities or facilities that are not members of the regional notification center for the existence and location of all underground utilities or facilities within the construction area. LRS 38:2223 This does not relieve any public entity or contractor from the responsibility to give notice of intent to excavate or demolish to the regional notification center or centers serving the area in which the proposed work is to take place in order to be in compliance with the provisions of the "Louisiana Underground Utilities and Facilities Damage Prevention Law" as provided for in LRS 40:1749.11 - 1749.27.

Neither the state nor any local entity, unless specifically authorized by law, may execute "design-build contracts". Design-build contracts" are agreements for the purchase of unimproved property which contains provisions related to the successful design and construction of a construction project prior to the transfer of title to the state or local entity. LRS 38:2225.2 Exceptions have been adopted for certain public works associated with recovery from Hurricanes Katrina and Rita. LRS 38:2225.2.1

A public entity may disqualify any bidder, on grounds that such bidder is not a "responsible bidder". In order to do so the public entity shall give written notice of the proposed disqualification to such bidder and include in the written notice all reasons for the proposed disqualification; give such bidder, who is proposed to be disqualified the opportunity to be heard at an informal hearing at which such bidder is afforded the opportunity to refute the reasons for the disqualification. LRS 38:2212 (J)

## **Materials & Supplies**

All purchases of any materials or supplies exceeding the sum of \$30,000 to be paid out of public funds shall be advertised and let by contract to the lowest responsible bidder. However, purchases of between \$30,000 and \$10,000 may be made by obtaining not less than three telephone or facsimile quotations. A written confirmation of the accepted offer shall be obtained and made a part of the purchase file. If quotations lower than the accepted quotation is received, the reasons for their rejection shall be recorded in the purchase file. Purchases of less than \$10,000 require no formality. LRS 38:2212.1

Whenever a public entity desires to purchase technical equipment, apparatus, machinery, materials, or supplies of a certain type and such purchases are clearly in the public interest, the public entity may specify a particular brand, make, or manufacturer in the specifications let out for public bid as provided by this Part. If a particular brand, make, or manufacturer is specified, the model or catalog number also shall be specified. The specifications shall state clearly that they are used only to denote the quality standard of product desired and that they do not restrict bidders to the specific brand, make, manufacturer, or specification named; that they are used only to set forth and convey to prospective bidders the general style, type, character, and quality of product desired; and that equivalent products will be acceptable. LRS 38:2212.1(C)

Purchases made by parish governments and other governmental agencies are generally excluded from all state and local sales taxes. LRS 47:301, et seq.

## **Local Services Law**

LRS 33:1322, et. seq. allows for Louisiana local governments to join together to undertake public works projects and to engage in the purchase of materials and supplies. The functions can be true collaborations, for example, the construction of a bridge between two jurisdictions. Also, this provision can be what is termed “piggy-back” contracts. Any governmental entity may “piggy-back” onto a previously bid and viable contract for the same services and supplies at the same or lower price and subject to the written consent of all parties. (AGO 09-0098).

This can be particularly convenient when a neighboring parish has just completed the bid process for the purchase of a piece of equipment.

## **State Contracts**

LRS 38:2212.1(F) allows a local governing authority to opt not to utilize the bid law when it acts pursuant to the provisions of LRS 39:1701 to purchase materials and supplies on competitively bid state procurement contracts from a local vendor that is located within the boundaries of the local governing authority, subject to certain conditions.

## **Other Exceptions**

LRS 38:2212.1(E) allows for the purchase of materials and supplies without the necessity of compliance with the bid law when such purchases are from the federal General Services Administration supply schedules, in compliance with the Federal Acquisitions Streamlining Act (Public Law 103-355) and regulations adopted pursuant to that law, and with rules and regulations which may be adopted by the central purchasing agency of the division of administration.

## **Small Business Set Asides**

The police jury/parish governing authority may set aside up to 10% of the value of anticipated local procurement of goods and services, excluding construction, for awarding to small businesses as defined in R.S. 39:1732 of the Louisiana Procurement Code. At least 10% of the value of the procurements designated for set aside awards must, if possible, be awarded to businesses owned and operated by socially or economically disadvantaged persons. Also, at least 10% of the set aside, if possible, must be awarded to businesses owned and operated by women. The police jury/parish governing authority must adopt rules, standards and procedures for certifying eligible businesses. This authority is found in LRS 38:2233, et. seq.

## **Louisiana Preference**

The police jury/parish governing authority must give preference to supplies, material or equipment produced or offered by Louisiana citizens if the cost and quality are equal. (LRS 38:2184 and LRS 38:2251)

In awarding contracts, the police jury/parish governing authority must give in-state vendors and contractors the same preference that a competing out-of-state vendor or contractor would have in his own state. This does not apply to contracts involving U.S. government loans or contributions. LRS 38:2225

The police jury/parish governing authority must give preference to contractors domiciled in this state in letting contracts for public works as also provided in LRS 38:2225. However a preference of local contractors over other Louisiana contractors is not permitted.

When the police jury/parish governing authority lets a contract for a public works project that is to be administered by or paid for, in whole or in part, by the police jury/parish governing authority, the police jury/parish governing authority may require, as a condition of letting the contract, that not less than eighty percent of the persons employed in fulfilling that contract be residents of the state of Louisiana. LRS 38:2225.1

The parish must give preference to supplies, materials and provisions produced, manufactured or grown in this state or harvested from its waters, unless they are inferior to those offered from outside the state. Requests for bids must show that preference may be given Louisiana firms. A price differential of up to 10% in favor of Louisiana firms may be allowed. The vendor of Louisiana products must agree to sell the

products at the same price as the lowest bid offered on such products. LRS 38:2251, et seq. The preference applies to such items as steel, meat, poultry, eggs, seafood, and paper products. Contracts for printing, lithographing, embossing, engraving, record books, binding, stationery and office equipment (except special forms) must be awarded to Louisiana firms unless none are qualified or unless bid submitted by firm outside the state is at least 3% lower. LRS 38:2255

## **Expropriation**

Property may not be taken or damaged by the police jury/parish governing authority, except for public purposes and with just compensation paid to the owner or into court for his benefit. Whether the purpose is public and necessary is a judicial question, but is detailed in significant detail in LA Const., Art. I, Sec. 4. In summary, economic development, either by a parish or parish support economic development entity, is not, alone, a sufficient “public purpose” to support expropriation of private property. The LA Constitution sets forth a list of valid public purposes for which expropriation is allowed:

1. A general public right to a definite use of the property.
2. Continuous public ownership of property dedicated to one or more of the following objectives and uses:
  - a. Public buildings in which publicly funded services are administered, rendered, or provided.
  - b. Roads, bridges, waterways, access to public waters and lands, and other public transportation, access, and navigational systems available to the general public.
  - c. Drainage, flood control, levees, coastal and navigational protection and reclamation for the benefit of the public generally.
  - d. Parks, convention centers, museums, historical buildings and recreational facilities generally open to the public.
  - e. Public utilities for the benefit of the public generally.
  - f. Public ports and public airports to facilitate the transport of goods or persons in domestic or international commerce.
3. The removal of a threat to public health or safety caused by the existing use or disuse of the property.

In every expropriation, a party has the right to trial by jury to determine compensation, and the owner must be compensated to the full extent of his loss. No business enterprise or any of its assets may be

taken for the purpose of operating that enterprise or halting competition. This does not apply to appropriation for levee and levee drainage purposes.

The statutory process to proceed with expropriation is set forth in [LRS 19:1, et seq.](#)

### **Equipment Identification**

Every boat, watercraft, aircraft, automobile, truck or other vehicle belonging to the parish must be marked conspicuously with the name of the board, department or subdivision to which it belongs. [LRS 49:121](#)

### **Administrative Service Charges**

A police jury/parish governing authority may provide administrative services to agencies, boards, districts or other subdivisions and may assess a charge of not more than four percent of the total revenues of the entity for such services, subject to an agreement between the two bodies. The charge shall not exceed the actual, direct and indirect, costs and shall be established by agreement between the police jury / parish governing authority and the other entity. If no agreement can be made between the governing body and an entity, the governing body may be relieved from duty to provide service to that entity. [LRS 33:1236 \(35\) \(a\)](#)

### **Investments**

All parish governments and other political subdivisions of the state are directed to invest such monies as are available for investment in qualifying obligations, as set forth in [LRS 33:2955 \(A\)](#).

All political subdivisions shall develop and adopt an investment policy that details and clarifies investment objectives and the procedures and constraints necessary to reach those objectives. such investment policies should:(1) reflect the mandate to manage public funds prudently; (2) place appropriate emphasis on the goals of safety of principal first, liquidity second, and yield third. And (3) establish internal controls for any derivatives in use to ensure that the risks inherent in derivatives are adequately managed. Any investment in violation of this section shall constitute an intentional performance of a duty in an unlawful manner and may be subject to criminal prosecution.

### **Fiscal Agent**

All parish funds must be deposited daily whenever practicable in the fiscal agency provided for the deposits. The fiscal agent with which the funds are deposited must be a bank organized under the laws of this state, any other state, or the United States. The parish must give written notice to each of the banks located within the parish setting forth the intention of the parish to select a fiscal agent, and the notice must be published. The parish must invite bids from the banks under the terms and conditions of the proposal. Any bank selected as the fiscal agent of any parish or any bank with which a private contract is entered into, whether the bank is located within or outside the state, is required to give security for the

safekeeping and payment of the deposits. All such funds deposited by the parish to pay principal and interest on bonds must be set aside in trust by the fiscal agent bank. LRS 39:1211-1219

The selection of depositories must comply with the provisions of LRS 39:1220. A parish must, unless otherwise provided, select as depositories of its funds a bank domiciled or having a branch located within its boundaries, subject to the following conditions: (1) the parish must allocate its funds to each qualifying bank within the area in the ratio that the total capital, declared surplus and undivided profits of each qualifying bank bears to the total capital, declared surplus and undivided profits of all the banks qualifying; at its discretion the police jury/parish governing authority may allocate funds to any qualifying group of banks pursuant to a written agreement among the members of the group; (2) no amount in excess of the capital stock, declared surplus and undivided profits of any bank is to be deposited in that bank; (3) no bank may be eligible to qualify unless it submits a sworn statement with its application of its financial condition on the first day of the month prior to the month the application is submitted; and (5) no bank selected as a depository shall assess depositing authorities, the state, or any department, board, commission, or institution thereof, a fee for credit inquiries, deposit verifications or audit confirmations concerning accounts of the depositing authority. Note LRS 39:1220 (A)(d)(4) was repealed by Acts 2013, No. 32, §3.

### **Audits and Reports**

The financial statements of all parish governing authorities and all boards and commissions created by the parish government are subject to audit or review by CPA's, and may be audited by the Legislative Auditor. This includes all quasi-public bodies. The frequency and type of financial report required is set out in statute and the requirements vary depending on the amount of revenues received by a body. The legislative auditor may conduct the audit in certain circumstances. This includes when the Legislative Audit Advisory Council determines that a local auditee is unable to pay for an audit by a CPA or when there are charges of illegal or irregular acts. LRS 24:513

The auditees and local auditees referred to in LRS 24:513 shall furnish to the legislative auditor, annually, sworn annual financial statements. The annual sworn financial statements required under Subsection A of this Section shall be furnished to the legislative auditor between the first and ninetieth day following the close of the accounting year, provided that individual state agencies shall file annual financial statements within the time frame prescribed by the commissioner of administration. However, at any time after a disaster or emergency which prevents a local auditee from furnishing sworn annual financial statements to the legislative auditor within the period prescribed in law, the local auditee may ask the legislative auditor in writing for an extension of time to complete the financial statements. The legislative auditor may approve the request at his discretion. LRS 24:514

Any auditee, local auditee, or public officer, employee, or other person of said auditee who fails to cooperate with the Legislative Auditor may be fined between \$500 and \$5,000, or imprisoned for not less

than ten days, nor more than six months, or both. Additionally, such an may be deemed guilty of malfeasance and gross misconduct in office and subject to removal. [LRS 24:518](#)

When an audit report cites improper payments, inadequate records or other irregularities, the police jury/parish governing authority must, within 30 days of receiving the report, advise the Legislative Audit Advisory Council in writing of remedial actions to be taken on the matters cited. [LRS 24:519](#)

All public officers must keep a complete record of all money they receive for the state, the parish or as fees for services rendered. Violation is punishable by fine or imprisonment. [LRS 42:282](#)

The sheriff, clerk of court, assessor, coroner, registrar of voters, board of health, board of equalization and all district levee boards and boards of commissioners of drainage districts must furnish annually to the police jury/parish governing authority and clerk of court of their parish a written itemized report showing their expenditures. The reports must include the names of all deputies, employees and officers for the preceding year, whether full-time or temporary, and the total salary or compensation paid for each during that year. These annual reports must be made within 30 days after the close of the fiscal year for the office, board or commission, and shall be filed and kept for one year as public records by the secretaries of the police juries and clerks of court. The police jury/parish governing authority may publish any of these reports. [LRS 42:283-287](#)

The president of the police jury/parish governing authority must submit to the legislative auditor by April 15 of each year, a complete list of the names and businesses of persons paying licenses, the amount of each license and date of payment as reported by the tax collector. The report must also contain a complete statement of the financial condition of the parish, the nature and amount of indebtedness, the credits (whether judgment or otherwise), cash on hand, and tax rate. [LRS 33:1239-1240](#)

Whenever the legislative auditor or police jury/parish governing authority notifies the governor that a public officer charged with the collection or custody of public funds is in arrears, the governor must make immediate demand upon that officer for settlement within 10 days. If the officer fails to make full settlement within that time, the governor is to remove him from office at once. The president of the police just must report annually to the governor, on or before November 10, all persons who may be defaulters to the parish and the amount of their defalcations. The district attorney must sue to collect a \$500 penalty from anyone failing to report. [LRS 42:301](#) and [305](#)

The police jury/parish governing authority must submit a report to the Division of Administration 30 days prior to applying for assistance from a federal agency. The department must also be notified of any information concerning final action on applications taken by a federal agency. [LRS 49:661-664](#)

The police jury/parish governing authority must file with the Department of Workforce Development and Regulatory Services a separation notice within three days of discharging an employee and must reply within a specified time to notices regarding unemployment compensation for such employees. [LRS 23:1576](#) and [23:1624.1](#)



LRS 39:1351, et seq provides for the appointment of a fiscal administrator for political subdivisions facing default on debt service. The appointment shall require the unanimous recommendation of the Legislative Auditor, the State Treasurer and the Attorney General, after which the Attorney General shall file a rule to show cause why the appointment should not be made in the district court of the domicile of the political subdivision in question. If the court finds the political subdivision is reasonably certain to fail to make a debt service payment, the court shall appoint a fiscal administrator for the parish. The fiscal administrator shall investigate the financial affairs and make a report with amendments to the budget which will ensure that payments of debt service are a priority item, and a reduced, but adequate, funding level for other needs of the political subdivision.

NOTE: The fiscal administrator's budget and administration may impact and affect the mandated costs imposed on a parish governing authority. The appointment of the fiscal administrator shall terminate upon his own motion, or upon the motion of the Attorney General or the political subdivision, upon the district court finding that the fiscal problems have been resolved.

### **Duty to Report Wrongdoing**

An agency head of an auditee, including a parish, who has actual knowledge of any misappropriation of the public funds or assets of his agency shall immediately notify, in writing, the legislative auditor and the district attorney of the parish in which the agency is domiciled of such misappropriation. LRS 24:523 Any public servant who makes a report of wrongdoing shall be free from reprisal, including dismissal, demotion or suspension, from his agency or supervisor. Any employee who is the subject of such reprisal shall have civil recourse through the Board of Ethics and may be entitled to reinstatement and back wages. LRS 42:1169

## Chapter 4

### REVENUES

#### Dedication of Revenues

Annual parish revenues are dedicated for payment as follows: first, all statutory charges from the respective funds upon which they are imposed; second, all charges for services rendered annually under time contracts; and third, all necessary usual charges provided for by ordinance or resolution. Any excess of revenues above statutory, necessary and usual charges may be applied to the payment of amounts due and unpaid out of the revenue of former years. A parish may make contracts or other obligations which dedicate all or part of the excess of annual revenues of subsequent years above statutory, necessary and usual charges. Such contracts cannot run longer than 10 years. Also, no dedication of future revenues may be made which, alone or with other dedications in force, exceeds the estimated excess of revenues for the year in which the contract is made. A parish may, however, provide by ordinance or resolution for the expenditure of funds derived from miscellaneous or contingent sources already collected, subject to the legal dedication of such funds. A police jury/parish governing authority may enter into time contracts of up to 25 years for the construction and/or renovation of jail facilities, subject to approval of the State Bond Commission, La. Commission on Law Enforcement and Administration of Criminal Justice and the Division of Administration. Annual revenues for future years may be dedicated to pay obligations under such contracts. These obligations must be budgeted and revenues appropriated annually as a charge for services rendered under time contracts, subject only to the prior payment of statutory charges. LRS 33:2922

A parish may issue certificates of indebtedness covering that portion of the cost of public improvements or the payment of other legal obligations to be borne by it under contracts payable out of the revenues of subsequent years. LRS 33:2923

A political subdivision is authorized to issue certificates of indebtedness maturing not more than five years from the dated date of such certificates for the purpose of paying customary and necessary benefits and/or services which will be available or provided to such political subdivision under a multi-year contract of not less than two years. However, such certificates of indebtedness shall only be issued upon certification to the bond commission that the benefits are customary and necessary, the annual costs are greater than the financed costs, and there is no commercial alternative. LRS 33:2923.1

A police jury/parish governing authority may not contract any debt unless the ordinance creating the debt fully provides the means of paying the principal and interest. LRS 33:2926

If a police jury/parish governing authority levies a tax to pay a debt and does not cause the tax to be collected, the district judge, on motion of the attorney of any of the creditors of the parish, and after

judgment has been rendered in their favor, must mandate the tax collector to collect the taxes. The taxes shall be appropriated to the payment of the judgment and costs, the tax collector retaining the commissions allowed for the collection of taxes as compensation for his services. [LRS 33:2842](#)

### **Property Tax Assessments**

When no abstract of lands exists, the parish must keep an abstract of land entries which conforms with the township and range maps of the United States. The police jury/parish governing authority must see that the abstract is revised and completed up to January 1 of each year for use by the assessor. [LRS 47:1959](#)

When the police jury/parish governing authority has approved an official aerial survey and mosaic map of the parish, the assessor must use the map to locate property not on the assessment roll. The police jury/parish governing authority must be satisfied that all property shown on the mosaic map also appears on the assessment roll. The cost of such aerial survey shall be borne by all the ad valorem tax recipient bodies in the parish proportionally. [LRS 50:225-228](#)

All taxable property in the state, except public service properties, shall be assessed by the several assessors. [LRS 47:1957](#) The property subject to taxation, including merchandise or stock in trade, shall be placed upon the assessment lists in the respective parishes or districts where situated. Assessments shall be made on the basis of the condition of things existing on the first day of January of each year; however, as to the ownership of immovable property subject to taxation, the assessor may note on the tax roll any transfer of such property which takes place after the first day of January but before the assessor files the tax roll with the tax collector as required in [LRS 47:1993](#), if practicable. [LRS 47:1952](#)

Assessments are subject to review by the governing authority of each parish serving as a board of review. The assessor, or his designee, acts in a nonvoting advisory capacity to the board during hearings on cases involving assessments of property. Members of the board of review serve without additional compensation. [LRS 47:1931-1932](#)

After the assessor has prepared the lists of assessments on real and personal property and certified them to the board of review, the board must conduct public hearings for any person who wishes to be heard concerning the assessments. The board must consider written or oral complaints filed properly and may increase or decrease the assessments on real or personal property based on its determination of fair market or use value. Decisions by the board are final unless appealed to the tax commission. On the 15th day after commencing public hearings, the board must certify the assessment lists, together with any changes made, and send them to the tax commission within three days. Any taxpayer or assessor dissatisfied with the determination of the board of review may appeal to the tax commission in accordance with rules and regulations established by the tax commission. [LRS 47:1992](#)

## **TAXATION**

### **Acreage Taxes**

Parish governments may levy annually an acreage tax of up to two cents per acre on certain forest lands. LA Const. Art. 9 Sec. 8. The parish government may call an election to levy an acreage tax, not to exceed 50 cents an acre, and use it to finance bonds for public improvements. LRS 39:702

When authorized by an election or by law to incur debt and issue negotiable bonds based upon acreage tax revenues, the police jury/parish governing authority must issue bonds to the amount authorized by the election or by law. The amount of the tax must be sufficient to pay the annual interest on the bonds and the principal as it becomes due. LRS 39:705

### **Ad Valorem Taxes**

The Constitution permits parish governing bodies to levy a general ad valorem tax of up to four mills on the dollar (five mills in Jackson Parish and seven mills in Orleans) for general parish purposes without voter approval. The tax may be increased above the four-mill limit with voter approval. LA Const., Art. VI, Sec. 26

Property tax millages must be adjusted after each property reassessment so that tax collections do not increase or decrease due to reassessment. The police jury/parish governing authority, by two-thirds vote after a public hearing, may raise a rolled-back millage up to its former level. LA Const., Art. VII, Sec. 23

In a municipality with a population exceeding 1,000, according to the latest legal census, and which provides and maintains a system of street paving, the police jury/parish governing authority may levy not more than one half the tax levy for general purposes without voter approval. LA Const., Art. VI, Sec. 26 (C)

### **Roll-Forward**

The police jury/parish governing authority, Orleans excepted, must furnish the assessor its property tax levies no later than June 1 of each year (no later than September first of each year in St. Charles). To increase a millage that is adjusted downward at reassessment (roll-forward) the police jury/parish governing authority must state the adjusted rate in an ordinance or resolution and adopt a second ordinance or resolution providing for the millage rate increase by two-thirds vote and again stating the adjusted millage rate. In addition to any notice requirements provided for in Article VII, Section 23(C) of the Constitution of Louisiana and this Section, any tax recipient body which proposes to hold a public hearing in any tax year for the purpose of levying additional or increased millages on property without further voter approval (roll-forward its millage rates) shall publish public notice of the date, time, and place of the hearing. The notice shall contain a statement that the tax recipient body intends to consider

at the hearing levying additional or increased millage rates without further voter approval. The notice shall be published on two separate days in the official journal of the taxing authority, and in another newspaper with a larger circulation within the taxing authority than the official journal of the taxing authority, if there is one. Additional requirements for the notice shall be prescribed by the Louisiana Tax Commission which must meet additional statutory requirements. R.S. 47:1705

### **Special Purposes**

For the purpose of acquiring, constructing, improving, maintaining or operating any work of public improvement, a political subdivision may levy special taxes with voter approval. A special tax proposition must state the rate, object, purpose and duration of the tax. Proceeds of the tax may be used only for the stated purpose or purposes. LA Const., Art. VI, Sec. 26 (B) and LA Const., Art. VI, Sec. 32 and LRS 18:1284 (C)

A political subdivision may, with voter approval, levy taxes without limitation for the purpose of acquiring sites for, or for constructing or improving public buildings, including housing for public health units, roads, bridges, levees, sewerage or drainage works, incinerators or other works of permanent public improvement, or for their maintenance or operating expenses. LRS 39:801

The police jury/parish governing authority may, with voter approval, levy special taxes to aid public improvements or railway enterprises, water transportation lines, power plants and bus lines to carry passengers. LRS 39:781-788

To fund criminal proceedings, the police jury/parish governing authority may levy a tax on all property in the parish, except this section does not apply to municipalities which by their charter pay the entire expenses of all criminal proceedings originating within their own limits and their pro rata share of other parish expenses. LRS 33:2743

### **Miscellaneous Provisions**

If a police jury/parish governing authority has declared an emergency, by resolution or ordinance, it may reduce the interest charge and penalties on ad valorem taxes due to the parish. The rate of interest must not be reduced to less than 6%, and no reduction in penalties may exceed 50% of the amount of the penalty. LRS 33:2744

If a municipal corporation is dissolved and has debts outstanding, the police jury/parish governing authority must levy such tax as the municipality could have legally levied to liquidate its outstanding debt. LRS 33:259

### **Occupational License**

The statutory provisions on occupational license taxes authorized to be imposed by parishes are as set forth in LRS 47:341, et seq. Note that the calculation of the occupational license tax is determined by the

nature of the business. LRS 47:354, et seq Those who pay a municipal occupational license tax are exempt by the amount of such tax levied by the parish. LA Const. Art. VI, Sec. 28.

The police jury/parish governing authority may not impose an excise tax on soft drinks and syrups, but may impose license taxes for the privilege of engaging in the sale of such items. LRS 47:908

### **Sales Taxes**

The police jury/parish governing authority may, with voter approval, levy and collect a tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property. The tax rate, when combined with the rate of all other sales and use taxes, exclusive of state sales and use taxes, levied and collected within any local governmental subdivision, may not exceed 3%. However, the Legislature, by general or by special law, may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards, above 3%, subject to voter approval. LA Const. Art. VI, Sec. 29 This limit has been raised on many occasions. A number of parishes have, by legislative act, been authorized to impose an additional 1% in sales and use taxes. This increases the aggregate in those parishes to 4%. The statutory authority for most of these parishes has been consolidated in LRS 47:338.48 et seq. Except when bonds secured by a sales tax have been authorized, the Legislature may uniformly exempt or exclude any goods, tangible personal property or services from sales or use taxes. LA Const., Art. VI, Sec. 29

No parish may levy or collect a sales tax on goods, property or services delivered or performed outside of its territorial limits. LRS 47:338.29.

Sales to governmental bodies are exempted automatically by state sales tax law.

The police jury/parish governing authority may, with voter approval, pledge sales tax revenues to the repayment of negotiable bonds for purposes set forth in the proposition approved at the election. These bonds are to be payable solely from and secured by an irrevocable dedication of sales tax revenues, subject only to the payment of the costs and expenses of administering and collecting the tax. Specific provisions for issuing these bonds and related limitations and restrictions are enumerated. LRS 39:698.1-698.13

A police jury/parish governing authority entitled to receive sales tax revenues under any statutory authority may fund into bonds up to 75% of the proceeds of the tax to pay for public improvements. The question of the funding and the purpose of the bonds must receive voter approval either as part of the original proposition to levy the tax or at a separate election. LRS 47:338.68 & .69

All sales taxes levied by local entities within a parish must be collected by a single parish tax collection office. The collecting agency may be the parish government, a school board, municipality or other entity. LA Const. Art VII, Sec. 3(B). Rather than using an existing entity to collect these taxes, taxing bodies can create special collection commissions. LRS 47:337.14

**Uniform Local Sales Tax Code (UTC) LRS 47:337.1---47:338.264**

Acts 2003, No. 73 enacted the Uniform Local Sales Tax Code. Under this system local sales and use tax ordinances remain in effect, but the system of administration of those taxes by each of the local sales tax collection bodies is made more uniform and standardized. The UTC applies in the assessment, collection, administration, and enforcement of the sales and use tax of any local taxing authority, except that other provisions of law or local ordinance control with respect to the following:

- 1) The rate of the sales and use tax.
- 2) The effective date of such tax.
- 3) The term of the tax.
- 4) The purpose for which the proceeds of the tax shall be used.
- 5) Vendor's compensation.
- 6) Particular exclusions or exemptions allowed by state sales and use tax law, but not allowed by the local ordinance pursuant to such state law.
- 7) Exclusions and exemptions in the local ordinance which were adopted prior to July 1, 2003 pursuant to state law authorizing such adoption, but not allowed as an exclusion or exemption from state sales and use tax.
- 8) Exclusions and exemptions in the local ordinance adopted pursuant to legislation enacted under Article VI, Section 29(D)(1) of the Constitution of Louisiana, but not allowed as an exclusion or exemption from state sales and use tax.
- 9) In addition, the amount of penalty, interest, or attorney fees due on local sales tax is to be limited as provided by law, including relevant jurisprudence, until such statute or jurisprudence is changed.

Parish and other local taxing bodies are required to administer and enforce their tax provisions in accordance with the system established in the UTC.

Future sales taxes imposed or amended by a parish or other local taxing authority shall be adopted in accordance with the UTC and may adopt those provisions merely by reference.

Jurisdictions shall put on advance notice the Uniform Electronic Local Return and Remittance Advisory Committee of any proposed new, renewed or amended sales and use tax provision.

Additionally, the Louisiana Department of Revenue is mandated to create and operate a web-site, with input from representatives of various business and local government groups. That web-site will provide a portal through which sales and use tax payers can file electronic returns and arrange payment of sales and use taxes to individual local sales and use tax collection bodies. LRS 47:337.1 – 337.87

### **Riverboat Admission Tax**

The local governing authority of the parish or municipality in which the licensed berth of a riverboat is located may levy an admission fee for each passenger boarding or embarking upon a riverboat. See statute for how monies are to be allocated. LRS 27:93

### **Severance Tax Allocations**

One-fifth of the severance tax on all natural resources other than sulphur, lignite, or timber shall be remitted to the governing authority of the parish in which severance or production occurs. The initial maximum amount remitted to the parish in which severance or production occurs shall not exceed \$850,000 per year. The maximum amount remitted annually shall be increased each July 1<sup>st</sup>, beginning in 2008, by an amount equal to the average annual increase in the Consumer Price Index for all urban consumers, as published by the United States Department of Labor, for the previous calendar year, as calculated and adopted by the Revenue Estimating Conference.

Effective April 1, 2012, in the first fiscal year of implementation of this Subparagraph, the maximum amount of severance tax on all natural resources other than sulphur, lignite, or timber which is remitted to the parish in which severance or production occurs shall not exceed one million eight hundred fifty thousand dollars. For all subsequent fiscal years, the maximum amount remitted to a parish shall not exceed two million eight hundred fifty thousand dollars.

On July first of each year the maximum amount remitted to the parish in which severance or production occurs, as provided in Item (i) of this Sub paragraph, shall be increased by an amount equal to the average annual increase in the Consumer Price Index for all urban consumers for the previous calendar year, as published by the United States Department of Labor, which amount shall be as calculated and adopted by the Revenue Estimating Conference.

Of the total amount of severance tax revenues remitted in a fiscal year to a parish governing authority pursuant to the provisions of this Subparagraph, any portion which is in excess of the amount of such tax revenues remitted to that parish in Fiscal Year 2011-2012 shall be known as “excess severance tax”. At least fifty percent of the excess severance tax received by a parish governing authority in a fiscal year shall be expended within the parish in the same manner and for the same purposes as monies received by the parish from the Parish Transportation Fund. LA Const., Art. VII, Sec. 4 (D)

### **Royalties Allocation**



One tenth of the royalties from mineral leases on state-owned lands, lake and river beds and other water bottoms belonging to the state (excluding the Russell Sage Wildlife and Game Refuge) for mineral development must be remitted to the police jury/parish governing authority of the parish in which severance or production occurs. The police jury/parish governing authority may fund these royalties into general obligation bonds of the parish in accordance with law. Before remitting royalty payments, the state treasurer must first pay the annual debt service on any outstanding bonds issued prior to the 1974 Constitution to which royalty funds are pledged. LA Const., Art. VII, Sec. 4 (E) and LRS 30:145-147

The bonds may be issued for any lawful purpose of the parish, may be general or limited obligations of the parish and are limited to 20 years. Issuance of these bonds requires a police jury/parish governing authority resolution fixing the maturities and interest. LRS 39:1424

### **Fire Insurance Premium Tax**

The police jury/parish governing authority receives from the state treasurer its parish's share of the fire insurance premium tax (*Two Percent Fire Insurance Premium Fund*). The police jury/parish governing authority is responsible for distributing these funds, according to the prescribed formula, to each regularly constituted municipal, parish and special district fire department and to each active volunteer fire department certified by the parish. LRS 22:342-349

### **Video Poker Devices Revenue**

The parish governing authority and the sheriff, to be divided equally between them, receive a portion of the 25% of the Video Draw Poker Device Fund collected by the state division. LRS 27:437 When a municipality annexes territory in a parish which allows for video poker, any proceeds from video poker operations in the area annexed, that were previously being distributed to the parish, shall continue to be distributed to the parish. LRS 33:171

### **Prohibited Taxes**

The police jury/parish governing authority may not levy a severance tax, income tax, inheritance tax, tax on motor fuel or license fee on motor vehicles. LA Const., Art. VII, Sec. 4 (C) and LA Const., Art. VII, Sec. 5

## **United States Property**

When the United States acquires property in a parish, the police jury/parish governing authority retains its rights including those to levy and collect taxes on the rights, property or assets of any lessee of the United States. [LRS 52:1](#)

## **SPECIAL ASSESSMENTS**

The police jury/parish governing authority may, by ordinance, levy a special or local assessment on property for improvements to streets and sidewalks. Prior to enactment, 30 days written notice must be given to each owner of property to be assessed. The notice must include a general description of the improvement, an estimated amount of the proposed assessment and terms for making payment. An assessment is not valid until 30 days after notice is given. [LRS 33:3747](#)

Subject to limits in the Constitution or law, the maximum interest rate which special assessments may bear is the rate stated in the levy ordinance. [LRS 9:3507 \(C\)](#)

## **SUIT FOR REIMBURSEMENT**

A police jury/parish governing authority may sue any person for whose account levees, roads, or similar projects have been made or repaired at parish expense for reimbursement. [LRS 33:1236 \(17\)](#)

## **MISCELLANEOUS LICENSES, PERMITS AND FEES**

### **Alcohol Permits and Fees**

A parish may require annual permits and fees from dealers operating in the parish who hold state permits under the alcoholic beverage control law. Those fees are subject to the general provisions for State alcohol permit fees. The police jury/parish governing authority must adopt an ordinance to levy such permit fees. [LRS 26:74](#). The fees may not exceed \$500 per year for general alcoholic beverage permits. Fees for dealer in beverages of low alcoholic content (beer) are set out in State law; see [LRS 26:272](#) and [LRS 26:274](#) The parish may require the Louisiana Office of Alcoholic Beverage Control to collect the permit fees under its rules and regulations. Fees collected by the office, less 2% for collection costs, must be remitted to the parish quarterly. ([LRS 26:241, et seq](#)) (For more information on the regulation of alcohol see Chapter 8 – [Alcoholic Beverages](#))

### **Fireworks**

A parish may issue and require local licenses for fireworks similar to those issued by the state fire marshal and may charge the following license fees: (1) Manufacturer \$10,000; (2) Assembler \$1,000; (3) Distributor \$2,000; (4) Importer \$500; (5) Jobber \$250; (6) Retailer \$100. Parish governing authorities charging a higher fee on January 1, 1984 than specified by the statute may continue to do so. [LRS 51:656-659](#)

### **Cable Franchise Fees**

A police jury/parish governing authority, certain parishes excepted, may charge cable television franchise fees of no more than authorized by federal law. [LRS 33:4461](#)

### **Dog and Cat Licenses**

A police jury/parish governing authority may levy and set fees for dog, cat and kennel licenses within maximums provided by [LRS 3:2772](#).

### **LEASES**

A parish may lease its land for the development and production of minerals or, by resolution, direct the State Mineral Board to do so. Any bonus money received for the lease must be transmitted by the mineral board to the parish. Parish mineral leases must be let in the same manner as provided for the mineral board. The parish has the same powers over its leases as are granted the mineral board. A lease executed by the parish must be approved by the mineral board to be valid. [LRS 30:151,et seq](#)

A parish may also grant a permit, lease or servitude on lands of which it has title, custody or possession in order to engage in directional drilling in search of minerals underlying adjacent water bodies and to erect the necessary structures for the development and transportation of such minerals. [LRS 30:171](#)

A parish may lease for trapping, grazing, hunting, agricultural or any other legitimate purposes, other than oil, gas or other mineral development, any lands of which the parish has title, custody or possession. Any person desiring to lease parish lands must submit a written application with a \$25 cash deposit to the police jury/parish governing authority requesting the lease of such lands as set forth in the application. The procedures and limitations regarding such leases are provided in [LRS 41:1211-1219](#).

The police jury/parish governing authority may lease lands to which the parish has title, custody or possession for the purpose of granting the right to erect and use tanks and facilities for the receipt, storage, transportation and shipment of oil, goods, wares and merchandise and for all other purposes necessary or incidental for such operations. The police jury/parish governing authority may also lease public lands to be used for underground storage of natural gas. [LRS 30:148.2](#)

In addition, a parish may, without advertising for bids, lease other than for oil, gas or other mineral purposes and development to or from any other political subdivision, the state, the United States or any agency thereof, any public lands and improvements thereon of which it has title, custody or possession. [LRS 41:1291-1294](#).

## **TRANSFER OF PROPERTY**

When the police jury/parish governing authority has acquired property other than highway rights of way and wishes to transfer it to a third person, the jury first must offer to sell it back to the grantor at its fair market value. The prior offer to sell is not required if the transfer is for the creation, development or expansion of commerce and industry. LRS 41:1338

However, when property has been expropriated for a public project and some of the property remains unused after the project has been completed, it shall be deemed surplus. The surplus property must be offered for sale, at fair market value, to the original owners from whom it was expropriated, or his successors, heirs or assigns. If the original owners do not purchase the property within three years of completion of the project, it may be offered to the general public. If the parish or other expropriating body fails to declare the property surplus, the original owners, or his successors, heirs or assigns may seek a judicial declaration that the property is surplus. LA Const. Art. I, Sec. 4

## **FINES AND FORFEITURES**

Parishes may provide penalties for violation of parish ordinances provided such penalties are not inconsistent with penalties authorize by existing laws. LRS 33:1236 (25) Except as otherwise provided in this Section, the maximum penalty which may be imposed for violation of any parish ordinance shall be a fine of five hundred dollars and imprisonment of thirty days in the parish jail. LRS 33:1243

Notwithstanding the provisions of Paragraph (1) of this Subsection or any other law to the contrary, in the parish of East Baton Rouge, the maximum penalty which may be imposed for violation of any parish ordinance as codified in Title 11 or 13 of the Code of Ordinances for the parish of East Baton Rouge and the city of Baton Rouge shall be a fine of one thousand dollars and imprisonment of six months in the parish jail. Maximum penalties for violations of ordinances other than those provided for in this Paragraph shall be as established in Paragraph (1) of this Subsection.

In the parish of Jefferson the maximum penalty which may be imposed for violation of any parish ordinance shall be a fine of five hundred dollars and imprisonment of six months in the parish jail.

Notwithstanding the provisions of Paragraph (1), the governing authority of any such parish may provide for a fine not to exceed five thousand dollars and a sentence of imprisonment not to exceed six months in the parish jail for violation of any ordinance prohibiting the dumping of trash, debris, refuse, garbage, other solid and liquid waste, greases and oils, such as but not limited to cooking oil and fats, motor oil, antifreeze, truck and automotive fluids, paint, paint thinners, and gasoline into drainage culverts, lines, or canals, upon any public place within the parish, upon private property within the parish not owned by the person accused of the violation, upon property owned or controlled by the parish, or in or on the waters within the parish, whether from a vehicle or otherwise, including but not limited to any public highway, public park, beach, campground, forest land, recreational area, trailer park, highway, road, street, or alley. Notwithstanding any provisions to the contrary, this Paragraph shall not apply to any activity

permitted or authorized by a state or federal program and also shall not apply to any activity during the servicing of scheduled pickup routes pursuant to commercial, municipal or local government contracts, or en route to an authorized pickup station, transfer station or disposal facility by persons owning or operating duly licensed commercial vehicles engaged in the collection and transportation of solid waste, construction or demolition debris or wood waste as such terms are defined by the rules and regulations of the Louisiana Department of Environmental Quality.

Notwithstanding any other provision of law to the contrary, a civil penalty of up to one thousand dollars a day may be imposed for each violation of any parish ordinance regulating the use of publicly owned waste treatment works or discharges to publicly owned waste treatment works if the violator is a non-domestic user of the treatment works.

All fines and forfeitures collected by district courts for violations of parish ordinances and state laws are deposited in the Criminal Court Fund that is dedicated to pay for operation of criminal justice systems. LRS 15:571.11 (See Criminal Court Fund section of Chapter 5)

All fines, forfeitures, penalties and costs collected by a city court, when prosecution is on behalf of the state or parish, must be paid into the parish general fund to be used as general parish expenditures. LRS 13:1898. See exceptions.

## **REVENUE SHARING**

The revenue sharing fund, created by the Constitution as a special fund in the state treasury, is distributed annually, as provided by law, solely on the basis of population and number of homesteads in each parish in proportion to those throughout the state. Unless otherwise provided by law, population statistics of the last federal decennial census are to be used. After deductions in each parish for retirement systems and commissions authorized by law, the remaining funds are distributed first to the tax recipient bodies within the parish, as defined by law, to offset current losses because of homestead exemptions granted under this article of the Constitution. Any balance remaining in a parish distribution is allocated to the municipalities and tax recipient bodies within each parish as provided by law. The distribution of funds within each parish is made by the parish tax collector except Orleans, the city treasurer of New Orleans, and Monroe City School Board, the city treasurer of Monroe. The police jury/parish governing authority may issue negotiable bonds and pledge for their payment that portion of the revenue sharing funds received by it to offset current losses caused by homestead exemptions. Except as provided by law, no monies allocated within any parish from the balance remaining in its distribution may be pledged to the payment of principal and interest of any bonds. Bonds may be issued and sold only as provided by law and require approval of the State Bond Commission. LA Const., Art. VII, Sec. 26

Annual legislation provides for the allocation and distribution of the state revenue sharing fund in each fiscal year. See the current act for the total amount to be distributed and any changes in the distribution formula, definitions or limitations that might affect allocations within the parish.

## Chapter 5

### EXPENDITURES

#### General Provisions

The Constitution provides that the funds, credit, property or things of value of the state or of any political subdivision may not be loaned, pledged or donated to or for any person, association or corporation, public or private. This does not prohibit the use of public funds for programs of social welfare for the aid and support of the needy; contributions of public funds to pension and insurance programs for the benefit of public employees; or the pledge of public funds, credit, property or things of value for public purposes with respect to the issuance of bonds or other evidences of indebtedness to meet public obligations as provided by law. LA Const., Art. VII, Sec. 14

A contract which violates the prohibition cited above may be invalidated by a court on application of the Attorney General. LRS 38:2193

For a public purpose, political subdivisions or political corporations may cooperate with each other, with the United States or its agencies, or with any public or private association, corporation or individual. LA Const., Art. VII, Sec. 14(C) Also, see statutory intergovernmental relations provisions in LSR 33:1321 et seq.

A parish may not subscribe to or purchase the stock of a corporation or association or any private enterprise. LA Const., Art. VII, Sec. 14 (A)

#### **Unfunded Mandates**

No law, state executive order, rule or regulation requiring increased expenditures within a political subdivision may become effective until approved by the governing authority of the affected subdivision or until the Legislature appropriates funds for the purpose to the parish and only to the extent and amount that such state funds are provided. LA Const., Art. VI, Sec. 14 However, there are a number of exceptions to this broad prohibition. Any bill adopted by a 2/3 vote of both the House and Senate. Laws providing with regard to civil service, minimum wages, hours or working conditions and pension and retirement benefits, or vacation or sick leave benefits for firemen and municipal policemen are exempt. Laws enacted to bring the State or local governments into compliance with a federal mandate are exempt. Laws defining a new crime or amending an existing crime are exempt. Finally, laws requested by the affected parish, or having an insignificant fiscal impact, are exempt.

## **Interstate Associations**

LRS 38:311 provides that the police jury/parish governing authority may pay the expenses of delegates to meetings of interstate and national bodies and may contribute funds to support interstate or national associations which the police jury/parish governing authority deems expedient for advancing the public interest. The following are examples of such organizations: Police Jury Association of LA (PJAL), National Association of Counties (NACo) and their affiliates.

## **Advertising**

A police jury/parish governing authority may advertise in publications and by radio, but the annual amount that can be spent is limited to the provisions of LRS 33:4873

Where advertisement, publication or notice is required for various legal proceedings, the parish must publish these in an English language newspaper published in the parish in which the proceedings take place. If no newspaper is published in the parish, the advertisement or notices must be posted at or near the front door of the courthouse and at two other public places in different parts of the parish. LRS 43:201

The maximum costs payable for advertisements are set in LRS 43:205.

No public funds can be used to pay for any advertisement containing the name of any elected or appointed public official. This limitation does not apply to ads or notices required by law or ads placed under other legal authority. LRS 43:111.1

Public funds cannot be used to urge an elector to vote for or against any candidate or proposition or be appropriated to a candidate or political organization. Public funds may be used to disseminate factual information about a proposition to be voted on. LA Const., Art. XI, Sec. 4.

## **Assessors**

LRS 33:4713 provides that the parish shall provide and bear the expense of offices for the Assessors together with necessary heat and illumination. The costs of such furniture and equipment, supplies and maps as may be needed shall be borne proportionately by all tax recipients in the parish. The police jury/parish governing authority shall make the purchases and bill the other tax recipients for their proportionate share of such costs.

LRS 47:1906 provides for a fund for the payment of salaries and expense allowances of the Assessors to which the taxing bodies shall contribute in that proportion that the taxes to be received by each bears to the total taxes due all recipients of taxes in a parish excluding municipalities. The salaries of the Assessors are set out in LRS 47:1907 and are based on a formula set out in that statute.

LRS 47:1908 sets out the allowances of the Assessors in each parish for clerical and other expenses, except Orleans. In lieu of collecting the pro-rata fees from the taxing bodies, most assessors have chosen to

organize assessment districts in which they are provided with special tax millages to operate their offices. For statutory provisions see LRS 47:1925.1 et seq.

## **JUDICIAL EXPENSES**

### **Clerks of the District Courts**

LRS 33:4713 states that the parish must provide and pay expense of offices, furniture and equipment needed by the Clerk and recorders of the parish for the proper conduct of their offices.

Regular operating expenses such as for salaries for deputies, assistants, supplies and other expenses, are paid for out of the Clerk's salary fund. LRS 13:784 also provides for parish governing authorities providing office furniture, equipment and record books for their Clerks but also authorizes the Clerk to purchase such items out of any surplus in his salary fund.

LRS 13: 785 At the expiration of his term of office, the clerk shall pay into the parish treasury any balance in the clerk's salary fund which exceeds one-half of the revenues of the last year of the term, which amount shall be limited to no more than that which was received by the clerk in accordance with LRS 13:784(A) during said term of office. The amount retained in the clerk's salary fund shall be turned over to the incoming clerk as a revolving fund to assist in financing the operation of the clerk's office.

LRS 13:782 sets the salaries of the Clerks and further provides that should fees collected be insufficient to provide for the minimum compensation of \$900.00 per month the police jury/parish governing authority shall pay the difference. In addition to salary each Clerk is entitled to ten percent (10%) of his annual compensation as an expense allowance.

LRS 13:786 provides, that whenever the receipts and earnings of the Clerk's office are insufficient to provide for normal salaries and expenses the police jury/parish governing authority may advance money to the Clerk's salary fund to pay such expenses.

LRS 13:787 provides that in any month in which fees and charges collected by the Clerk are insufficient to pay normal compensation, clerical salaries and other necessary expenses and there is no surplus from fees, salaries etc., collected in prior months the police jury/parish governing authority may pay the deficiency but not to exceed a total of more than \$5000.00 in any fiscal year.

LRS 13:846 provides for additional fees related to attending court sessions, transcripts of appeals in criminal cases, costs of prosecution, and forfeited bail bonds.

### **District Judges**

LRS 33:4713 states that the parish must provide a suitable building and necessary furniture for the District and Circuit Courts. LRS 13:691 provides for the salaries to be paid to District Judges and prohibits the state or parishes from paying any additional salary or benefit except (1) retirement benefits, (2) reimbursement



for certain expenses, (3) membership in group insurance programs, (4) educational grants, and (5) reimbursement for lease payments and expenses of no more than six hundred dollars per month incurred for vehicles used for official purposes in multi-parish jurisdictions, provided that any such vehicles shall be leased in accordance with the provisions for public bid. However, no parish shall be required to provide any of the allowable items.

LRS 13:961 provides that there may be appointed in a judicial district as many official court reporters as there are District Judges in that judicial district. In addition, the District Judges in a district sitting en banc may, with the approval of the police jury/parish governing authority, appoint such additional court reporters as in their discretion are required. The salaries of the court reporters are set by the appointing judges and shall be paid by the parish or parishes comprising the judicial district. The court reporters are entitled to charge and collect fees for transcribing proceedings in both civil and criminal cases. The fees are to be taxed as costs of the suit in which the testimony is taken. The police jury/parish governing authority of each parish shall provide the court reporters with an office, furniture and equipment. The court reporters are required to furnish their own supplies.

Children's Code Article 419 provides that the judges of the Juvenile Courts may employ such stenographic, secretarial and other personnel as are deemed necessary to enable the courts to function effectively and provide adequate service. The employment of such persons shall be at the expense of the court and unless otherwise provided by law, shall be paid by the respective parishes.

### **Criminal Court Funds**

LRS 15:571.11 provides that all fines and forfeitures imposed by District Courts and all District Attorney's conviction fees in criminal cases for violations of state laws or parish ordinances shall be paid into the treasury of the parish in which the court is situated and deposited in a "Criminal Court Fund" to be used for paying the expenses of the criminal courts of the parish as provided in LRS 16:6.

The sheriff retains 12% of fines collected or amount of bonds forfeited to go into the Sheriff's General Fund in each parish. An additional 12% of such collections or forfeitures shall be transmitted to the District Attorney to defray the expenses of that office. One half (50%) of any surplus remaining in the special fund on December 31st of each year shall be transmitted to the Parish General Fund. Forfeiting of criminal bail bonds posted by commercial surety companies are disposed of in a special manner.

## **City Courts**

LRS 13:1874 provides for the annual salaries to be paid the City Court Judges. City court judges, except for those serving a jurisdiction having a population of 100,000 or more, shall receive an annual salary payable monthly in equal proportions by the respective municipalities and parishes where the courts are located. In addition, each City Court Judge shall receive an annual salary of twenty-three thousand seven hundred sixty dollars payable by the state. Judges presiding over those courts serving a jurisdiction having a population of in excess of 100,000 shall be paid by the city. The city and parish or either of them may pay to a judge any additional salary deemed proper and the salary paid a judge cannot be decreased during his term of office.

LRS 13:1883 establishes the minimum salaries for City Court Marshals and provides, except as otherwise provided, that such salaries shall be paid in equal proportions by the municipality and parish where the court is located.

LRS 13:1888 provides that the salaries of Clerk and Deputy Clerks of the City Courts may be fixed and paid in equal proportions by the parish and the municipality where the court is located or may be fixed and paid by either of them or in such proportions as they may determine. Also, the salary of a Clerk shall not be less than \$250.00 per month where the population of the jurisdiction served is 10,000 or more, not less than \$150 per month where the population of the jurisdiction served is less than 10,000, and in no event shall the salary be less than \$150.00 per month for the Deputy Clerk. Special provisions apply to certain city courts.

LRS 13:1889 provides that the expenses of operation and maintenance of the courtroom and offices of the various city courts are the responsibility of the city, but may be apportioned between the city and parish on such basis as is agreed upon.

## **Justice of the Peace Courts**

LRS 13:5802 provides that in all parishes having a population of over 5,000 the police jury/parish governing authority shall fix the pay of constables and justices of the peace at not less than \$30.00 per month, but can be raised by the Police jury/parish governing authority. However, LRS 13:2589 provides that each justice of the peace and constable shall receive a salary from the parish governing authority of at least \$75.00, which amount is NOT in addition to the \$30.00 set forth in LRS 33:5802. In effect LRS 13:2589 is the controlling provision.

LRS 13:2591 provides that the state shall pay an additional salary to each justice of the peace and constable in the same amount as that paid by the parish, but not to exceed \$100.00 per month. The Secretary of the Department of Public Safety and Corrections shall cause to be prepared and shall sign checks to the appropriate parish on behalf of each justice of the peace and constable, representing the amount to be paid out of state funds to each justice of the peace and constable, including any required

employer contributions attributable to said additional salary. The parish governing authority will then handle the disbursement of the state and parish salaries to the justices of the peace and constables.

### **Costs of Prosecution & Confinement**

LRS 15:304 provides that all expenses incurred by the arrest, confinement, maintenance and prosecution of persons accused or convicted of crimes, their removal to prison, compensation of witnesses, jurors, and all prosecutorial expenses pertaining to criminal proceedings must be paid by the parish in which the offense may have been committed. The fees, salaries, and expenses to be paid shall be fixed and regulated by the parish or city authority unless otherwise provided by law.

### **Off-duty Officer Witness Fees**

Law enforcement officers who are required to attend criminal cases in District Court during regular time off are entitled to a witness fee. Such fees shall be paid by the parish solely from a special fund which shall be funded by special costs of court collected in individual cases. The judges of the district courts are required to periodically adjust the schedule of costs to ensure that the revenues of this special fund are adequate to fully pay the witness fees. The law enforcement officer's agency shall certify to the parish, on a monthly basis, the witness fees due its officers. The parish shall provide the funds to such law enforcement agency, which will then be responsible for disbursing the funds to the individual officers, as wages. The parish's obligation is merely to administer the special fund and the obligation to pay the witness fees shall not be considered an obligation on the general fund of the parish. LRS 15:255

### **Miscellaneous Costs**

LRS 15:252 provides that witnesses subpoenaed in all preliminary criminal trials or proceedings, for attendance before grand juries and upon final trials shall receive a per diem of \$3.00 per day and mileage of not more than five cents for each mile necessarily traveled in going to and returning from court, the exact amount to be fixed by the police juries of the several parishes. Exceptions for Acadia and Vermilion Parishes.

Necessary and reasonable expenses connected with an extradition must be paid by the parish in which the offense is charged to have been committed. Art. 279 of the Code of Criminal Procedure.

### **District Attorneys**

LRS 16:81-912 contain the specific provisions outlining each parish's share of the district attorney's and assistant district attorneys' salaries. The statutes are broken down by judicial district and set forth the compensation, in addition to that paid by the state, the respective parishes of the various judicial districts must provide. In multi-parish judicial districts, the obligation of the individual parishes is set forth. The statutes generally contain an obligation for the parishes to budget such additional compensation. Also, the statutes set out that the district attorney shall serve, ex-officio and without extra compensation,

as the regular attorney and counsel for the police jury/parish governing authority, as well as other parish entities. This general obligation is reiterate, with certain parishes excepted, in LRS 42:261. (see Legal Services – Chapter 1)

## **Sheriffs**

LRS 33:4713 provides that the police jury/parish governing authority must provide and bear the expense of offices, furniture and equipment needed by the Sheriff.

LRS 13:5533 provides that the police jury/parish governing authority shall pay to the sheriff (or his deputies) for each day spent in attending sessions of the Court of Appeal or District Court. (see statue for specific amounts)

Each police jury/parish governing authority is required to provide for the keeping and feeding of inmates in the parish jail, except for those in the custody of the Department of Corrections. The sheriff, is the keeper of the parish jail. LRS 15:704-705. As such he is entitled to reimbursement from the parish for the actual costs of keeping and feeding prisoners, to include medical expenses. The parish is also obligated to pay the costs of prisoners that are transferred to another parish to be housed. LRS 15:706

The Sheriff or police jury/parish governing authority, whichever operates a parish jail, must be paid \$18.25 per inmate per day by the state Department of Public Safety and Corrections (DPS) for keeping and feeding each prisoner who remains in the jail after he has been convicted of a crime punishable by hard labor and has perfected an appeal but has not been released on bail. LRS 15:566 When the inmate has been finally sentenced and yet remains housed in the parish jail the DPS shall pay to the parish governing or Sheriff per inmate per day for the keeping and feeding of such inmate. LRS 15:824 The DPS also must reimburse the cost of extraordinary medical services provided outside the jail if free state services (such as Charity Hospital) are not used. When such payments are made by the state, no additional compensation shall be paid by the police jury/parish governing authority to the sheriff for keeping such prisoners. Generally, these payments are made to the Sheriff, rather than the parish governing authority.

The police jury/parish governing authority may provide the sheriff and deputies with radio cars and other equipment, arms and ammunition and may maintain such equipment under the terms of LRS 13:5542.

A sheriff of any parish may keep dogs on hand for the purpose of tracing and pursuing criminals and fugitives from justice and in pursuance of the duties of his office. The dogs must be purchased by the Sheriff at parish expense at a price not exceeding \$500.00 per dog; \$20.00 per month per dog is allowed for maintenance and training. LRS 13:5544-5545

## Coroners

The parish coroner may be compensated for the performance of his duties either on a fee basis for services rendered, or on a salaried basis, or on some combination of salary and fees. If the coroner is compensated on a fee basis, [LRS 13:5706](#) provides for a schedule of fees that coroners shall receive for performing certain services such as conducting investigations, performing autopsies, appearing in court and performing laboratory tests.

In addition to the fees listed, the statute also provides for coroners to receive a reasonable fee or compensation, as agreed to by the coroner and the governing authority of the parish or municipality, for any physical or mental examination or investigation when requested to conduct such examination by the district attorney, sheriff, chief of police, any judge or citizen. The statute further provides that although a coroner may be authorized a higher fee, the affirmative approval of the governing authority of the parish shall be required for the coroner to charge more than a \$50.00 fee for a service or more than \$250.00 for performing an autopsy.

The statute further provides that, with respect to deaths, that the parish or municipality in which the deceased was domiciled, in the case of deaths due to natural causes, or the parish or municipality in which the accident or crime occurred, in the case of deaths due to other than natural causes, shall pay the coroner's fees and any necessary fees for any investigation together with the cost of any autopsy including the cost of transporting the body. However, if the coroner of the parish in which the death occurred initially viewed the body or investigated the death the fees for such viewing or investigation shall be paid to him by the parish or municipality in which the death occurred.

Finally, the statute requires the parish to provide the coroner with all necessary or unavoidable expenses including supplies incident to the operation and functions of the coroner's office shall be paid by the parish when such expenses are certified by the coroner as being necessary or unavoidable. When quarters for the coroner's office or a morgue are established by the parish, the parish shall furnish essential supplies and equipment for that office or morgue. The parish shall also pay the fees for mental or physical examinations or investigations, commitments, interdictions, court attendance or testimony and a just fee or remuneration for attending parish prisoners.

[LRS 13:5705](#) authorizes the coroner to appoint one or more deputy (or assistant coroners), secretaries, stenographers, clerks, technicians, official investigators, or other helpers. Salaries of such employees shall be paid by the coroner out of his fees or arrangement with the police jury/parish governing authority if the coroner is on a salary basis. [LRS 13:5710](#) provides that any expert employed by the Coroner to assist in an investigation or autopsy shall be paid by the parish or municipality such compensation as is mutually agreed upon by the Coroner and the parish or municipality responsible for the expenses of such investigation or autopsy plus actual laboratory costs incurred as prescribed by a fee schedule to be submitted annually by the coroner to such governing authority. However, such compensation shall not exceed \$500 unless mutually agreed upon by the coroner and chief officer of the parish or municipality.

R.S. 13:5720 provides the Coroners in two or more parishes may establish a forensic laboratory if approved by the police jury/parish governing authority of such parishes. Expenses would be shared on a mutually agreeable basis. LRS 13:5719 provides that the parish or municipality may establish a laboratory with proper equipment and personnel for the work of the Coroner's office. Article 659 of the Code of Criminal Procedure provides that fees and expenses of the Coroner (or any other physician appointed by the court) in mental criminal cases are fixed by the court and shall be paid by the parish where prosecution was instituted.

R.S. 13:5715 provides that the Coroner shall arrange for the burial of paupers, preferably by a recognized funeral home and at cost, when possible. The burial expenses shall not exceed the actual cost of the service, and shall be paid by the parish or municipality in which the death occurred. However, such expenses for patients or residents of any state-operated health care or treatment facility shall be paid by the state. The state or any municipality or parish may establish a maximum amount that it shall pay for individual burial expenses.

LRS 13:5722 provides that in addition to the other costs authorized by law, each judge may impose a ten dollar fee on every criminal defendant who is convicted after trial or plea of guilty except for traffic violations, which fee shall be dedicated solely to defraying the operational costs of the office of the coroner of the parish in which the conviction occurred. The Coroner shall not request additional funds from the parish governing authority to defray the operational costs of his office until all funds provided in this Section have been accounted for.

## Chapter 6

### DEBT

#### Purposes for Incurring Debt

The police jury/parish governing authority and other political subdivisions may incur debt by issuing various types of securities, both short and long term, for a variety of purposes. Certificates of indebtedness or notes are normally used for short-term borrowing while bonds are issued for long-term debt. General obligation bonds bear the full faith and credit of the entity issuing them and are normally funded by special ad valorem taxes whose millages are adjusted annually to provide the amount necessary for debt retirement. However, other taxes or revenue sources may be pledged to pay general obligation bonds. If pledged revenues are insufficient to meet payments on general obligation bonds, the issuer is obliged to make up the difference from other revenue sources. Limited obligation bonds may be issued in certain cases with only a specific revenue source pledged to their payment. (See the preceding sections on individual revenues for the related bond funding authorizations.) Revenue bonds are limited obligations that are payable from and secured solely by a pledge of income and revenues from fees, rates, rentals, tolls, charges, grants, or other receipts from a property or facility owned by a public entity. LRS 39:551. et seq

#### Purposes for Incurring Debt

The governing authorities of parishes may incur debt and issue negotiable bonds of the parish for the following purposes: Constructing and maintaining public roads, highways and bridges; drains, drainage canals, pumps and pumping plants, dykes, and levees; constructing waste disposal facilities; sewers and sewerage disposal works; waterworks system; and facilities for pollution control and abatement; courthouses; jails; hospitals; auditoriums; golf courses; stadiums; live stock arenas and show rings; agricultural and live stock exhibition buildings; buildings of like and similar nature, and other public buildings; acquiring buildings, machinery and equipment, including both real and personal property, to be used in giving fire protection to the property in the parish; acquiring and/or improving lands for industrial parks; and such other works of public improvement as the legislature may expressly authorize. Debt may be incurred and bonds may be issued for the necessary equipment and furnishings for the works, buildings and improvements. The title to all works, buildings and improvements shall be in the public. LRS 39:552

#### Procedures for Incurring Debt

Stringent procedures must be followed in issuing securities and these vary by type of security used. Also, voter approval is required for certain types of debt. A police jury/parish governing authority should seek the assistance of its bond attorney and the State Bond Commission in the early stages of planning any debt program.

Any person or any officer, agent, or employee of any local governmental subdivision who violates the state debt laws, or who counsels, aids or abets the violation thereof, or who participates or attempts to engage in the borrowing or lending of any money, the calling of any election, the incurring of any debt, the issuing or negotiating or sale of debt whatsoever, the levying of any tax, the mortgaging of any land, building, machinery and equipment, or the pledge of any tax, income or revenue without the consent and approval, first hand and obtained of the State Bond Commission, shall be fined not less than one hundred dollars and not more than five hundred dollars and imprisoned for not more than six months. LRS 39:1410.63

## **BONDS**

### **General Provisions**

Subject to approval by the State Bond Commission, political subdivisions may issue general obligation bonds only after authorization by a majority of the electors voting on the proposition at an election in the political subdivision issuing the bonds. Bonds to refund outstanding indebtedness at the same or at a lower effective interest rate, even though payable solely from ad valorem taxes, need not be authorized at an election if the refunded indebtedness is paid or canceled at the time of the delivery of the refunding bonds, or if money or securities made eligible for such purpose by law are deposited in escrow in an adequate amount, with interest, to be used solely to retire the refunded indebtedness or bonds and to pay interest thereon and redemption premiums, if any, to the time of retirement. LA Const., Art. VI, Sec. 33

When authorized by law, a parish may borrow money, incur debt and issue negotiable bonds with the approval of the State Bond Commission. LRS 39:1405, LRS 39:871 and LRS 39:1410.60 et seq

Other laws notwithstanding, public entities may issue revenue bonds for any authorized purpose payable from revenues derived from property and facilities owned or leased by the public entity, from contracts or agreements related to such property, or from any other source legally available to the public entity. LRS 39:1430

The police jury/parish governing authority may call a special election to obtain voter approval, as required for the incurrence of debt, but the dates on which such elections may be held is limited to those specified in LRS 18:402. The election must be ordered by resolution, stating the purpose for which it is called. The police jury/parish governing authority is responsible for preparing the proposition to be submitted to the voters at the election. (See also “Bond, Debt and Tax Elections,” Chapter 2, for the requirements and procedures for calling and holding such elections.)



## **Contesting Bonds**

For 60 days after promulgation of the result of an election held to incur or assume debt, issue bonds or levy a tax, any person in interest may contest the legality of the election, the bond issue provided for, or the tax authorized, for any cause. After that time no one may have any cause or right of action to contest the regularity, formality or legality of the election, tax provisions or bond authorization for any cause. If the question of validity is not raised within the 60 days, the authority to incur or assume debt, levy the tax or issue the bonds, the legality thereof, and the taxes and other revenues necessary to pay the same is presumed conclusively to be valid, and no court may inquire into such matters. LA Const., Art. VI, Sec. 35 and LRS 18:1294

## **Payment of Debt**

The full faith and credit of a political subdivision is constitutionally pledged to the payment of general obligation bonds issued by it. LA Const., Art. VI, Sec. 33

The police jury/parish governing authority may not contract any debt without fully providing in the ordinance creating the debt the means of paying the principal and interest. LRS 33:2926

After 60 days from the date of promulgation of the election results, bonds issued by any subdivision must be registered by the secretary of state. LRS 39:911

A parish must notify the State Bond Commission, in writing, when required bond payments are not made on time. LRS 39:1410.62

If it is determined that a political subdivision is reasonably certain to fail to make a debt service payment, the attorney general, upon the request of the legislative auditor or the chairperson of the State Bond Commission, may file a motion in the district court of the domicile of the political subdivision for the appointment of a fiscal administrator to take control of the fiscal affairs of the entity. LRS 39:1351 et seq

## **Federal Loans**

Political subdivisions may borrow money from any federal agency or from any other source, provided the loan is insured, endorsed or guaranteed by any federal agency for any purpose for which any loan to any subdivision is authorized by any act of Congress. Any political subdivision authorized to incur debt may, as evidence of a loan, issue bonds, notes or certificates. However, no debt can be incurred or bonds issued in excess of the limits in state law, except where the president or other designated authority of the United States may extend the benefits of any act of Congress to a political subdivision. The statutes include procedures for issuing debt under this authority. LRS 39:821-841

## **Debt Limits**

The Legislature must fix the limits on bonded indebtedness payable solely from ad valorem taxes levied by political subdivisions. LA Const., Art. VI, Sec. 34

No debt can be incurred and no bonds issued by any subdivision listed in the preceding section for any of the purposes in LRS 39:552-560, which exceed in the aggregate 10% of the assessed value of the taxable property of the subdivision including both (1) homestead exempt property which is included on the assessment roll for the purposes of calculating debt limitation, and (2) nonexempt property, to be ascertained by the last assessment for parish, municipal or local purposes prior to delivery of the bonds representing such indebtedness, regardless of the date of the election at which the bonds were voted. The total debt includes the new debt to be incurred plus the existing bonded debt of the subdivision. However, certain bonds issued under specified authorizations are exempt from this provision. LRS 39:562

Where an irrevocable trust has been created sufficient to pay both principal and interest on securities of a public entity, such securities are deemed paid and may not be considered as debt in computing debt limitations. LRS 39:1442-1443

## **Limits on Issuing Bonds**

No bonds issued by any subdivision can run for longer than 40 years from the date of the bond, or bear a rate of interest greater than allowed under LRS 39:1421-1426, payable annually or semiannually, or be sold for less than par. Such bonds become due and payable in annual installments beginning not more than three years after the date of issuance. LRS 39:563

## **Interest Rates on Securities**

Other laws notwithstanding, the following are the maximum interest rates for securities issued by public entities: (1) for securities which must be authorized at an election, the maximum rate is that specified in the proposition, and (2) for all other securities the maximum interest rate is that specified in the resolution or other instrument for issuance which is adopted by the governing authority and approved by the State Bond Commission. LRS 39:1424

Other laws notwithstanding, a public entity may issue variable interest rate securities, adjustable interest rate securities, non-interest bearing securities or zero interest bearing securities as provided in LRS 39:1424.1.

If bonds were previously authorized at an election at which the proposition specified a maximum interest rate higher than the maximum interest rate permitted by laws in effect at the time of the election, they may be issued at an interest rate not exceeding the maximum rate set forth in the proposition, subject to the approval of the State Bond Commission. LRS 39:1425

## **Taxes Required**

The governing authority of the issuing political subdivision must levy and collect ad valorem taxes, or cause them to be levied and collected, on all taxable property in the political subdivision sufficient to pay principle and interest and redemption premiums, if any on general obligation bonds as they become payable or the amount required for any sinking fund necessary to retire the bonds at maturity. LRS 39:569, LA Const., Art. VI, Sec. 33

## **Advertising, Sales and Issuance of Bonds**

Where securities of public entities are required by law to be sold at public sale upon sealed bids after public advertisement, a general notice calling for bids must be published once in newspaper of general circulation published in the parish where the public entity issuing the securities is located or domiciled, at least seven days before the date schedules for the receipt of bids. The notice must include the maximum amount of securities offered, the source of payment and other details deemed appropriate by the issuer. Another notice, containing the definitive amount of securities to be sold and other bidding details deemed appropriate, must be published in either New Orleans or New York. This publication must be made at least 48 hours before the date schedule for receiving bids. Revenue bonds may be sold at public sale or by private sale in the manner determined by the governing authority of the issuer and with approval by the State Bond Commission. LRS 39:1426

The governing authority may reject any and all bids. If the bonds are not sold pursuant to the advertisement, they may be sold by private sale, within 60 days after the date advertised for receiving sealed bids, but no private sale may be made at a price less than the higher bid received. If not sold, the bonds must be re-advertised in the manner prescribed by law. Generally, no bonds issued may be sold for less than par (face) value and accrued interest. LRS 39:570-571

Bonds to encourage industrial enterprises must be advertised as well. Such bonds must be sold to the highest bidder for not less than par value; however, the governing body has the right to reject all bids. If all bids are rejected, the governing body may re-advertise for new bids or negotiate publicly with the bidding groups and may sell the bonds on terms more advantageous than the best bid submitted. If no bids are submitted, the governing body may sell the bonds on the best terms it can publicly negotiate, or may re-advertise for new bids as provided by law. LRS 39:570.1

The governing body of the issuer of securities may determine the prices at which they will be sold, with approval of the State Bond Commission. (LRS 39:1428)

It is unlawful to sell or dispose of the bonds except for cash or at a price less than that fixed by the Constitution and the law, or to sell or dispose of the bonds under any understanding which tends to hamper or restrict the free letting of public work by the governing authority to entertain any proposal by

any bidder or prospective purchaser of the bonds calculated to affect the free letting of the public work, or for any person to act in collusion to restrict free bidding for bonds when offered for sale. LRS 39:573

Internal Revenue Code § 149 requires bonds to be in registered in order to be tax-exempt. Uniform provisions for the issuance, execution, registration and transfer of securities of public entities in fully registered form are found in LRS 39:1431-1437. Included therein, is the provision that public entities may contract with a financial institution or other person, inside or outside of the state, for services regarding the issuance of registered securities, with such contracts being exempt from the public contracts law.

Any member of the governing authority of any political subdivision who votes in favor of the sale of the bonds on terms and conditions different from those named in the law or at a price less than the minimum fixed by the Constitution and the law is deemed guilty of gross misconduct and is subject to impeachment and removal from office. Also, any member of any governing authority who violates these provisions must be fined or imprisoned. LRS 39:572 – 574

### **Bond Proceeds Constitute Trust**

Proceeds from the sale of bonds constitute a trust fund to be used exclusively for the authorized purposes of the bonds. However, in the event that all or part of the proceeds of the sale of such bonds are no longer needed for the authorized purpose, the governing authority of the subdivision which issued the bonds may use the proceeds for a different purpose with voter approval, and provided that the new purpose is one for which the bonds could have been issued originally. LRS 39:577

### **Bond Dedication of Alimony Tax**

After providing for payment of all statutory and ordinary charges, the police jury/parish governing authority may dedicate the proceeds from its general alimony tax to repay bonds issued to acquire, construct and maintain highways or buildings for the public use of the parish. After the proceeds of the parish general alimony tax are determined, the police jury/parish governing authority must, by resolution, irrevocably dedicate such revenues (stated in mills) to pay the bonds authorized and issued. The tax dedication is irreparable and irrevocable by any authority until the bonds are paid in principal and interest. A certified copy of the resolution issuing the bonds and dedicating the general alimony tax must be registered with the secretary of state and recorded in the mortgage records of the parish. The resolution also must be published once in a newspaper published in the parish.

No bonds issued may run for a period longer than 10 years from the date of the bond or bear a rate of interest greater than 6% or be sold for less than par. The police jury/parish governing authority must set aside in a separate fund each year during the life of the bonds, and until such bonds have been paid in full, the proceeds from the collection of the tax pledged and dedicated to the payment of the principal and interest of the bonds. All such bonds must be advertised for sale on sealed bids. The police jury/parish governing authority may reject any and all bids, but no bonds may be sold for less than par value and accrued interest. LRS 39:1101-1129

## **Bridges Revenue Bonds and Toll Bridges**

The police jury/parish governing authority may, by resolution, issue revenue bonds of the parish to pay the cost of purchasing or building bridges. Provisions are contained in the Bridge Revenue Bond Law in [LRS. 48:851-893](#). Bonds are to be retired from tolls charged for use of the bridges. Unless the provisions of the Bridge Revenue Bond Law apply, any parish bounded by or containing a navigable stream, when authorized by Congress, may build bridges across the navigable stream and borrow to pay for the construction. The loan must be evidenced by certificates of indebtedness, bearing not more than five per cent per year interest, running for a period of not more than 15 years. [LRS 48:911-914](#)

## **Refunding Bonds by Election**

To readjust, refund, extend and unify the whole or any part of its outstanding indebtedness, the governing authority of any subdivision, with voter approval, may issue refunding bonds not to exceed the amount of principal and interest due. [LRS 39:611](#)

Payment of the principal and interest of refunding bonds may be secured by not more than two mills of the general alimony tax or by the levy of special taxes in excess of all other taxes sufficient to pay the interest annually or semiannually and the principal falling due each year. [LRS 39:612](#)

The procedure for authorizing the issuance of refunding bonds is provided in [LRS 18:1281-1295](#).

If the voters approve the issuance of refunding bonds, the governing authority must authorize the issuance by resolution. The bonds must be designated "liquidation bonds". Refunding bonds may bear interest at a rate not exceeding the maximum as provided under [LRS 39:1421-1426](#) and mature serially within a period not exceeding 40 years from their date of issue. Maturities must be fixed so that the annual payments in principal and interest are less than the annual payment and interest of the bonds indebtedness refunded. The governing authority of any subdivision that refunds its indebtedness must levy a tax sufficient to pay the interest upon all the bonds of each series as it accrues and must pay the principal as it becomes due. The expenses associated with such bonds may be paid from proceeds of refinancing in certain cases. [LRS 39:611-618](#)

## **Refunding Bonds Without Election**

The police jury/parish governing authority, as well as governing bodies of other political subdivisions, may issue interest-bearing bonds to refund existing bonded debt. The amount of the refunding bonds cannot exceed the amount of the principal plus interest of the existing debt. Refunding bonds are to be secured through a special annual ad valorem tax sufficient to pay the interest and principal falling due each year. Refunding bonds issued in this manner may have maturities of not more than 40 years and the interest rate cannot exceed that of the bonds being refunded. Furthermore, refunding bonds issued in this manner must cause a reduction in the annual rate of taxes, or annual forced contribution, or annual revenue

pledged. The limitation as to assessed value contained in [LRS 39:562](#) do not apply to any refunding bonds issued in this manner. [LRS 39:691-697](#)

### **Additional Method for Refunding Bonds**

Subject to the approval of the State Bond Commission a police jury/parish governing authority may issue refunding bonds for the purpose of refunding, readjusting, restructuring, refinancing, extending or unifying the whole of any part of its outstanding securities. The refunding bonds must be issued pursuant to a resolution or ordinance adopted by the governing body of the issuer. The resolution must be published one time in the official journal of the parish. The refunding bonds may be part of a multi-purpose issue and may be sold at either public or negotiated sale for such price as may be determined by the police jury/parish governing authority and approved by the bond commission.

Revenue bonds issued to refund outstanding revenue bonds or limited tax bonds may be secured in the same manner as the securities being refunded or in other manner as prescribed by the police jury/parish governing authority. If such bonds however are to be secured by the full faith and credit of the parish (general obligation bonds) then the refunding bonds must be authorized at an election, held in accordance with law.

All such refunding bonds must be made negotiable instruments within the meaning of the negotiable instruments law of Louisiana, subject only to the provisions of the refunding bonds for registration.

The interest rate or rates of the refunding bonds are to be set forth in the resolution or ordinance. The bonds and the income from them are exempt from all state and local taxes.

The proceeds of the sale of any refunding bonds must be deposited, applied and disbursed in accordance with the resolution or ordinance authorizing the issue.

The refunded bonds are not to be considered outstanding for purposes of debt limitation laws restricting the amount of bonds that may be issued by any issuer. [LRS 39:1444-1456](#)

### **Reorganization of Debts Under Federal Bankruptcy Laws**

No political subdivision may file a petition in a federal court to initiate or confirm a plan of readjustment of its debts or take any action to carry out a plan of readjustment of its debts without first having obtained the approval and authority of both the Attorney General and the Governor. The term “debts” includes, but is not limited to, bonds, notes, certificates of indebtedness, open accounts or other indebtedness. [LRS 39:619-620](#)

### **CERTIFICATES OF INDEBTEDNESS**

The Legislature must provide by general, local or special law, the procedures by which a political subdivision (excluding school boards) may levy and collect local or special assessments on real property

to acquire, construct or improve works of public improvement. Certificates of indebtedness may be issued to cover the cost of any such public improvement. They must be secured by the pledge of the local or special assessments levied for that purpose and may be further secured by the pledge of the full faith and credit of the political subdivisions. LA Const., Art. VI, Sec. 36

The police jury/parish governing authority may anticipate the revenue to be realized from special taxes, provided that the anticipation of such revenues does not exceed five years, or ten years for special ad valorem taxes. Money borrowed by the police jury/parish governing authority in anticipation of special tax revenues can be used only for the purpose for which the tax was voted, and the parish may issue certificates of indebtedness covering the loan. The amount borrowed cannot exceed 75% of the estimated income to be realized from the special tax previously voted in the parish. Special taxes collected in the parish and proceeds from the tax must be dedicated and set aside for the payment of the certificates of indebtedness as they become payable.

The certificates of indebtedness must be made due and payable annually not later than March 1 of any future year, provided that the certificates of indebtedness issued by parishes must mature within ten years from the date of their issuance.

Where a special tax has been voted and authorized on behalf of a parish or a road, sub-road or consolidated road district, the police jury/parish governing authority may, in order to pay for building roads and bridges in the parish or district, anticipate the revenue to be realized from the special tax for a period of not more than five years and may borrow money on behalf of the parish or district for which the special tax was voted. LRS 39:741, et seq

### **Borrowing in Anticipation of Regular Revenues**

In order to pay the current expenses for any year, the police jury/parish governing authority may anticipate the revenue for such year and may borrow money to pay such expenses and issue negotiable certificates of indebtedness to cover the loan. The amount borrowed cannot exceed the estimated income of the parish as shown by the budget adopted prior to such time. The tax revenue collected as shown by the budget must be dedicated and set aside to pay the certificates of indebtedness as they mature. The certificates must be made payable not later than March 1 of the year following that in which they were issued. LRS 39:745-748

### **GRANT ANTICIPATION NOTES**

The police jury/parish governing authority or any other public entity may, by resolution or ordinance, borrow money by issuing grant anticipation notes. Approval by the State Bond Commission is required but cannot be given if the grant is for construction and no contract exists. Such notes are tax exempt, payable no later than five years after the date of issue, and may be redeemed prior to maturity. Publication requirements are provided and any person in interest may contest such notes within 30 days after publication. After 30 days, they are presumed to be legal. The notes may be sold at prices and bear

interest rates as set by the governing authority of the public entity subject to State Bond Commission approval.

Grant or loan funds from the state or federal government for the construction or improvement must be pledged to pay the notes. If the grant funds are insufficient, the public entity may also use other legal revenues. The amount of notes issued cannot exceed 95% of the grant funds committed and appropriated to the public entity and payable within 36 months from the date of issuance.

Provisions of the Public Entity Construction Grant Anticipation Act are found in LRS 39:1801-1811.

### **ASSUMPTION OF DEBT**

The police jury/parish governing authority, with voter approval, may assume the debt of any road district, sub-road district, consolidated road district, drainage district, irrigation district, levee district, waterworks district, road lighting district, fire protection district, airport district, hospital service district, recreation district, sewerage district, or school district located within the parish. The police jury/parish governing authority may call a special election to submit the question of assuming the debt of any one or more of the districts listed above. If the vote favors the assumption of any debt, the police jury/parish governing authority must assume the debt by resolution. The resolution must set forth the amount, rate of interest, maturity, numbers, denominations and places of payment.

Upon adoption of the resolution, the parish succeeds to and becomes charged with all the liabilities and duties of the district with respect to the assumption of the debt, and it succeeds to and is vested with all the rights, revenues, resources, jurisdiction, authority and powers of said district, except school districts, with respect to the debt assumed, for the period of the debt assumption. The police jury/parish governing authority, in such cases, becomes the governing authority of the district and is authorized to appoint a five-member advisory or administrative board to assist it in administering district affairs. Any parish that assumes all of the debt of any drainage or levee district located wholly within its boundaries then becomes the governing authority of the district for the period of the debt assumption and must exercise all duties, rights, powers and jurisdiction granted by law to governing authorities of such districts. Any parish, at its option, may create an advisory or administrative board as outlined above, to assist it in levee or drainage affairs. Upon full payment of the debt, the parish ceases to be the governing authority of the district. This action does not operate to extinguish the corporate existence of a district. The districts must continue to exist as corporate entities until all debts and obligations have been paid.

A police jury/parish governing authority which assumes the debt of a district must impose and collect annually, in excess of all other taxes, a tax on all property subject to taxation by the parish, sufficient to pay the interest annually or semiannually, and the principal of the debt assumed falling due each year.

The police jury/parish governing authority may submit the question of assuming the debt of any such district at an election ordered for the purpose of incurring debt and issuing bonds. If more than one proposition is submitted at the same special election, each proposition must be submitted on the ballot



and stated in the notice of the election so as to enable the voter to vote separately for each proposition.  
LRS 39:661-670

#### **CREDIT ENHANCEMENT DEVICES**

The governing authority may enter into contracts with providers of credit enhancement devices respecting any securities issued and may pay the cost thereof from the proceeds of the sale of the securities or from other lawfully available funds. LRS 39:1429. Credit enhancement devices means municipal bond insurance, bank guarantees, surety bonds, letters of credit and other devices to enhance the credit quality of the securities. LRS 39:1421

## Chapter 7

### FUNCTIONS AND SERVICES

Generally speaking a police jury is limited by the exercise of powers specifically authorized by the Constitution or by laws. However, a parish has general power and authority, not otherwise denied by the Constitution or laws, if organized under its own home rule charter (see Home Rule Charters – Chapter 1) or after an election in which the voters approve the exercise of general powers. LA Const., Art. VI, Sec. 7

The primary provision setting forth the authority of a police jury is found at LRS 33:1236. The authority granted in this statute ranges from the authority to regulate its own operations to construction and maintenance of drainage ditches to regulate littering.

Numerous other statues also grant powers to parish governing authorities, particularly those pertaining to the creation of special districts to perform certain public functions.

#### **AGRICULTURAL ARENA AUTHORITY**

A police jury/parish governing authority, by resolution, may create an agricultural arena authority. An authority must be composed of neither less than five nor more than nine persons appointed by the police jury/parish governing authority for staggered five-year terms. Members may be paid a per diem for time spent on official business, with the amount set by the police jury/parish governing authority. LRS 33:4690.1, et seq

#### **AGRICULTURAL INDUSTRIAL BOARDS**

Whenever parish voters approve funds to construct and maintain industrial plants to process raw agricultural products, the police jury/parish governing authority shall create an agricultural industrial board. An agricultural industrial board may buy, sell or lease real property and may establish and maintain agricultural industrial plants. The board, however, cannot operate such plants. To provide funds, a police jury/parish governing authority, subject to voter approval, may issue bonds up to \$300,000 and levy an additional property tax of up to four mills. 1921 Const., Art. XIV, Sec. 33 continued as statute by LA Const. Art. 14 Sec. 16

#### **AGRICULTURE**

A police jury/parish governing authority may establish parish experimental farms and use parish prisoners in their operation. LRS 3:1141-1145

When petitioned by 20% of the registered voters in the parish, a police jury/parish governing authority, subject to voter approval, may levy up to a one-mill parish wide property tax for not more than ten years,

to purchase and improve grounds and provide awards for municipal, district and parish fairs. LRS 33:2701-2705

A police jury/parish governing authority may appropriate up to \$50,000 per year to support fairs, agricultural festivals or other organized agricultural activities. (LRS 33:3001)

A police jury/parish governing authority may provide financial and other support for programs of the Louisiana Cooperative Extension Service that benefit the jury. Money may be appropriated from the jury's general funds or, subject to voter approval, may be provided by an increase in the property tax for such specific purposes. LRS 3:301

A police jury/parish governing authority may appropriate money from the general alimony tax to purchase land for donation to the U.S. government for use as agricultural experiment and research stations. LRS 3:1021

A police jury/parish governing authority may enact ordinances necessary for the protection of the various livestock industries in the parish. LRS 3:2691

## **AIRPORTS**

A parish may separately or jointly, with other parishes, municipalities or counties in an adjacent state, acquire, establish, construct, maintain and own airports either within or outside the parish. Parish airports must be operated for public or governmental purposes. The police jury/parish governing authority may not sell or donate any property expropriated or acquired for an airport to any foreign power, any alien or any corporation controlled by any foreign power, alien or alien corporation. LRS 2:131-133 and 33:4621-4622

A police jury/parish governing authority may spend up to one-half mill of its general alimony tax for acquiring, improving or maintaining airports. LRS 2:261

### **Airport Authorities**

A police jury/parish governing authority, by resolution, may appoint a five-member airport authority and set the compensation of its commissioners. An airport authority may designate the office of aviation of the Department of Transportation and Development as its agent in all aspects of the funding, development and operation of any of its airports or air navigation facilities. LRS 2:601-612

### **Airport Districts**

A police jury/parish governing authority may create an airport district. Districts may comprise one or more parishes and counties in an adjacent state or parts thereof and may include incorporated areas when approved by the municipal governing authority. A one-parish district may be governed by the police jury/parish governing authority or a five-member or seven-member board of commissioners designated

by the jury. When the district is composed of two political subdivisions the board of commissioners is composed of five members. When the district is composed of three political subdivisions the board is composed of seven members. Each political subdivision appoints two members to such boards, and one member is selected by the appointed members. When the district is composed of two or more political subdivisions of this and an adjoining state the board of commissioners is composed of one member from each political subdivision and one member selected by the appointed members. Louisiana members serve without compensation. [LRS 2:311-315](#) and [319-326](#)

### **Airport Industrial Parks**

Any airport district, commission or authority may acquire, except by expropriation, and/or improve land for industrial parks located within its limits. They also may acquire, construct or improve industrial plant buildings and may lease plant sites and buildings to any enterprise within their territory. Any lease of three years or longer must be approved by the State Board of Commerce and Industry. [LRS 2:331](#)

A parish, by public bid (with certain exceptions), may lease airport space for various purposes including industrial development. The length and renewal of such leases depend upon the nature or value of improvements made by the lessee. [LRS 2:135.1](#)

### **AMBULANCE SERVICE**

A police jury/parish governing authority may operate an ambulance service or contract for the operation by others and may regulate and subsidize such services or operate the service in cooperation with other agencies or municipalities. Certain parishes are excluded while other parishes are granted additional authority. [LRS 33:1236](#)

A police jury/parish governing authority may create one or more ambulance service districts within the boundaries of the parish. Should the governing authority fail or refuse to do so it shall upon presentation of a petition signed by not less than 25% of the registered voters of said parish be required to call an election to determine if an ambulance district should be created. If a majority of the vote cast is in favor of such a district, the governing authority shall create the district. [LRS 33:9053](#) Any such district shall be governed by a board of 7 commissioners appointed by the parish governing authority. [LRS 33:9055\(A\)](#). The corporate status of the district and authority of the board are as set forth in [LRS 33:9056 \(A\) and \(B\)](#). The provisions of [LRS 33:9053](#) through [LRS 33:9060](#) do not apply to parishes authorized to create districts by [LRS 33:1246](#) through [LRS 33:1261.7](#) or to districts created by a parish prior to the effective date of Act 369 of 1975.

A police jury / parish governing authority also has the authority to regulate private ambulance service within its boundaries. The police jury / parish governing authority may protect the public health, safety, and welfare by licensing, controlling, and regulating by ordinance or resolution privately operated ambulance services, the furnishing of emergency medical services, and any and all aspects attendant to ambulance operations within the jurisdiction and is empowered to regulate the following:

- 1) Entry into the business of providing ambulance service, including emergency medical services, within the jurisdiction of that municipality or local governing authority.
- 2) Rates charged for the provision of ambulance services, in accordance with federal law relative to medical reimbursement, including emergency medical services.
- 3) Establishment of safety and insurance requirements.
- 4) Any other requirement adopted to ensure safe, reliable, and responsive ambulance service, even if such requirement is anticompetitive in effect.
- 5) Limited or exclusive access by such ambulance service for the provision of emergency medical services to the 911 or other emergency communications dispatch parish.
- 6) The establishment of safety and insurance requirements even if such requirements reduce the number of such private ambulance services that otherwise would operate within the jurisdiction. (LRS 33:4791.1)

#### **PARISH BOUNDARY CHANGES**

The Legislature, by law, may establish and organize new parishes, dissolve and merge parishes and change parish boundaries, subject to approval to two thirds of the voters in each affected parish. LA Const., Art. VI, Sec. 1)

A police jury/parish governing authority can initiate consideration of a parish boundary change by ordinance. If the proposed change is concurred in by the governing authority of the other affected parish, an election must be called. Two thirds of the voters in each parish must approve the change. LRS 33:141-146

Whenever a police jury/parish governing authority wishes to determine and fix the boundary line of any adjoining parish, it must follow the procedure in LRS 50:221-222.

#### **BRIDGES AND FERRIES**

A police jury/parish governing authority may establish ferries and toll bridges, fix rates and generally regulate the policing. LRS 33:1236.

## **BRIDGE AND FERRY AUTHORITIES**

One or more parishes may create a bridge and ferry authority as authorized in [LRS 48:1091-1106](#). Members must be paid a per diem for attendance at meetings or while on official business.

## **BRIDGES, CAUSEWAYS AND TUNNELS**

A parish may construct, acquire, improve, operate and maintain tunnels, causeways and bridges, including all necessary approaches and equipment, in, over, through or under the waterways of the state, Gulf of Mexico, or any lakes, canals, bayous, bays or inlets within the state or opening into the state. A parish may accept financial aid for the construction, maintenance or operation of such facilities. Under this authority, a parish may enter any land, water or premises to make surveys or other examinations. [LRS 48:831-835](#)

## **TOLL BRIDGES**

No parish can lease the franchise of using any parish-owned bridge over a navigable stream. This does not apply to bridges obtained under the Bridge Revenue Bond Law. Also, except as authorized in R.S. 48: Chapter 3, Part II, no parish can charge a toll for crossing a navigable stream. [LRS 48:921-922](#))

A parish may purchase any toll bridge or any franchise, servitude, permits or contracts for the construction of such a bridge. Under certain circumstances, acquisition can be by expropriation or condemnation. [LRS 48:854-855](#)

At or before the time the parish obtains a toll bridge, the police jury/parish governing authority must determine the cost of improvements to make the bridge safe. The police jury/parish governing authority must authorize these improvements before the sale of any bridge revenue bonds and must pay the cost of improvements from the bond proceeds. [LRS 48:858](#)

## **CEMETERIES**

Subject to voter approval, any parish or ward may levy up to a one-mill property tax for up to 10 years to maintain public cemeteries. [LRS 33:2740.1](#)

A police jury/parish governing authority must construct and maintain the roads and provide proper drainage in all publicly owned cemeteries. [LRS 8:111](#)

A police jury/parish governing authority may expropriate any abandoned private cemetery and operate it as a public cemetery. [LRS 8:112](#).

## **COLISEUM AUTHORITY**

By resolution, a police jury/parish governing authority may create a coliseum authority composed of neither less than five nor more than nine persons appointed by the police jury/parish governing authority for five-year staggered terms. Members may be paid a per diem set by the police jury/parish governing authority for time spent on official business. The authority may establish its own rules and may hire a manager and other employees and fix their salaries, subject to police jury/parish governing authority approval. All costs of an authority must be borne by the entire parish. All special or general taxes levied to support an authority must be borne proportionally by all parish property including incorporated areas. Authority money from coliseum rentals, concessions and any other source other than donations must be given to the police jury/parish governing authority. The police jury/parish governing authority must be provided with a complete financial statement from the authority at the end of each fiscal year. At the close of each third fiscal year, 50% of any surplus accrued by the authority must be given to the police jury/parish governing authority to finance an arena operation, maintenance and capital improvements fund. LRS 33:4681, et seq

## **COMMUNITY ACTION AGENCIES**

The police jury/parish governing authority, by resolution or ordinance, must designate annually as the community action agency a public agency or private nonprofit corporation. The police jury/parish governing authority must conduct a public hearing, after proper notice, to evaluate possible agency designees according to specific criteria. The community action agency must administer its programs through a governing board of from 15 to 31 members. The community actions agency or private nonprofit organization must select one third of the board members who must be elected public officials currently holding office in the area served by the agency. However, if the police jury/parish governing authority is the designated community action agency, the community action agency governing board is purely an advisory body. LRS 23:61 et seq

## **CULTURAL PRODUCT DISTRICT**

A cultural product district is a district designated by a local governing authority in accordance with law for the purpose of revitalizing a community by creating a hub of cultural activity, including affordable artist housing and work space. The Department of Culture, Recreation and Tourism shall develop standard criteria for cultural product districts. Such criteria shall include that the district shall be geographically contiguous and distinguished by cultural resources that play a vital role in the life and cultural development of a community. The district shall focus on a cultural compound, a major art institution, art and entertainment businesses, an area with arts and cultural activities or cultural or artisan production and be engaged in the promotion, preservation, and educational aspects of the arts and culture of the locale, and contribute to the public through interpretive and educational uses.

The sales and use taxes imposed by the state of Louisiana or any of its political subdivisions shall not apply to the sale of original, one-of-a-kind works of art from an established location within the boundaries of a cultural product district. [LRS 47:305.57](#).

## **DEVELOPMENT BOARDS**

A police jury/parish governing authority may appoint a parish development board consisting of not less than 5 nor more than 13 members. In addition, the mayors of incorporated municipalities in the parish, the president of the parish school board and the chairman of the police jury/parish governing authority finance committee, or the equivalent police jury/parish governing authority position, must be ex officio members of the board. The board must prepare a written plan and report with recommendations for the development of parish resources and facilities. A police jury/parish governing authority may fund the operation of a parish development board. No parish can maintain both a planning commission and a development board at the same time. [LRS. 33:121-130](#)

## **DRAINAGE**

A police jury/parish governing authority may construct and maintain drainage, drainage ditches and drainage canals and may open ancient water drains in any place divided into house lots and dig one or more common drainage ditches. [LRS 33:1236](#)

A police jury/parish governing authority may drain public roads by cutting ditches and canals through private property. [LRS 48:483](#)

A parish must drain all public roads that are parallel or contiguous to a public levee. A police jury/parish governing authority in a parish subject to tidal overflow may provide by ordinance for the construction, erection and maintenance of back and side levees. However, the ordinance must be approved in a special election by a majority of voters within the projected levee who vote on the proposition. A parish subject to overflow may have temporary levees made. [LRS 38:142-144](#)

## **Drainage Districts**

A parish may create drainage districts comprising all or part of the parish to drain and reclaim undrained or partially drained marsh, swamp and overflowed lands that must be leveed and pumped. The governing authorities of two or more parishes also may create drainage districts composed of contiguous lands situated in more than one parish. A drainage district is governed by a five-member board of commissioners appointed by the police jury/parish governing authority. [LRS 38:1602-1617](#)

Two or more drainage districts may be consolidated. [LRS 38:1660](#)

When the boundaries of a drainage district are within two or more parishes, the governing authorities of the parishes concerned may, by ordinance, divide the drainage districts into separate districts in each parish. [LRS 38:1679](#)



The police jury/parish governing authority must reorganize or consolidate drainage districts if requested to do so by a petition signed by a majority of the acreage owners of the lands in each district. LRS 38:1665

The police jury/parish governing authority may create a drainage district that comprises undrained or partially drained lands within an existing district. LRS 38:1701-1707

A police jury/parish governing authority may include municipalities within a drainage or subdrainage district. LRS 38:1794

### **Gravity Districts**

A police jury/parish governing authority may create gravity drainage and gravity subdrainage districts from lands that drain by gravity. A gravity drainage district must contain at least five landowners but may not comprise an entire parish; it is governed by a five-member board of commissioners appointed by the police jury/parish governing authority. The police juries of two or more parishes may create a multi-parish gravity drainage district. A gravity drainage or subdrainage district has all the powers of a corporation. LRS 38:1751-1766

A police jury/parish governing authority must enlarge any gravity drainage or subdrainage district to include adjacent land that is within the drainage basin upon petition of a majority of the landowners who are registered voters of the area to be added. LRS 38:1799.

Any gravity drainage or subdrainage district may reorganize under provisions of R.S. 38:1800-1802.

Gravity drainage districts existing as of July 21, 1977 have the power, subject to voter approval, to incur debt and issue general obligation bonds for constructing gravity and/or forced drainage facilities; to acquire land, equipment and machinery therefore; and to levy special taxes for construction and maintenance purposes. These powers may be exercised outside the district's boundaries when directly benefiting the district. LRS 38:1804

A parish by resolution may create consolidated gravity drainage districts. Such a district must be governed by a five-member board of commissioners appointed by the police jury/parish governing authority. R.S. 38:1841-1843

### **ECONOMIC DEVELOPMENT CORPORATIONS**

A nonprofit economic development corporation may be created in any parish where the police jury/parish governing authority, with the approval of its president, votes a declaration of need. A corporation must prepare an economic development plan for a specified jurisdiction, subject to annual review and approval by the police jury/parish governing authority, and may issue tax-exempt revenue bonds and use other revenues for economic development projects. Procedures to create and operate an economic development corporation are provided in R.S. 33:9020-9031.

## **ENTERPRISE ZONES**

The legislature of Louisiana hereby finds and declares that the health, safety, and welfare of the people of this state are dependent upon the continued encouragement, development, growth, and expansion of the private sector within the state. The legislature further finds and declares that there are certain depressed areas in the state that need the particular attention of government to help attract private sector investment into these areas, as well as many local economic efforts which could benefit from the assistance and input of state government. The effective administration of both the enterprise zone program and the economic development zone program is the sole responsibility of the Department of Economic Development which, by state law, is charged with coordinating those plans and programs aimed at developing optimum conditions for new and expanding industrial and commercial enterprises in this state with units of local government. For criteria and requirements see R.S. 51:1781 et seq. *The Louisiana Enterprise Zone Act.*

## **FIRE PROTECTION**

A state-mandated civil service system is applicable to all parishes and fire protection districts operating a regularly paid fire department. LA Const., Art. X, Sec. 16-20

Certain full-time employees of parish or district fire departments are eligible for state supplemental pay. LRS 40:1666.1-1666.8

### **Fire Protection Districts**

Parish governing authorities may create or enlarge fire protection districts consisting of all or portions of one parish or, with concurrence of the governing authorities of the affected parishes, two or more parishes. Incorporated areas may be included but only in their entirety and only when approved by the municipal governing authorities. Designated public notice and public hearing requirements must be met prior to creating, enlarging or redistricting a district. The territory comprising a fire protection district need not be contiguous.

Fire protection districts are authorized to levy, subject to voter approval, parcel fees within their boundaries.

The police jury/parish governing authority may serve as the governing authority of a single-parish district that does not include incorporated areas or it may appoint a board of commissioners. If the district includes a municipality or parts of all of two or more parishes, the governing authority must consist of a board of commissioners, which must include five board members. The law provides different methods of appointing commissioners depending upon the number of parishes and municipalities affected.

Board members, including police jurors serving ex officio, may be paid a per diem of \$30, not to exceed two meetings in any calendar month, plus expenses while performing official duties. Fire Districts in

certain parishes and parishes with population within certain designated population ranges may be paid a higher level of per diem.

Fire protection districts have all powers of public corporations and may acquire, maintain and operate buildings, machinery, equipment, water tanks, water lines and other such things as might be necessary for effective fire prevention and control. However, districts may not own and operate systems of waterworks.

The governing authority of a fire protection district may submit to the electors of the district a proposition to levy ad valorem taxes for specific reasons as described in the statute.

When a fire protection district is enlarged, no previously levied tax can apply in the new area until approved by the voters residing in the added territory, unless enlargement was pursuant to a petition signed by a majority of the registered voters in the area added.

The statutes provide for the creation and operation of a number of particular fire districts. LRS 40:1491, et seq

## **FISH AND GAME**

A police jury/parish governing authority by resolution may establish, maintain and operate game and fish preserves in the parish. The police jury/parish governing authority may appoint a commission composed of citizens and taxpayers of the parish.

The police jury/parish governing authority may build dikes or dams, dig canals or excavate lake or stream beds necessary to create game and fish preserves. A police jury/parish governing authority also may expropriate property necessary to establish the preserve as well as fishing and hunting camps.

A police jury/parish governing authority may appropriate general fund money to benefit the preserve and may vote special taxes for the operation and equipment of the preserve. The police jury/parish governing authority also may employ a deputy sheriff to aid the commission in the enforcement of rules and regulations. LRS 56:721-728

A police jury/parish governing authority may petition the director of the state Wildlife and Fisheries Commission to stock the waters of any stream, bayou, lake or river of the parish with fish. LRS 56:21

## **GARBAGE AND TRASH**

The police jury/parish governing authority has the following powers concerning the collection and disposal of garbage and trash:

- 1) To collect and dispose of garbage and trash in its jurisdiction in cooperation with, or excluding, other collectors.

- 2) To grant permits, licenses, exclusive or non-exclusive franchises, or any combination thereof to collectors and disposers. Exclusive franchises must be granted in compliance with public bid law.
- 3) To enter time contracts for collection and transportation for up to 10 years and for disposal for up to 25 years.
- 4) To assess user charges for services provided under items one and two above, in certain parishes' voter approval is required.
- 5) To otherwise regulate the collection and disposal of garbage and trash.

The police jury/parish governing authority may contract with private water companies or water districts to have them collect charges for garbage and trash service. The contract may contain a procedure allowing the termination of water service, with proper notification, to premises delinquent in paying charges for water or garbage and trash services. For its protection, the water company or district may require the police jury/parish governing authority to supply indemnity bond or liability insurance. The police jury/parish governing authority, by ordinance, may provide for filing a lien against property owners for nonpayment of garbage and trash service charges. The police jury/parish governing authority may use its authority under this law to provide a monopoly public service. The police jury/parish governing authority cannot require the incineration of recyclable materials. The police jury/parish governing authority may transfer its authority under this law to special garbage districts. LRS 33:4169.1

### **Garbage Districts**

A police jury/parish governing authority may create garbage districts within the parish (excluding municipalities) to construct and maintain garbage collection and disposal systems. Police jury/parish governing authority officers must serve as the district's officers without additional compensation. The police jury/parish governing authority may and, at the request of at least 50% of the district's registered voters, must appoint a three-member board of supervisors. Members serve four-year concurrent terms and must be property taxpaying residents of the district. A garbage district has all powers of a public corporation and, subject to voter approval, may incur debt and issue bonds to acquire, install or construct and equip garbage collection and disposal works. The debt cannot exceed 10% of the assessed value of taxable property in the district. A district, subject to voter approval, also may levy up to a ten mill property tax of limited duration to provide and maintain collection and disposal services. LRS 33:8001 et seq

## HEALTH

Each parish must provide a parish health unit and the police jury/parish governing authority must provide “ample means” for its operation. A health unit acts under the advice and supervision of the state’s health officer and Office of Health Services and Environmental Quality.

A police jury/parish governing authority may contract or agree with the state Department of Health and Hospitals on an annual basis for the establishment and/or partial maintenance of the parish health unit and a full-time health officer. The police jury/parish governing authority must provide facilities for housing the unit and may appropriate funds for support under terms of a state budget approved by the parish and state for a fiscal year. Under this type of agreement and at the option of the parish, local health unit employees may be considered parish employees, in which case all salaries and benefits must be paid in full by the parish.

Two or more parishes, with the approval of the state health officer and the parish governing bodies, may organize a health district and provide for only one local health officer within the district.

A parish health unit, through the police jury/parish governing authority, may control and administer all matters of local sanitation. They may pass local health and sanitary ordinances and define and abate dangerous nuisances. They may regulate drainage and ventilation related to human habitation and places of business and public resort; provide for the disposition of fecal matter, garbage and waste; regulate the construction of buildings, with due regard to the filling and grading of lots, and the arrangement of buildings; provide for vacating and demolishing buildings to protect public health; and enforce all health and sanitary ordinances. Local rules, regulations and ordinances cannot conflict with the state sanitary code or be less restrictive, but may regulate matters not covered.

A parish health officer is appointed by the state health officer in consultation with the police jury/parish governing authority and the approval of the secretary of DHH. The parish health officer, if possible, must be a full-time licensed physician. If a physician is not available, the local health officer must be a full-time employee with administrative experience in public health programs. An unclassified parish health officer or one under contract may be removed by the state health officer with police jury/parish governing authority approval. He may also be removed by either the state health officer or the police jury/parish governing authority with the approval of the secretary of the Department of Health and Hospitals. A classified parish health officer must be a member of the state civil service system and can be appointed or removed by the state health officer only in accordance with state civil service regulations.

A police jury/parish governing authority must establish and pay the salary and expenses of an unclassified or contractual parish health officer. Where one or more parishes appoint a full-time health officer, the state may pay up to 20% of the salary. LRS 40:12, et seq

## **Milk Standards**

A parish may set standards above those established by the state concerning all milk and milk products sold within the parish outside incorporated areas. [LRS 40:925](#)

## **Removal of the Interred**

A police jury/parish governing authority, by ordinance, may order the removal of the remains of any dead interred in a residential subdivision outside an incorporated area that is not a regularly dedicated cemetery. If, after designated notice, the remains are not removed, the police jury/parish governing authority may do so. [LRS 33:4811-4813](#)

## **Commitment Costs**

A parish, under designated circumstances, may be responsible for the payment of certain costs involving the commitment of indigent patients to mental institutions. [LRS 28:141-146](#)

For related provisions, see [Coroner](#).

## **HISTORIC PRESERVATION DISTRICTS**

A police jury/parish governing authority, by ordinance, may create an historic preservation district. Members serve without compensation.

Before creating a district, the police jury/parish governing authority president, with approval of a majority of jury members, may appoint a three to seven-member study committee to make recommendations on the historic significance of structures, sites, monuments or other landmarks to be included in the district. The police jury/parish governing authority, by ordinance, may adopt such recommendations. [LRS 25:731, et seq](#)

## **HOMELAND SECURITY AND EMERGENCY PREPAREDNESS**

[LRS 29:727](#), Every parish must establish a parish homeland security and emergency preparedness agency responsible for emergency or disaster mitigation, preparedness, response, and recovery. The parish president (or president of the police jury) must appoint a director appointed, who shall serve at the pleasure of the parish president. The director of the parish office of homeland security and emergency preparedness shall have direct responsibility for the organization, administration, and operation of such local organization for homeland security and emergency preparedness subject to the direction and control of the parish president under the general direction and control of the governor and the Governor's Office of Homeland Security and Emergency Preparedness. Regional organizations involving two or more parishes also are authorized. The parish office of homeland security and emergency preparedness shall take an integral part in the development and revision of local and interjurisdictional homeland security and emergency plans, including the state homeland security and emergency plan.

A local disaster or emergency may be declared , generally, only by the parish president, but there must be recognition of a state of emergency declared by the governor. During the emergency the parish shall have expanded authority of property and persons and exemption from certain regulatory and procedural rules, regulations and statutes. The police jury/parish governing authority may appropriate funds to pay the expenses of the local organization.

In the event of an emergency or a disaster and upon the request of a parish president, a parish governing authority, or a parish homeland security and emergency preparedness agency, a parish president, a parish governing authority, or a parish homeland security and emergency preparedness agency may enter the jurisdiction of the requesting parish in order to furnish manpower, materials, equipment, or services. LRS 29:727, et seq

### **HORSE RACING**

A police jury/parish governing authority, upon receipt of an application to conduct a horse racing meet filed under provisions of the state’s racing laws, must call a referendum election to allow the voters to decide the question. Public notice requirements and the ballot form are specified by law. LRS 4:181

### **HOSPITAL DISTRICTS**

A police jury/parish governing authority may create one or more hospital service districts within the parish or, under agreement with other parish governing authorities, may create multi-parish districts. A police jury/parish governing authority must create a district when petitioned to do so by at least 25 property owners in the proposed district. Districts may have overlapping boundaries.

A district must be governed by a five-member board of commissioners appointed by the police jury/parish governing authority for six-year staggered terms. Certain police juries are authorized or required to appoint more than five commissioners for specified districts.

The board of commissioners must hold at least three regular meetings a year and all meetings must be held where the district is domiciled.

A district may own and operate hospitals and administer related health services. Also, a district may expropriate or otherwise acquire land and, subject to voter approval, may incur debt, issue bonds and levy up to a five-mill property tax of limited duration to construct, maintain and operate facilities.

Subject to approval of the police jury/parish governing authority and the State Bond Commission and after providing specified public notice and holding a public hearing, a district may issue revenue bonds backed by revenues from the lease of hospital facilities.

A hospital service district commission, after giving proper notice, may enter into a special services agreement with a person, a hospital management firm, or hospital to manage, operate, and administer all or a portion of the hospital or hospitals under the commission’s control. LRS 46:1051, et seq

A hospital service district may employ or retain its own attorney and fix and pay the attorney's compensation. In such case, the district attorney is relieved of responsibility for representing the district. LRS 42:261 (I)

### **MEDICAL SCHOLARSHIPS**

A hospital board of commissioners may grant scholarships after establishing a policy setting forth the maximum number and amount to medical students residing in the parish or district. Students must attend an accredited medical school in the United States and agree to contract with the board to practice family medicine for three years in an area designated by it. Scholarships must be awarded without discrimination based on race, creed, sex or age and funded by money generated by district facilities. LRS 46:1101-1112

### **HOUSING**

LRS 40:381, et seq. Louisiana Housing Authorities Law, provides for the continuation of any housing authority created and operating prior to August 15, 1997 and, in each parish and municipality and parish in which did not already have a housing authority, the law creates a housing authority. An authority, however, cannot transact business until the police jury/parish governing authority, by resolution, declares a need. Such a resolution must be adopted if the jury finds that there is a need because there exists a shortage of decent, safe, and sanitary housing in the municipality or parish or that such housing is not affordable to all residents thereof, regardless of income.

Under certain conditions, two or more parishes may create a regional or consolidated housing authority. Any existing authority in the same area may elect to cease to exist.

Procedures also are established for expanding or reducing the territory covered by an authority and for including incorporated areas.

The Housing Authorities Law works in concert with the Housing Cooperation Law LRS 40:570, et seq. A parish may spend public money and give aid to housing authorities to clear and remedy slum conditions. Also, a parish may aid and cooperate in the planning, construction or operation of housing or redevelopment projects. Any sale, lease or other agreement provided for under this law may be made by the police jury/parish governing authority without appraisal, public notice, advertising or public bidding. Exercise of powers granted the police jury/parish governing authority by this law must be authorized by resolution. The resolution may be adopted by a majority of police jurors present at the meeting and may be adopted at the meeting at which it is introduced. Such a resolution takes effect immediately and does not have to be published or posted.

Any person who restores, renovates, or rehabilitates an existing structure or builds or causes the building of a new house and associated improvements in an approved housing development area in certain circumstances shall be entitled to a refund of the amount of local sales tax paid and collected, if any, as a consequence of the purchase of materials used in the construction. LRS 47:1515.1



## **INDUSTRIAL AREAS**

The Constitution permits parishes, if authorized by the Legislature, to define industrial areas. An industrial area cannot cross parish boundaries and cannot be considered a political subdivision. Designated access by public road to all industrial areas is mandated. Any police protection provided by a plant in an industrial area must be confined to the plant. LA Const., Art. VI, Sec. 18

A police jury/parish governing authority, subject to approval of 51% in interest of the landowners, may create industrial areas. An area can be created only after its feasibility has been determined by a land use study. The area may not include municipalities. Only industrial facilities can be located in an industrial area. Public notice and at least one public hearing are required.

Industries in industrial areas must provide their own street construction and cleaning, sewers and sewerage works, water service, fire protection, and garbage and refuse collection and disposal. An area providing all these services cannot be annexed or incorporated into a newly created municipality.)

No portion of an industrial area can be included within any newly created special service district providing any of the services discussed above. The LA Supreme Court has determined that industrial property in an industrial district may be included in and subject to taxation by a special service district that provides services other than those listed. (*International Paper vs. Recreation District No. 5*)

## **INDUSTRIAL DEVELOPMENT BOARDS**

A police jury/parish governing authority, by resolution, may authorize the forming of public nonprofit corporations to acquire, own, lease, rent, finance, sell or dispose of properties for purposes of: (1) promoting industry and developing trade; (2) abating, eliminating, controlling and preventing air, water, noise or other pollution; and (3) controlling, eliminating or disposing of liquid and solid wastes. The jury, however, must be requested to pass such a resolution by written petition of at least three registered voters of the parish.

Property owned by a corporation is exempt from taxation; however, a lessee may be required to make certain payments in lieu of property taxes. LRS 51:1151, et seq

## **INDUSTRIAL DISTRICTS**

A police jury/parish governing authority may create industrial districts to acquire industrial plant sites and other property necessary to acquire or construct industrial plant buildings and to sell, lease or otherwise dispose of such property. A district may consist of parts of one or more parishes. Incorporated areas may be included with their consent. A district must be governed by the police jury/parish governing authority and the parish treasurer must serve as the district's treasurer. LRS 39:551.2

## **INDUSTRIAL INDUCEMENT**

A police jury/parish governing authority, with assistance from the sheriff, may make industrial and personnel surveys within the parish to determine qualifications and availability of persons to meet industrial demands. Information may be required to be given under oath. A police jury/parish governing authority does not have authority to include any bona fide labor organization or its members in the survey and it may not interfere in any way with labor organizations or their members when conducting legitimate union business. A police jury/parish governing authority may not serve as a labor consultant, labor advisor or as an agency to refer or recommend persons for employment. LRS 33:1245

A parish may join with one or more parishes, municipalities or port authorities to promote industry in their area. A parish may advertise in the news media, establish or become members of councils chartered by the state as nonprofit corporations solely for the purpose of industrial development and spend public money to promote industry. LRS 51:1201

A police jury/parish governing authority may spend parish revenues to advertise or distribute information as part of a parish industrial inducement effort. LRS 33:1236 (40)

## **BONDS**

To encourage the location and expansion of industrial enterprises, state law may authorize police juries to issue bonds, subject to approval by the State Bond Commission, to acquire and improve industrial plant sites, buildings, equipment, machinery and furnishings. Such authority must include the right to expropriation but no property so acquired can ever be sold to or controlled by any foreign power or alien. LA Const., Art. VI, Sec. 21

A parish or ward, subject to voter approval, may incur debt and issue bonds to acquire industrial plant sites and other property necessary to acquire or construct industrial plant buildings and to sell, lease or otherwise dispose of such property. Bonds of up to 25 years' duration can be issued, not to exceed 20% of the assessed value of taxable (including homestead exempt) property in the parish or ward. Prior to any bond election, any similar and directly competing industry in the district must file its written consent with the police jury/parish governing authority. Proposals also must be approved by the State Bond Commission and the State Board of Commerce and Industry. In addition to the above purposes, parishes may issue bonds to acquire, except by expropriation, or improve land for industrial parks within the district. LRS 39:551.1, et seq

## **INDUSTRIAL PARK DEVELOPMENT**

A parish, industrial district or other local governmental subdivision may assist or develop and finance industrial park projects. This authority and the procedures provided in LRS 33:130.51-130.57.

The police jury/parish governing authority may enter into financing agreements with private developers who agree to develop industrial parks and provide water, sewer, drainage, street, transportation, communication and other incidental facilities. In return, the police jury/parish governing authority may agree to issue revenue bonds to reimburse the developers for the project costs.

By resolution, and subject to approval by the State Bond Commission, the police jury/parish governing authority may issue revenue bonds, notes or other debt secured solely by payments from developers under financial agreements. The maturity, interest and other terms of those bonds are as provided in the resolution.

### **IRRIGATION DISTRICTS**

A police jury/parish governing authority must form an irrigation district by ordinance when petitioned to do so by property owners owning a majority of the acreage of land within the proposed district, excluding municipalities. Only land benefiting from a district's operation can be included. Procedures for creating and governing irrigation districts or multi-parish districts, together with their functions and tax and bond authority, are found in [LRS 38:2101-2123](#).

### **JAILS AND PRISONERS**

The police jury of each parish shall provide a good and sufficient court-house, with rooms for jurors, and a good and sufficient jail, at such place as they may deem most convenient for the parish at large, provided that when the seat of justice is established by law, they shall not have power to remove it. [LRS 33:4715](#)

A police jury/parish governing authority is responsible for the physical maintenance of all parish jails and prisons. The police jury/parish governing authority must pass the necessary regulations for policing and governing jails and prisons operated by it. [LRS 15:702](#)

A police jury/parish governing authority must appoint annually a physician to attend sick prisoners and must set the physician's salary. But it shall be the Sheriff's responsibility, as keeper of the jail, to provide such services to the inmates. A police jury/parish governing authority may obtain reimbursement from an inmate for certain of the costs of his care and medical and dental treatment. Inmates can be required to pay a portion, or co-pay, for medical and dental treatment. The inmate's draw account may be frozen and withdrawals prohibit, with some exceptions, until the inmate makes the reimbursement or payment. In order to collect such reimbursement or payments, the police jury/parish governing authority must adopt rules governing the process of reimbursement. The Sheriff, as jailer, may also obtain reimbursement of the cost of room and board from an inmate, if approved by order of the court that sentenced the inmate. [LRS 15:703-705](#)

For additional responsibilities of parish governing authorities relating to jails and prisons Chapter 5 "[Sheriffs](#)"

## **Work of Prisoners**

Whenever any prisoner sentenced to the parish prison for other than hard labor is willing to perform manual labor on any of the public roads, levees, streets, buildings, works or other improvements inside or outside the prison or on any cemetery or graveyard, the sheriff must put the prisoner to work on labor determined by the police jury/parish governing authority and municipal authorities of towns and cities. The sheriff shall establish regulations for the discipline, working and employment of the prisoners.

A prisoner participating in any of the inmate labor programs authorized by this Section shall have no cause of action for damages against the sheriff or any parish or municipal authority conducting the program or supervising his participation therein, nor against any deputy, employee, or agent of such sheriff or parish or municipal authority, for any injury or loss suffered by him during or arising out of his participation in the program, unless the injury or loss was caused by the intentional or grossly negligent act or omission of the sheriff or the parish or municipal authority or the deputy, employee, or agent of the sheriff or parish or municipal authority. Nor shall liability be imposed on the sheriff or the parish or municipal authority or the deputies, employees, or agents of the sheriff or the parish or municipal authority for any injury caused by a prisoner participating in any of the inmate labor programs authorized by this Section unless the gross negligence or intentional act of the sheriff or any parish or municipal authority or the deputy, employee, or agent of the sheriff or the parish or municipal authority was a substantial factor in causing the injury. LRS 15:708

## **Multi-parish Prisons**

One or more police juries, by joint resolution, may create a multi-parish prison. Such a prison is governed by a board of governors composed of each sheriff and one member from each of the police juries in the prison's area. The sheriff serves as president of the board and is designated the administrator. Board members, other than sheriffs, must be paid the same amount for mileage and per diem for attending regular or special meetings (up to a maximum of 12 meetings a year) as is paid police jurors.

The police juries comprising the multi-parish prison must appropriate, in proportion to the assessed value of the property of the parishes, an amount annually which, when added to revenues of the prison, will be sufficient to properly conduct the prison and provide necessary equipment. All revenues from prison operations must be applied to operating expenses. Any surplus prison revenues may be paid into the general funds of the respective police juries. LRS 15:801-807

## **YOUTH INDUSTRIAL SCHOOLS**

A police jury/parish governing authority may establish an industrial school for male youths 18 years old and younger who have been convicted of an offense in the parish's juvenile court. Such a school is governed by a three-member board of commissioners appointed by majority vote of the police jury/parish governing authority for four-year concurrent terms. Members serve without compensation. The board may purchase or otherwise obtain real and personal property for the use and benefit of the school, or for any use that may be helpful to accomplish the school's purpose. [LRS 15:1031-1034](#)

## **JUVENILE DETENTION HOME DISTRICTS**

A police jury/parish governing authority by resolution may create a juvenile detention home district. Multi-parish districts also are authorized. A district is governed by a board of governors composed of: one citizen from each participating parish appointed by the respective governing authorities for three-year staggered terms; one juvenile probation officer from the district appointed by the secretary of the Department of Health and Human Resources; and the district judges of the respective parishes who serve as ex officio, nonvoting members. Members must be paid the same amounts for mileage and per diem as are police jurors.

A police jury/parish governing authority may dedicate up to one-half mill of its general alimony tax for up to 10 years to build district facilities. With voter approval a police jury/parish governing authority also may levy a limited duration property tax of up to one-half mill to construct, maintain and operate a detention home.

A police jury/parish governing authority must make yearly appropriations that, together with district revenues, are "sufficient" to properly equip and maintain the detention home. [LRS 46:1931-1938](#)

## **LAW ENFORCEMENT**

### **Special Deputies**

When the sheriff notifies the police jury/parish governing authority in writing that there is an emergency requiring the aid of special officers, the police jury/parish governing authority may declare the emergency and the sheriff then may commission such persons to assist during the emergency. The police jury/parish governing authority may fix and pay the compensation of the special deputies or pay their expenses. [LRS 13:5537](#)

### **Animal Control Officers**

The police jury/parish governing authority in any parish having a corporation for the prevention of cruelty to animals must appoint and commission the designated agents of the corporation as special police officers. The parish, however, is not liable for any compensation to such persons. [LRS 3:2391](#)

## LIBRARIES

A police jury/parish governing authority by ordinance may establish, equip, maintain and operate a public library in the parish. Two or more parishes or a parish and a municipality also may establish a library. In addition, a parish or municipality may contract with another parish or municipality to furnish library service. A police jury/parish governing authority must establish a library when petitioned to do so by at least 25% of the property taxpayers residing in the parish.

In the ordinance creating a public library, the police jury/parish governing authority must appoint not less than five or more than seven parish citizens as a board of control. Members serve five-year staggered terms. The police jury/parish governing authority president or his designee is an ex officio board member.

The board of control may establish rules and regulations for the library, employ a librarian and, with the approval of the librarian, employ assistants and other employees and set their compensation. The head librarian may be secretary of the board.

The police jury/parish governing authority may require both annual and quarterly reports from the board of its president.

The police jury/parish governing authority must approve the acceptance by a board of control of conditional gifts and donations.

Library operating costs must be paid monthly by the police jury/parish governing authority from general funds budgeted for library purposes and, in default thereof, from special taxes voted, levied and collected by the police jury/parish governing authority for the library's support. Before payment, expenses must be approved by the board of control.

The police jury/parish governing authority, with voter approval, may levy a special property tax of limited amount and duration to support the library. Such a tax election must be called by the police jury/parish governing authority when it is petitioned to do so by at least 25% of the resident property taxpayers.

Library costs must be borne by the entire parish and any general or special tax levy must be borne proportionally by all parish property. A municipality may be excluded because of its exemption from parish taxation or because it provides its own library service. To acquire sites, erect buildings or obtain furniture, fixtures and equipment for public libraries, the police jury/parish governing authority may: (1) issue bonds or certificates based on anticipated revenues; (2) issue general obligation bonds when approved by the voters; or (3) levy a special tax. LRS 25:211, et seq

## **MENTALLY HANDICAPPED**

A police jury/parish governing authority may use parish funds to aid the needy through programs for the mentally retarded or mentally handicapped and make grants to private or public nonprofit organizations for this purpose. [LRS 33:1236 \(42\)](#)

## **MOSQUITO ABATEMENT DISTRICTS**

A police jury/parish governing authority, by ordinance, may create mosquito abatement districts within the parish for the control, eradication and study of mosquitoes and other arthropods of public health importance.

A commission may manage the district, adopt reasonable ordinances and establish, within limitations, penalties for violations including fines or imprisonment. The methods of control and any related ordinances require prior approval by the state health officer. A commission may have an adequate administrative staff and may purchase, maintain and operate equipment. Two or more districts may combine their operations to affect economies of scale. A district may levy and collect special taxes, including uniform monthly service charges to customers of waterworks districts within the control district. [LRS 33:7721, et seq](#)

## **NAVIGABLE WATERWAYS**

A police jury/parish governing authority may construct, improve and maintain navigation canals and channels as well as streams, lakes and other water courses for navigation purposes. Property may be acquired for these purposes. Also, property within one-half mile of the center of the water courses may be acquired for industrial development. Once acquired, the police jury/parish governing authority can lease any portion of the property for industrial development. A police jury/parish governing authority may appoint three responsible citizen taxpayers as a board of advisors to assist in letting contracts and in supervising work for the above purposes. Members serve without compensation. [LRS 34:361, et seq](#)

## **PLANNING COMMISSIONS**

A police jury/parish governing authority, by ordinance, may create a parish planning commission with powers designated by state law. The planning commission must have not less than five, nor more than nine members, all appointed by the police jury/parish governing authority. The police jury/parish governing authority, after a public hearing, may remove any commission member for inefficiency, neglect of duty or malfeasance in office.

A parish planning commission must make and adopt a master plan for the physical development of the parish's incorporated area. The master plan shall provide a general description or depiction of existing roads, streets, highways, and publicly controlled corridors, along with a general description or depiction of other public property within the jurisdiction that is subject to the authority of the commission. Specified

public notice must be given and a public hearing conducted prior to adoption or amendment of the master plan. LRS 33:101, et seq

In parishes having separate parish and municipal planning commissions, a municipal commission must cooperate with the parish commission for the coordinated development of the parish, of zoning districts and of public improvements, utilities and subdivisions not totally within any single municipality. LRS 33:119

After a parish has established a comprehensive plan, it may then adopt zoning and land use regulation to implement that plan. For additional information, see "Zoning" in Chapter 8.

### **REGIONAL PLANNING COMMISSION**

Municipalities and parishes, in certain combinations, may form regional planning commissions. Counties in an adjoining state may also be included. There are various mechanisms for membership on a regional planning commission.

Under certain circumstances, an economic development district may be designated as the regional planning commission.

The powers and duties of a regional commission are established by state law and generally involve the preparations and revision of a regional development plan covering specified subject areas.

Any two or more regional planning commissions are authorized to form an association for the purpose of coordinating comprehensive planning and development programs.

The police jury/parish governing authority and all parish planning agencies must file with the appropriate regional commission all parish plans, zoning ordinances, official maps, building codes and subdivision regulations as well as copies of regular or special reports dealing with planning matters. LRS 33:138

The respective governing bodies must provide the funds, equipment and accommodations necessary for the commission's work. Commission expenditures, excluding funds from gifts and grants, cannot exceed amounts appropriated by the respective members.

A police jury/parish governing authority may designate a regional planning commission as the parish planning commission. LRS 33:131 et seq

### **POOR AND NEEDY**

The general state constitutional prohibition against the loan, pledge, or donation of public funds does not prevent the use of public funds for programs of social welfare for the aid and support of the needy. LA Const. Art. VII, Sec. 14(B).



The Supreme Court has interpreted Art. VII, Sec. 14 to be violated whenever the state or a political subdivision seeks to give up something of value when it is under no legal obligation to do so. *City of Port Allen v. Louisiana Municipal Risk Agency*, 439 So.2d 399 (La. 1983). An exception to this legal obligation requirement is with regard to programs of social welfare and the needy.

It should be noted that the Constitutional prohibition is not lifted merely because the recipients of the public assets or funds are needy. The assistance must be part of an established program of social welfare for the aid and support of the needy.

## **PUBLIC BUILDINGS**

No person can be denied access because of race, color or creed to any public meeting in any public building or facility used or owned by a police jury/parish governing authority. All public and governmental facilities must also conform to the Americans with Disabilities Act (ADA) Accessibility Guidelines as adopted by the U. S. Department of Justice. The ADA was adopted as Public Law 336, and the Accessibility Guidelines were adopted and made part of Louisiana law and may be found in LRS 40:1731 et seq.

## **PUBLIC UTILITIES**

A police jury/parish governing authority may construct, acquire, extend or improve any revenue-producing public utility and property and may operate and maintain it in the public interest. Revenue-producing public utility means a business or organization which regularly supplies the public with a product or service, including electricity, gas, water, ice, ferries, warehouses, docks, wharves, terminals, airports, transportation, telephone, telegraph, radio, television, drainage, sewerage, garbage disposal and other like services; or any project or undertaking, including public lands and improvements owned and operated by the police jury/parish governing authority. A utility does not have to be located within the parish. A police jury/parish governing authority also may lease gas plants, gas distributing systems, gas wells, gas lands and holdings. The police jury/parish governing authority may sell and distribute the product or service both within and outside the parish and may establish rates, rules and regulations for doing so. LRS 33:4161, et seq

## **TELECOMMUNICATIONS**

This authority is limited by the Local Government Fair Competition Act, LRS 45:844.41, et seq. This provision greatly regulates a parish or other local government which opts to enter into the business of providing various telecommunication services, including high-speed internet and cable television. It places barriers to entry into such industries and prohibits the parish or other local government from cross-subsidizing these services with other revenue sources. The most significant barrier to entry is the requirement of a referendum election on the issue which can be held only after an extensive feasibility study has been completed. The Act also waives the anti-trust immunity that a parish or other local government would generally enjoy.

## **RECREATION**

A police jury/parish governing authority may dedicate land and buildings for recreation purposes and may acquire or lease such facilities within and outside the parish. The jury also may appropriate funds to equip and maintain recreation facilities. The police jury/parish governing authority may establish its own system of supervised recreation and it may, by resolution or ordinance, conduct such activities through the school board, park board or other existing body, or through a playground and recreation board.

A police jury/parish governing authority, subject to voter approval, may issue bonds to acquire land, buildings and equipment for recreation purposes. Subject to voter approval, a police jury/parish governing authority also may levy up to a two-mill property tax to maintain and operate recreation activities. Two or more parishes may jointly establish, maintain and operate a recreation system. LRS 33:4552, et seq

A police jury/parish governing authority may revoke the dedication of all parks or other public areas abandoned or no longer needed for public purposes. LRS 33:4718

LRS 9:2795 provides for the limitation of liability for activities occurring in parks owned, leased, or managed by public entities.

## **RECREATION DISTRICTS**

A police jury/parish governing authority may create one or more recreation districts to own and operate recreation facilities and to promote and encourage recreation activities. With approval of the municipal governing authority, an incorporated area may be included within a district. Parts of two or more parishes may be combined into a single district.

Except in specified parishes, a district is governed by a five-member board of commissioners appointed by the police juries comprising the district. A district, subject to voter approval, may issue bonds to acquire land, buildings and equipment. Subject also to voter approval, a district may levy a limited duration property tax of up to fifteen mills for a period not to exceed ten years for operating and maintenance purposes. LRS 33:4562, et seq

## **REDEVELOPMENT AGENCIES**

Any parish may formulate a workable program for using private and public resources to redevelop slum or blighted areas. A program cannot be effective until approved by the voters in an election called by the police jury/parish governing authority.

Redevelopment plans for an area cannot be implemented until the police jury/parish governing authority has determined that the area is a slum or is blighted and a public hearing has been held on the plan.

A parish or its redevelopment agency may issue bonds to finance a redevelopment project, payable solely from project revenues or by federal loans or grants. A parish, subject to legal limitations, also may issue general obligation bonds and spend its own revenues to fund a redevelopment project. LRS 33:4625

## **RELOCATION ASSISTANCE**

Relocation assistance payments and replacement housing are authorized for persons whose property is displaced by public construction projects. A police jury/parish governing authority may make relocation payments as part of the cost of construction of a project. Compliance with certain conditions and limitations is required. A police jury/parish governing authority also may provide a relocation advisory assistance program. LRS 38:3101-3109

## **ROADS**

### **General Provisions**

A police jury/parish governing authority may pass ordinances relative to roads, bridges and ditches and impose penalties for violations. General police jury/parish governing authority jurisdiction over roads, streets and alleys does not extend to any part of the state highway system. A police jury/parish governing authority may let contracts for opening and repairing roads and for making and repairing bridges. Contract terms must be in the public interest and the costs of contracted work cannot exceed funds in the parish treasury or the amount of taxes levied for that purpose. LRS 48:481, et seq

Public roads and streets are those that exist by action of the Legislature or the police jury/parish governing authority. Those private roads that have been maintained for three years under authority of the police jury/parish governing authority shall be public roads or streets if there is actual or constructive knowledge of such work by adjoining landowners. This is known as tacit dedication. The law provides, further, that such knowledge is presumed under certain circumstances as set for therein. Certain other roads fronting on rivers and bayous also are defined as public. R.S. 48:491

A police jury/parish governing authority may revoke the dedication of roads, streets and alleyways when abandoned or no longer needed for public purposes. The primary limitation on the authority to revoke a dedication of a public road is that the decision may not be arbitrary. LRS 48:701 et seq

A police jury/parish governing authority may gravel school bus turnarounds at its own expense if requested by school boards. School boards may also provide gravel or contribute funds to the parish government for the gravelling of bus turnarounds. LRS 33:1236 (2)

## **PARISH TRANSPORTATION FUND**

LRS 48:751, et seq provides for the Parish Transportation Fund. The statues establish the composition of the fund, the formula for distribution and the use of the money. A formula is also provided for allocating monies to specific urban parishes for transit purposes. LA Const. Art VII, Sec. 27 provides, in pertinent

part, that no less than the avails of 1 cent of the state tax on gasoline and special fuels SHALL BE APPROPRIATED into the Parish Transportation Fund each year. Generally, the Legislature has appropriated more than this minimum amount.

The distribution formula for the monies to be distributed to the parishes is as set forth in LRS 48:756. The distribution is primarily made on a scaled per capita formula, with smaller parishes receiving \$13.32 per capita; the larger ones \$4.65 per capita. Supplemental funds are distributed on a mileage basis.

In general, transportation fund money can be used for road construction and repair, including bridges, dams and levees, and to purchase roadwork equipment. A police jury/parish governing authority is granted specific authority to spend transportation fund money for the repair and maintenance of municipal roads, streets, alleys, bridges, culverts and other drainage facilities, when requested by the municipal governing authority. LRS 48:753

A parish must adopt a system of road administration that requires police jury/parish governing authority approval for any expenditure from this fund. A police jury/parish governing authority member is prohibited from spending any money in his ward or district without approval of the police jury/parish governing authority. The system of administration also must include the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting and selective maintenance and construction based on engineering plans and specifications. The selective maintenance program must provide a weekly schedule of work to be performed. The program is to be prepared and administered by the parish road manager. The Road Manager may also authorize additional maintenance work not on the weekly schedule if in his opinion work is necessary to correct a hazard to public safety but must maintain records of all such work performed and report the total expenditures on a monthly basis to the police jury/parish governing authority. LRS 48:755

Money distributed to a police jury/parish governing authority from the parish transportation fund must be audited at least biennially.

Certain audit standards are specified. A police jury/parish governing authority must certify yearly to the legislative auditor that it has spent transportation fund money in accordance with law and has complied with all requirements of the law, including the prescribed system of road administration. Misuse or noncompliance can result in future funds being withheld. Additionally, both civil and criminal penalties are established.

When any public road, highway, bridge, or street, or any portion thereof, is maintained, repaired, constructed, or reconstructed in accordance with the standards, regulations, or guidelines in effect on the date of approval by the chief engineer, or equivalent official in the case of a parish, of the original or amended design for the construction or major reconstruction, whichever is later, of such public road, highway, bridge, or street, or any portion thereof, there shall be a presumption that any such public road, highway, bridge, or street, or any portion thereof, is maintained, repaired, constructed, or reconstructed in a reasonably safe condition. If the public road, highway, bridge, or street, or any portion thereof does

not conform to some standard, regulation, or guideline subsequently adopted such nonconformity shall not render any such public road, highway, bridge, or street, or any portion thereof, unreasonably dangerous or defective. LRS 48:35

## **ROAD DISTRICTS**

A police jury/parish governing authority, by resolution, may create road districts and sub-road districts. Public notice and hearing requirements are specified. Similarly, a police jury/parish governing authority also may abolish a district or change its boundaries. No district can comprise an entire parish; however, portions of more than one parish may be included. A district may construct, maintain and improve public roads and bridges within its jurisdiction, including the ditching and drainage thereof. It may acquire machinery and equipment and may expropriate property to obtain rights of way. The police jury/parish governing authority, when requested by at least 50% of the property taxpayers residing in the district, must appoint a three-member district supervisory board. The police jury/parish governing authority has overall supervisory authority in all matters pertaining to road construction, location and maintenance.

A district, with voter approval, may incur debt and issue bonds for acquiring, building, improving or maintaining public roads. Also, with voter approval, a district may levy up to a five-mill property tax of limited duration for road maintenance purposes

A police jury/parish governing authority may consolidate one or more road districts or sub-road districts and at the same time include new areas. Procedures for doing so are specified. A consolidated district cannot comprise an entire parish. Any parish, subject to voter approval, may assume all the debt of the road districts within the parish. LRS 48:571, et seq

## **ROAD LIGHTING DISTRICTS**

A police jury/parish governing authority may create road lighting districts within the parish. The police jury/parish governing authority is the district's governing authority. A district may contract with any electric public utility to provide and maintain electric lights on the district's roads, alleys and public places.

A district, subject to voter approval, may levy up to a five-mill property tax of limited duration (excluding railroad rights of way and tracks) for road lighting purposes.

A police jury/parish governing authority may create within the parish one or more consolidated road lighting districts. Public notice and hearing requirements are specified. The police jury/parish governing authority is the governing authority of a consolidated district. LRS 48:1301, et seq

## **ROAD AND STREET IMPROVEMENTS**

### **PETITION OF LANDOWNERS**

A police jury/parish governing authority must pave or otherwise improve streets and alleys (or portions thereof at least one block in length) and sidewalks, and may construct curbing in unincorporated areas. The police jury/parish governing authority may levy and collect special taxes or local assessments in accordance with law on all abutting real estate to defray all or part of the costs when petitioned by the owners of at least 50% of the front footage of land abutting a road.. The parish may levy and collect special taxes or assessments in on the abutting property to defray the entire cost of the improvements.

The total costs of improving sidewalks and curbing, including corners, as herein provided, shall be paid for by the owners of the real estate abutting upon the sidewalks or curbing on the basis of the respective frontage of the property on the sidewalk or curbing to be paved or improved, by ascertaining the entire expense of the improvement and charging it upon each lot or parcel of real estate in the proportion that its frontage or abutment bears to that of all the abutting lots or parcels of real estate to be improved. In the event a property owner fails to pay within 30 days, the parish may proceed by suit against the assessed properties and owners thereof to enforce collection together with twenty percent of the amount of judgment recovered as attorney's fees; and all delinquent assessments shall bear interest. LRS 33:3681-3689

### **PARISH INITIATIVE**

A police jury/parish governing authority may, on its own initiative, construct, pave or otherwise improve (including curbs, gutters and drains) streets, roads, sidewalks and alleys outside incorporated areas and may levy and collect special assessments in accordance with law on the abutting real property to defray the total cost of the work, unless there is written objection is filed at the hearing by persons owning more than 50% of the total front feet of property abutting the proposed improvement. LRS 33:3689.1 et seq. The total costs of the improvement or construction shall be borne by each abutting property owner in his proportion to the total frontage. There shall be mailed to each property owner to be assessed a notice advising each property owner of his proposed assessment and the manner and time for payment thereof. Said notice shall set forth a general description of the proposed improvements, such description of the property to be assessed and the location thereof as the police jury may deem necessary, and shall notify the property owner to advise the police jury in writing within fifteen days from the date of said notice if inaccuracies exist in the proposed assessment. The aforesaid notice shall be given by depositing said written notice in the United States mail, postage paid, and addressed to the property owner at his address as it appeared on the last parish assessment roll on which the property was assessed for parish taxes. The certificate of the Secretary of the police jury levying any such assessments that the aforesaid notice has been given in writing to all property owners to be assessed shall establish a conclusive legal presumption that all requirements of notice as set forth hereinabove have been legally satisfied.

After thirty days has elapsed from the date of the mailing of said notice of the proposed assessments, the police jury shall adopt an ordinance levying a local or special assessment.

A certified copy of the ordinance levying the local or special assessments on the real estate shall be filed with the clerk of court in the parish, who shall forthwith record the same in the mortgage records of the parish, and when so filed and recorded, shall operate as a lien and privilege against all real estate therein assessed, and which aforesaid lien and privilege shall prime all other claims except taxes. LRS 33:3689.1-3689.7

### **PAVING CERTIFICATES**

Any parish upon complying with the provisions of LRS 33:3689.1-33:3689.17, shall have and is hereby authorized through its police jury as the governing authority thereof to issue, execute, negotiate, sell and deliver negotiable interest bearing coupon paving certificates of the parish in an amount not exceeding the total amount of the unpaid installments or deferred payments as provided for in the preceding Section, said paving certificates to bear interest at a rate of interest not exceeding six (6%) per centum per annum, payable annually, and to mature serially over a period not exceeding twenty years, but in no event shall said certificates extend over a longer period of time than that provided for by the ordinance levying the local or special assessments which may be paid in annual installments. LRS 33:3689.8

### **Municipal Streets**

Pursuant to LRS 33:3317 wherever streets and roads within a municipality are constructed and maintained by the parish and not the municipality, the police jury/parish governing authority is granted the same authority as municipalities regarding street improvements and special assessments to pay for them.

### **Municipal Annexation**

Whenever a municipality annexes territory it shall also annex and maintain any parish road that falls within the area to be annexed. Where the road is adjacent to but not within the area to be annexed, the municipality and the parish share equally in the maintenance of the road. LRS 33:224

### **SENIOR CITIZENS**

A parish or ward, with voter approval, may levy up to a three-mill property tax of limited duration to construct, equip and maintain a home for Louisiana residents over the age of 60 who have been parish residents for two years preceding eligibility for admission. LRS 33: 2740.2

Parish funding for the local Council on Aging and Meals on Wheels program is permissible as a “program of social welfare and aid and support of the needy”.

## **SEWERAGE**

### **Sewerage Districts**

A police jury/parish governing authority, by ordinance or resolution, may create sewerage districts outside incorporated areas. The police jury/parish governing authority must consider creating a district when petitioned to do so by 25% of the property taxpayers residing in the proposed area.

A district is governed by a board of supervisors. Appointees must be property taxpaying residents of the district. District residents can petition the police jury/parish governing authority for the appointment of particular persons to the board. Supervisors must meet weekly during construction of facilities and monthly thereafter. The police jury/parish governing authority may pay, from the district's funds, a per diem of up to \$60 to board members for attending meetings, up to a maximum of 24 regular and 12 emergency meetings each year. In general, a district may do all things necessary to construct and maintain sewers and sewerage disposal facilities, including expropriating property to obtain rights of way. A district, by ordinance or resolution, may fix and collect charges for services rendered. Rates must be sufficient to properly operate and maintain the system and establish a sinking fund for the repayment of any public utility revenue bonds that might be issued.

When any sewers or sewerage disposal facilities have been constructed or installed in a district, the board must provide an annual budget of the amount required for maintenance and repair. LRS 33:3981, et seq

### **CONSOLIDATED SEWER DISTRICTS**

A police jury/parish governing authority may create one or more consolidated sewerage districts. A district not governed by the police jury/parish governing authority, including those in incorporated areas, may be encompassed in a consolidated district, if approved by the appropriate governing body. Public notice and hearing requirements are specified. LRS 33:4051, et seq

### **Outside of Sewerage Districts**

A police jury/parish governing authority, with approval of the state Office of Health and Environmental Quality, may control and supervise any sewerage treatment plant located outside a sewerage district and in an unincorporated area. Excluded from this authority are industrial plants and municipally owned systems. LRS 33:3881.1

### **Collection of Charges**

A police jury/parish governing authority or sewerage district may contract with a private water company to collect sewerage charges or may make an agreement to shut off water supply for delinquent payment. The parish or sewerage district may provide liability insurance to protect the water company. The police



jury/parish governing authority or sewerage district may assess a connection fee or charge to connect premises to the system. [LRS 33:4169 \(A\)](#)

### **Municipal Annexation**

Should a municipality annex an area included in a sewerage district, either body may be given exclusive right by contract to provide service in the annexed area. Procedures are established for handling any debt of the district. [LRS 33:221-223](#)

### **SPECIAL DISTRICTS-IN GENERAL**

The Legislature by general, local or special law may create or authorize the creation of special districts, boards, agencies, commissions and authorities of every type, define their powers, and grant them the rights, powers and authorities it deems proper. This includes, but is not limited to, the power to tax, incur debt and issue bonds. [LA Const., Art. VI, Sec. 19](#)

A police jury/parish governing authority may consolidate and merge with itself any special district or public agency situated entirely within its boundaries, except a school district, if approved by the voters' parish wide and by the voters in the affected special district. Upon consolidation and merger, the police jury/parish governing authority succeeds to all rights, revenues, jurisdiction, authority and powers of the special district or local agency. However, if the special district or agency has outstanding debt, this authority cannot be exercised unless provision is made for the police jury/parish governing authority to assume the debt. [LA Const., Art. VI, Sec. 16](#)

A police jury/parish governing authority has general power over any agency created by it, including, without limitation, the power to abolish the agency and require prior approval of any charge or tax levied or bond issued by the agency. [LA Const., Art. VI, Sec. 15](#). Governing authorities may also exercise appropriate budgetary and fiscal controls over all of its boards, commissions and agencies and may remove and replace board members and commissions that they have the power to appoint. [LRS 33:1415](#) (see [Removal of Appointed Board Members](#))

### **Consolidated Special Service Districts**

Police juries may create by ordinance one or more consolidated special service districts comprising existing districts of the same type. However, no consolidated garbage district can include any municipality. Such districts can issue bonds and levy taxes and, in the case of consolidated sewerage districts, also levy special assessments. The police jury/parish governing authority which creates a consolidated district is its governing authority and may appoint an advisory board of up to five members to assist in its administration.

Notice of creation of a consolidated special service district, stating its boundaries, must be published once in the official journal. Thirty days after publication, creation of the district becomes incontestable, and no

court can question the right of the police jury/parish governing authority to call a bond or tax election in the district. After the 30-day period, governing authorities of such consolidated districts assume the rights and responsibilities of the districts that were consolidated, including the continuation of tax levies, service charges or assessments imposed in districts prior to consolidation.

Creation of a consolidated special service district does not affect any outstanding bonds or obligations of the underlying districts; these must continue to be honored. Consolidated districts also may issue refunding bonds not exceeding in principal the amount of bonds or obligations to be refunded LRS 33:7701- 7708.

### **Removal of Appointed Board Members**

The authority of the police jury / parish governing authority to remove appointed members of boards or commissions created by it is dependent on the nature of the statutory authorization for the police jury / parish governing authority to create the board or commission. If the legislative authorization merely provides for appointing authority, then the police jury / parish governing authority may remove board or commission members at its will. However, if the statutory authorization provides that the appointees shall serve for a term, then the police jury / parish governing authority is generally barred from removing appointees, without sufficient cause.

### **STUDENT AID**

State law creates in each parish a school loan fund to provide postsecondary education loans. The law sets forth the police jury/parish governing authority's role in the administration and financing of the fund. The police jury / parish governing authority may appropriate out of its current revenues each calendar year, as a donation to the parish school loan fund of its parish, a sum or sums which in the aggregate will not exceed twenty-five hundred dollars for each member of the House of Representatives representing that parish in the legislature of Louisiana. The police jury / parish governing authority grant scholastic expenses or scholarships not to exceed in the aggregate total \$4000.00 each year to assist worthy high school graduates to attend any state-endowed university or other college or institution of learning in this state, or any business school or college which meets with the approval of the Parish School Loan Fund Committee LRS 17:1751-1761.

### **SURVEYS**

A police jury/parish governing authority may employ surveyors to establish township lines, range lines, section lines and half-mile stations where these have not been surveyed or where the original markers have been lost. A police jury/parish governing authority must have a township surveyed and a map made when petitioned to do so by more than 50% of the landowners in a township which has never been wholly surveyed or where the lines have been destroyed. The petitioning landowners must bear the cost. Where a parish boundary line is involved, the survey must be approved by all affected parishes. LRS 50:151, et seq

A police jury/parish governing authority may contract for an aerial survey and mosaic map of the parish. Cost is apportioned among all tax recipient bodies in the parish. Upon completion of the survey and map, the assessor must compare the assessment roll with the map and make necessary changes in the rolls. [LRS 50:225-228](#)

### **TOURIST COMMISSION**

A police jury/parish governing authority may create a tourist commission to promote tourism. Multi-parish commissions also are authorized. A commission is governed by a seven-member board of directors appointed by the police jury/parish governing authority from lists of nominees submitted by private, nonprofit groups interested in the tourist industry. Directors serve three-year concurrent terms. A commission cannot exercise any function that results in competition with local retail businesses.

In order to provide funds for the operation of the commission, the governing authority or authorities of the parish or parishes creating the commission are authorized and empowered to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Said tax shall not exceed two percent of the rent or fee charged for such occupancy.

A commission must submit its proposed yearly operating budget to the police jury/parish governing authority for approval. A commission must be audited yearly by an independent certified public accountant and a written copy of the audit report must be submitted to the police jury/parish governing authority at least 30 days prior to the submission of the operating budget.

The statutes specifically create, without further action by the parishes, 44 tourist commissions. [LRS 33:4574, et seq](#)

### **VETERANS AID**

A police jury/parish governing authority may appropriate funds to provide or assist in providing for the maintenance and operation of service offices established by the state Veterans' Affairs Commission. [LRS 29:260](#)

A police jury/parish governing authority must provide office space for such offices and the cost cannot be considered as a contribution to the operation of the service office. [LRS 29:262](#)

### **WAR MEMORIAL CIVIC CENTER**

A police jury/parish governing authority may create, equip, maintain, operate and support a war memorial civic center within the parish. Site selection must be by vote of a majority of the police jury/parish governing authority. The police jury/parish governing authority must establish by ordinance a five-member board of control to manage the memorial. Members must be parish citizens (or of the affected area if other than parish wide) and are appointed by the police jury/parish governing authority for five-year staggered terms. The police jury/parish governing authority president is an ex officio board member.

The board may establish regulations for the operation of the center, and may hire employees and fix their salaries. The board cannot contract for a longer period than one year.

The board may fix and collect charges or rent the center for public use. All money received by the board must be turned over to the police jury/parish governing authority and disbursed for the center's benefit.

With voter approval in the affected area, the police jury/parish governing authority may levy a special property tax for support of the center. Also, with voter approval, the police jury/parish governing authority may incur debt and issue bonds to acquire a site, erect buildings and equip a war memorial civic center. Costs for a parish center must be borne by the entire parish, including municipalities. Costs for any other center must be borne by the wards establishing it, including municipalities.

Expenses of any center must be paid monthly by the police jury/parish governing authority upon approval by the board of control. [LRS 33:4641, et seq](#)

### **WATERWORKS DISTRICTS**

A police jury/parish governing authority, by ordinance, may create one or more waterworks districts in the parish. A district must be formed when the jury is petitioned to do so by at least 25 district property owners. A district must be governed by a board of commissioners composed of five members appointed by the police jury/parish governing authority. If a district includes one or more municipalities, the board must consist of either eight or nine members, depending on the number of included municipalities, and special provisions apply to their appointment. Members must be district residents assessed with at least \$500 worth of real estate in the district. Under certain conditions, a corporation may be represented on a commission. See exceptions. Procedures permit citizens to petition for the appointment of specific persons. Initial members serve for staggered terms up to five years; thereafter, members serve at the pleasure of the appointing authority.

A police jury/parish governing authority or waterworks board, when petitioned by 60% of the resident property owners or when approved by the voters, may acquire, construct, improve, extend and maintain a waterworks system. Public notice and hearing requirements are specified. In general, a district may do everything necessary to operate a waterworks system including expropriating property. The board may fix rates for services rendered. Procedures for preparing specifications, advertising for bids and awarding contracts are specified as is the method for apportioning costs on a special assessment basis and determining the liability of abutting property owners. [LRS 33:3811, et seq](#)

Should a municipality annex an area included in a water district, either jurisdiction may be given exclusive right by contract to provide service in the annexed area. Procedures are established for handling any debt of the district. [LRS 33:221-223](#)

## **YOUTH SERVICES**

There shall be a Children and Youth Planning Board created and established in each judicial district by enactment of appropriate resolutions by the governing authority of each parish in that district. The statutes set forth the requirements for the membership of the board. The board shall provide for the preparation of a comprehensive plan for the development, implementation, and operation of services for children and youth. Nothing herein shall mandate a parish governing authority to fund the operational expenses of the board. The purpose of the children and youth planning boards is to assist in the assessment, alignment, coordination, prioritization, and measurement of all available services and programs that address the needs of children. The children and youth planning boards shall actively participate in the formulation of a comprehensive plan for the development, implementation, and operation of services for children and youth and make formal recommendations to the parish governing authority or joint parish governing authorities at least annually concerning the comprehensive plan and its implementation during the ensuing year. The police jury / parish governing authority is under no obligation to implement the recommendations of the board. LRS 46:1941.1 et seq

## Chapter 8

### REGULATORY POWERS

#### GENERAL ENFORCEMENT AUTHORITY

Generally speaking, a police jury can only exercise such powers and perform such functions as are specifically authorized by law. Such powers can be expanded however with the adoption of a home rule charter, or by a general public referendum. For an explanation see comments at the beginning of Chapter 7.

##### **Criminal Statutes**

Police juries may enforce ordinances which they are authorized to pass, by fine or imprisonment, or both. However, no fine can exceed \$500 and imprisonment cannot exceed 30 days except in Jefferson Parish where it can extend to six months in the parish jail. LRS 33:1242-1244

All violations which may be brought by any parish for the enforcement of any zoning restriction, building restriction or subdivision regulation must be brought within five years of the violation, except as otherwise provided in LRS 9:5625.

A police jury/parish governing authority cannot define and provide for the punishment of a felony nor can it, except as provided by law, enact an ordinance governing private or civil relationships. (Const., Art VI, Sec. 9 (A))

##### **AIR BOATS**

Police juries, by ordinance, may license and regulate air boats operating within parish boundaries and may set penalties for violations. LRS 33:1236 (39)

##### **ALCOHOLIC BEVERAGES**

###### **General Provisions**

A parish may regulate but not prohibit, except by referendum vote or municipal zoning laws, the business of wholesaling, retailing and dealing in alcoholic beverages. However, regulation must not exceed that necessary to protect the public health, morals, safety and peace. LRS 26:493, et seq (For more information of Permits and fees see Alcohol Permits and Fees).

## **WET/DRY ELECTION**

LRS 26:581, et seq provides for the holding of local option or “Wet/ Dry” elections. When petitioned by at least 25% of the registered voters in any ward, the police jury/parish governing authority must order a referendum election to determine whether or not the business of selling alcoholic beverages is to be conducted and licensed in the ward. However, no such election shall be held for the same subdivision more often than once in every two years. The statute provides detailed requirements for the form and substance of the petition, along with requirements for filing the petition. The statues also provide for the substance of the ballot questions to be posed to the voters. The election shall be conducted in accordance with the provisions of the LA Election Code.

If the majority of those voting support the prohibition of sale of alcohol as set forth on the ballot, the police jury / parish governing authority calling the election may provide for the prohibition by ordinance, and may provide penalties for the violation of the ordinances. Of note, the police jury / parish governing authority is not mandated to enact the prohibitory ordinance, even if that is the result of the election. The enactment of the ordinance is discretionary; however, the police Jury / parish governing authority may not enact such an ordinance unless the matter has passed the vote of the people. The penalties shall not, however, exceed a fine of one hundred dollars or imprisonment for not more than thirty days, or both.

### **Alcohol Business Location**

The police jury/parish governing authority may, by ordinance, limit the location of alcoholic beverage businesses within three hundred feet or less, as fixed by the ordinance, of a public playground or of a building used exclusively as a church or synagogue, public library, or school. LRS 26:281. Parishes may also limit the location of businesses that sell alcohol through the enactment of zoning.

### **Permits**

A parish may issue and require local permits for the sale of beverages of low alcoholic content similar to those issued by the state and may charge and collect fees for the permits. Application for a local permit must be submitted to local authorities. (R.S. 26:274, et seq)

The police jury/parish governing authority may withhold issuing alcoholic beverage permits and has the right to determine what persons are to be licensed. Within that period, the police jury/parish governing authority shall notify the commissioner in writing that it is withholding the permit and give the reason therefore. However, no permit shall be withheld, suspended or revoked, except for one of the stated causes set forth in LRS 26:86 et seq

The police jury/parish governing authority may adopt ordinances regulating or prohibiting the opening of certain businesses, including alcohol permittees and/or the sale of certain stock or articles of merchandise,

including alcohol, on Sunday, if approved by the voters. LRS 51:191. However, see Daiquiri Café Sherwood, Inc.v. Parish of East Baton Rouge, 818 So2d 1.

## **BOAT SPEED LIMITS**

A police jury/parish governing authority may establish and post speed limits on waterways in its jurisdiction, with certain exceptions, and set penalties for violation. Speed limits, if set, must be posted. Where there is a conflict, a municipal ordinance prevails. LRS 34:851.27 (B)

## **BUILDING REGULATIONS**

### **General Provisions**

LRS 33:1236 (36) provides that the police jury/parish governing authority in designated parishes may regulate building design and land use, create a building permit and appeal procedure, and adopt standard building codes by ordinance. (See also “Zoning,” this chapter.)

### **LA State Uniform Construction Code**

With the enactment of Act 12 of the 2005 Ex Sess., and subsequent amendments thereto, the Legislature created the LA State Uniform Construction Code LRS 40:1730.21. This is a construction code that shall be enforced in every parish and municipality and supersedes any local codes adopted previously. The Code generally follows the provisions of the codes promulgated by the International Code Council. The parish is required to provide a local code enforcement office

The police jury/parish governing authority may enact ordinances relating to the repair and condemnation of buildings, dwellings and other structures that have become derelict and present a danger to the health and welfare of parish residents, upon adequate notice to the owner. LRS 33:1236 (49)

### **Adjudication of Property**

The parish may establish a program for the adjudication for non-payment of taxes, abandoned or blighted property. LRS 33:4720.161 ( LOCAL GOVERNMENT REDEVELOPMENT) and LRS 47:2202 et seq

## **DOGS AND CATS**

A police jury/parish governing authority may regulate dogs running at large and maintain pounds for impounding dogs. (LRS. 3:2731)

If a police jury/parish governing authority levies a license fee for dogs and cats, it must issue metal license tags to owners. (LRS. 3:2772)



## **GAMBLING**

No law authorizing a new form of gaming, gambling, or wagering shall be effective nor shall such gaming be permitted unless a referendum election is held in the parish and is approved by a majority. (See general provisions of LRS 18:1300.21, outlines the forms of gaming activity and local option elections.

### **Charitable Gaming**

Police juries may license charitable raffles, bingo and keno when the entire net proceeds are devoted to education, charitable, patriotic, religious or public-spirited uses. Police juries must exercise control and supervision over all games held. LRS 4:701 et. seq. outlines fees, license requirements etc.

### **Riverboat Gaming**

Other than the levying of an admission fee, the amount of which is limited by statutes, no local government may license or regulate the operation of riverboats and the gaming operations conducted thereon. The Louisiana Supreme Court has held that provisions would not prohibit a local body from exercising its constitutionally delegated home rule powers to adopt and enforce lawful and nonarbitrary zoning ordinance to restrict riverboat gaming activities to reasonable designated zones and locations. (*St. Charles Gaming Co. v. The Riverboat Gaming Commission et al.* 648 So. 2d 1310, (1995). LRS 27:41 et seq.

### **Video Poker**

Parish governments are also authorized to enact zoning ordinances and building codes to regulate and restrict the placement or use of video draw poker devices, or the location, design and construction of buildings, structures and land licensed for video draw poker device operation at qualified truck stop facilities. Such ordinances shall not exempt owners or operators from state law restrictions.

No video poker license shall be issued to an applicant unless his application includes a certificate of compliance with applicable zoning ordinances and a statement of approval for the operation of video poker devices at a truck stop facility from the applicable local governing authority. This provision shall apply only when the local governing authority has adopted zoning ordinances relative to the location of truck stop facilities or gaming devices pursuant to law. LRS 27:452.

## **GARAGE/OIL BUSINESS**

Any person wanting to conduct a garage or oil business outside an incorporated area must petition the police jury/parish governing authority. The petition must state the owner and the location of the proposed business and include a written agreement of a majority of the owners of property within 300 feet. A permit may not be granted for such a business within 300 feet of a river bridge on a state highway if the police jury/parish governing authority deems it a danger to public safety. To be effective, parish must adopt this by ordinance. LRS 32:531-533

## **GRASS AND WEEDS**

Police juries, except in certain designated parishes, may, by ordinance, compel property owners to cut grass and weeds on their property. Should the property owner fail or refuse to comply with the duly provided request of the policy jury, the police jury may cut such grass and weed and seek reimbursement of such costs from the property owner. Should the property owner fail to make such reimbursement, after appropriate notice, the police jury may file a lien against said property in the mortgage records of the parish. The parish may also, by ordinance, declare that such unpaid sums be added to the ad valorem tax bill of the property and utilize the same methods for collection as are available for ad valorem taxes. LRS 33:1236 (21)

## **HAWKING/PEDDLING**

Police juries may pass ordinances regulating and defining hawking and peddling. LRS 33:4831

## **JUNK, MAJOR APPLIANCES AND ABANDONED AUTOMOBILES**

A police jury/parish governing authority may enact ordinances regulating or prohibiting the storing or abandoning of junk (including major appliances, wrecked or used motor vehicles and their parts) on any vacant lot, unused portion of any occupied lot, neutral ground, street or sidewalk within the parish. The ordinance must provide for the removal and disposition of the junk consistent with specified procedures. The cost to the parish for removing junk must constitute a special lien on the owner of the material and is collectible in the same manner as special assessments. The charge cannot exceed \$200. LRS 33:4876

Parishes may adopt local ordinances that define derelict or junk vehicles and establish procedures for towing and selling such vehicles. LRS 32:471 et seq

## **LIVESTOCK**

Police juries may pass ordinances regulating roving livestock. LRS 33:1236 (5)

## **LOUISIANA UNDERGROUND UTILITIES AND FACILITIES DAMAGE PREVENTION LAW**

To promote the protection of property, workmen and citizens in the immediate vicinity of an underground facility or utility from damage, death, or injury and to promote the health and well-being of the community by preventing the interruption of essential services, LRS 40:1749.11, et seq requires that operators of underground utilities participate in a regional notification system before excavating. The law allows utilities to operate their own program if they meet certain conditions. In Louisiana, this regional notification system is Louisiana One Call. # 811 or [www.laonecall.com](http://www.laonecall.com)

## **PARISH PROPERTY OUTSIDE PARISH**

The police jury/parish governing authority where property is located, may exercise police power and have jurisdiction over any real property owned by another parish or political subdivision but located wholly within said parish. LRS 33:4716, Bossier and Caddo Parishes excepted.

### **Parks, Public Square or Plots**

Police juries, by ordinance, may regulate, supervise and control tourist courts or tourist camps and provide penalties for violation. LRS 33:4781.

## **TRAFFIC REGULATIONS**

The police jury/parish governing authority may adopt ordinances regulating the traffic on all public roads outside of incorporated municipalities and within recognized subdivisions.

The police jury/parish governing authority may adopt ordinances regulating traffic on public roads in the parish, excluding state-maintained highways and roads within incorporated areas. LRS 32:42

In addition to all fines, fees, costs, and punishment authorized for violation of mobility-impaired parking regulations, any police jury/parish governing authority which institutes a formal handicapped parking enforcement program to assist the law enforcement agency in enforcing such regulations may, by ordinance, provide for and enforce an additional twenty-five dollar fine for each violation of such regulations. The proceeds of such additional fine shall be used by such police jury/parish governing authority exclusively to fund such program. LRS 40:1742.1

## **ZONING**

Subject to uniform statutory procedures, a police jury may adopt regulations for land use, zoning and historic preservation, create commissions and districts to implement those regulations, review decisions of such commissions, and adopt standards for the use, construction, demolition and modification of areas and structures. LA Const., Art. VI, Sec. 17

LRS 33:4780.40 - 4780.50, provides for uniform statutory procedures for the enacting of zoning ordinances by parish governments. See statutes for details.

Police juries may pass zoning ordinances, subdivision regulations, building codes, health regulations and other extensions of the normal police power to provide for the prudent use and occupancy of flood prone areas. These provisions apply only as needed to enable a parish to qualify for the National Flood Insurance Act of 1968, 42 USC 4001, as amended. LRS 33:1236 (38)

## Chapter 9

# INTERGOVERNMENTAL RELATIONS

## General Provisions

LRS 33:1324, Any parish, municipality or other political subdivision of the state, or any combination, may make agreements between or among themselves to engage jointly in the exercise of any power, the construction, acquisition or improvement of any public project, or the promotion and maintenance of any undertaking. However, at least one of the participants must be authorized under a general or special law to exercise the power or perform the activity to be jointly undertaken. Such arrangements may provide for the joint use of funds, facilities, personnel or property to accomplish the purpose of the agreement. Such agreements may include but are not limited to activities concerning:

- 1) police, fire and health protection;
- 2) public utilities services and public transportation;
- 3) sewers, drains and garbage and other refuse collection and disposal;
- 4) construction or acquisition and improvement, and operation and maintenance of public projects or improvements;
- 5) recreation and education facilities;
- 6) flood control, drainage and reclamation projects;
- 7) purchase of materials, supplies and equipment for use in maintaining governmental services; and
- 8) construction, operation and maintenance of canals, ship canals or ship channels.
- 9) The reassessment or reappraisal of property subject to ad valorem taxation in the parishes of East Baton Rouge, Jefferson, and Orleans, in which event each party to the agreement is hereby authorized to contribute any portion of its funds as are deemed necessary to accomplish such activity, notwithstanding any previous law or parts of law in conflict herewith.

The police jury/parish governing authority may contract with one or more political corporations or subdivisions to combine the use of administrative and operative personnel and equipment. All

cooperative arrangements made must be in writing and any agreement, ordinance or resolution must be published in the official journal of the parish.

A parish operating a gas, water, electric light or power system; sewerage plant or transportation system may extend such services to persons and business organizations located outside the boundaries of the parish or to another parish or municipality. However, no parish may extend services into another parish without its consent. All charges collected for such service extensions must be reasonable and nondiscriminatory.

A parish operating under LRS 33:1321-1332 may acquire by gift, grant, purchase or condemnation proceedings or otherwise any property necessary to effect the arrangements made.

The police power of the parish extends to any property acquired by it under these provisions.

Agreements made under LRS 33:1324-1325 must include a statement of the financial obligations of each party. To meet such obligations, a parish may appropriate funds, issue bonds or, with voter approval, levy special taxes as provided by law for any public project or improvement.

Parishes may create a joint commission to administer the terms of an agreement reached under these provisions. The members of the commission are appointed by the participating parishes or municipalities. LRS 33:1324, et seq

## **APPENDIX A**

### **DEVELOPMENT OF POLICE JURIES**

Louisiana is unique in the nation in that it has parishes that are governed in most cases by police juries. Parishes correspond to counties and police juries to county boards of commissioners or similar local governing bodies in other states.

Once Louisiana had counties. Shortly after the Louisiana territory was purchased by the United States, the newly created Legislative Council met in 1804 and divided the state into 12 counties. These were Orleans, German Coast, Acadia, La Fourche, Iberville, Pointe Coupee, Concordia, Atakapas, Opelousas, Rapides, Natchitoches and Ouachita.

These counties proved too large for satisfactory administration and in 1807, the state was divided into 19 parishes based, for the most part, on the boundaries of 21 ecclesiastical parishes established in 1762. Thus the parish became the local government district.

Government of the 19 parishes was at first along lines established for the counties wherein county judges served as the chief governing officers. In 1807, the Legislative Council and House of Representatives of the Territory of Orleans revised the parish form of government. A 12-member jury was created to serve with the parish judge and the justice of peace, both of the latter being appointive officials. This body was

charged with responsibility for “execution of whatever concerns the interior and local police and administration of the parish.”

Another step was taken in 1810 when legislation created the office of sheriff for each parish and provided that he was to be paid from the “police assembly of the parish.” An 1811 act made members of the police assembly elective and officially designated this body as a “police jury/parish governing authority.” Powers of the judges were reduced and justices of peace made ex officio members. (In 1824, justices of peace were dropped from the police jury/parish governing authority membership.) Two years later, in 1813, legislation provided for wards within parishes and for election of members from wards to serve on the police juries. Members were to serve without compensation and to be subject to a fine for non-attendance at meetings. Present law retains a penalty for non-attendance.

Parish judges continued to serve on police juries as ex officio presidents until 1830 when legislation excluded them from jury membership. Police juries were gradually given added powers over the next two decades and began to function much as they do today. The Louisiana Constitution of 1845 dropped all reference to counties.

### **1974 Constitutional Change**

Home Rule Authority was given to the parishes in the 1940’s. However, the 1974 Constitution broadened and expanded the authority and reversed the traditional concept of local government as a “creature of the state” possessing only delegated authority.

The Constitution provides two ways for a police jury/parish governing authority to secure home rule authority. The first method involves the creation of a parish charter commission and approval by the voters of a home rule charter. The second method permits parish voters to grant the police jury/parish governing authority specific authority to exercise a power or perform a certain function.

As of August 2012, 41 of the 64 parishes in the state are under the police jury/parish governing authority form of government and 23 are home rule charters.

## **APPENDIX B**

### **POLICE JURY ASSOCIATION OF LOUISIANA**

The Police Jury Association of Louisiana was created in 1924 to provide a vehicle through which parish officials could work together to improve parish government. The association membership includes all parishes and has an active and dynamic executive board of directors and a full-time professional staff. The staff is charged with the responsibility of keeping state and national public officials informed of the activities and needs of parish governments. Additionally, the staff gathers information that will benefit the membership and disseminates that information through periodic orientation and training seminars

and conferences which it conducts throughout the state. The association office publishes newsletters, technical pamphlets and books as well as a association magazine, *Louisiana Parish Government*.

Membership in the association is held by the state’s 64 parish governments. The parishes are represented by their parish presidents, police jurors, parish council members, commission members, parish attorneys and the secretaries, treasurers, clerks and parish engineers employed by the parochial governments in Louisiana.

Dues are remitted annually in January by the governing authority through the treasurer, who is billed by the association, based on the following table of assessments:

<b>ASSESSED VALUE</b>	<b>ANNUAL DUES</b>
\$ 0 to \$15 million	\$1,600
\$ 15 million to \$ 25 million	\$2,400
\$ 25 million to \$ 50 million	\$3,200
\$ 50 million to \$ 75 million	\$4,000
\$ 75 million to \$ 100 million	\$4,800
\$ 100 million to \$ 200 million	\$6,400
\$ 200 million to \$ 400 million	\$7,200
\$ 400 million to \$ 900 million	\$9,600
\$ 900 million and above	\$12,000

Other assessments can be levied if approved by a two-thirds vote of the delegates present at an annual convention.

All money of the association is managed under the supervision of the association’s treasurer, CPA and its’ executive director, with all disbursements requiring two signatures.

### **Governing Board**

The association is governed by an executive board composed of all principal officers, such as the president, first, second and third vice presidents, executive director and treasurer. In addition, one board member is elected from each of eight geographical regions into which the state is divided, and six more are elected at large at the annual convention. The president of the Parish Administrative Officials Organization (formerly the Secretary-Treasurers’ Association) and the president of the Parish Engineers/Supervisor’s

Organization are also members, as are all past presidents so long as they are members of their local governing authority.

The association conducts an annual convention at a time that can be worked out by the director and the executive board or by the action of the association at the annual convention. If difficulties or emergencies arise following the annual convention, the time and place of the next convention is set by the executive board.

Regular business sessions are held quarterly by the executive board and on the day the annual convention begins. The executive board can act for the association in all matters between annual conventions.

### **Legislative Action**

Usually the need for legislative changes is presented by formal resolution from a parish governing authority enlisting the aid of the association to bring about the change. All such resolutions must reach the office of the executive director at least 30 days prior to a convention for distribution to all parishes for advance study. Late resolutions will not be accepted unless a vote of the resolutions committee shows 2/3 majority approval to hear such resolution. Once a resolution is passed by a majority of the resolutions committee, it is then presented to the entire membership for a vote during the general business session. If approved by the membership, it becomes the duty of the executive director to promote the development with the sponsoring parish, region or executive board of suitable bills or other legislative instruments for introduction in the Legislature to accomplish the intent of the resolution. It also becomes the duty of each parish to lend its support at the local level.

Many ideas and legislative proposals originate in regional meetings, which are provided for in the Constitution and bylaws of the association. The elected president for a particular region may name the time and place for such meetings and may preside at them.

The association opposes legislation detrimental to parishes, while supporting measures that will benefit them. This idea is especially being fostered currently with respect to local revenues, since the state has taken over so many sources of taxes for government. A substantial degree of success was realized with the passage of the 1974 Constitution and the local government article contained therein. Compared to other states, Louisiana has one of the strongest local government articles of any state constitution and it provides a strong basic platform for the operation of our state's parishes and municipalities.

### **PJAL Website**

The Police Jury Association website, [www.lpgov.org](http://www.lpgov.org), provides information on news, upcoming events, and issues of interest to parish governments, as well as online event registration, sponsor listings, press release, and more.

*GUY CORMIER, Executive Director  
Police Jury Association of Louisiana, Inc.*