

# LOUISIANA

## PARISH GOVERNMENT OVERVIEW

### Parishes

64

### Government Form

Traditional<sup>1</sup>

### Governing Body Size

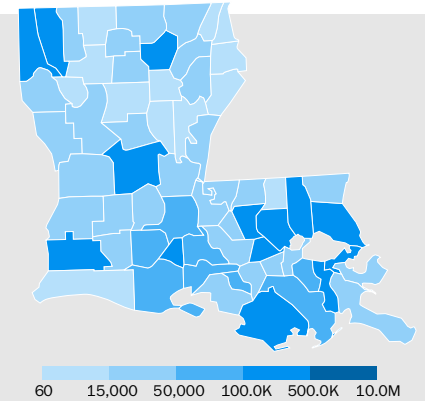
5-15

### Population (2020)

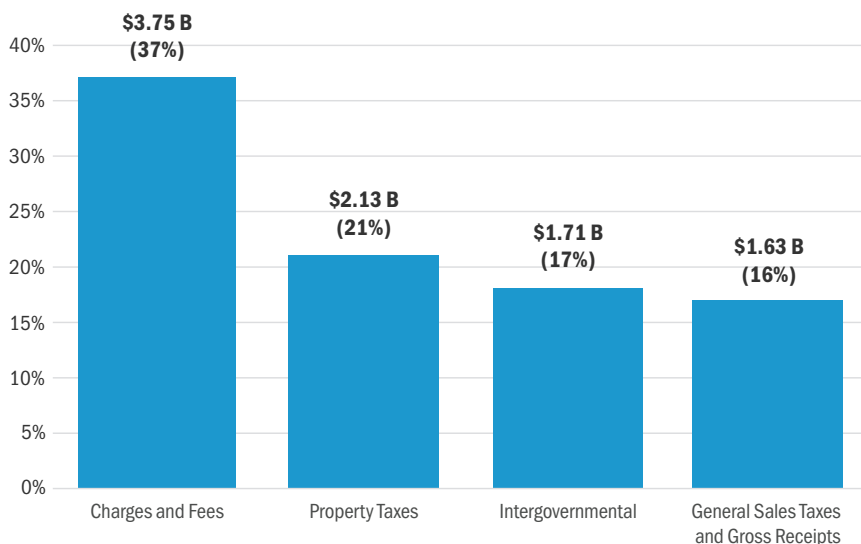
4.7 million<sup>2</sup>

### Parish Authority

**Mix of Home Rule and Dillon's Rule:** Twenty-six (26) of the 64 parishes in Louisiana operate under a home rule charter which grants them the authority to determine their local affairs, organization, powers, functions and structure so long as they are not inconsistent with state law. The other 38 parishes operate under a police jury form of government. Police juries do not have authority to determine their own structure and organization, but they have flexibility in the government functions they provide.



## TOP REVENUE SOURCES FOR LOUISIANA PARISHES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

<sup>1</sup>“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

<sup>2</sup>NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

### Summary of Parish Services

#### Services parishes **MUST** provide:

- Establish parish health units.
- Provide an office of homeland security and emergency preparedness.

#### Services parishes **CAN** provide:

- Provide hospitals districts and a wide array of human services.
- Build and improve public roads, establish public parish airports and regulate the clearing of riverbanks.
- Regulate zoning and form programs to eliminate slums and urban blight and provide community redevelopment.

#### Services parishes **CANNOT** provide:

- Services that are not explicitly granted by the state in the case of non-charter parishes.



# STRUCTURE/AUTHORITY

## SUMMARY

Louisiana is unique in that it has parishes instead of counties, many of which are under a form of government called a police jury. The difference in name between parishes and counties comes from differing origins; however, in practice they both represent the same kind of local government entity. Parishes can have various forms of governments in addition to a police jury, including home rule charters, parish commissions and consolidated parish/city governments. These divisions have different sub-types and different rules for processing petition and providing services. The police jury parishes are governed by a legislative decision-making board of 5-15 police jurors. The president of this board has some unique authorities, including that of declaring a local emergency.

Row Officers	Elected/ Appointed	Required/ Optional
Assessor	Elected	Mandatory
Attorney	Elected	Mandatory
Coroner	Elected	Mandatory
Recorder	Elected	Mandatory
Sheriff*	Elected	Mandatory
Treasurer**	Appointed	Optional

\* Except in Orleans Parish, the sheriff is tasked with the duties of collecting taxes.

\*\* The office of the treasurer may be tasked with the duties of a clerk.



## PARISH STRUCTURE

**Legislative Branch:** A board of 5-15 police jurors serve as the legislative decision-making body for parishes.

**Executive Branch:** The police jury also acts as the executive decision-making body of a parish and must elect one of its own members as the president to provide additional executive leadership.

**Judicial Branch:** Louisiana has 42 judicial districts, each with its own district court and each serving at least one of the 64 parishes. The district courts have original jurisdiction of all civil and criminal matters and they are the exclusive original jurisdiction of felony cases and cases involving property.

### Optional Forms of Government:

- Police Jury
- Parish Commission
- Parish/City Commission
- Charter



## PARISH AUTHORITY

**Executive Power:** Parishes may exercise any power and performance of any function necessary, requisite or proper for the management of its affairs, not denied by or inconsistent with state legislature.

**Ability to Form Partnerships:** Parishes may collaborate on forming joint special districts.

**Call a State of Emergency:** The president of the police jury has the sole authority to declare a state of emergency for a local disaster. The state of emergency continues until the president finds that emergency conditions no longer exist.

**Special Districts:** There are around 80 special service districts throughout Louisiana. The police jurors of parishes may establish special districts through local resolution for hospitals, fire districts, hospital and other purposes as described by state statute. Two or more local governments may also collaborate on forming a joint special district. Special districts can generate revenue through user fees, property taxes, state revenue sharing funds or state and federal grants.

# SERVICES

## OVERVIEW OF PARISH SERVICES

Parishes may provide a wide variety of services but only a few, specific services are required by state law, including the establishment of health departments. Within the Louisiana state statute, many services are granted to specific parishes with unique language. The authority of the governing body of a parish to provide housing authorities, hospitals and various other utilities, however, applies to all parishes. Parish residents may also form a voluntary council on aging in order to create senior centers within their parish and may petition a parish government to establish a public library. Police juries may form districts to provide further services including ambulances, road maintenance and recreation facilities. Parishes contribute to their communities by promoting economic development and tourism, regulating various business activities and administering state and federal programs.



### HEALTH AND HUMAN SERVICES

**Parish Health Department:** Parishes must establish health departments that are known as parish health units. Parishes are responsible for funding, operating and maintaining parish health units.

**Hospitals:** Police juries of one or more parishes may create hospital districts.

**Senior Care Facilities:** Parishes may establish a voluntary council on aging. The state office of elderly affairs may appropriate funds to the voluntary council on aging for the purpose of establishing and operating a senior center within the parish.

**Social Welfare:** Parishes may provide financial support for social welfare to aid persons with intellectual or mental disabilities through grants and subsidies to relevant non-profit programs.

**Child Welfare:** Child welfare services are administered by the state. Parishes are not involved.

**Human Services:** Parishes have an open-ended authorization by state statute to provide a broad array of services to support low-income, unemployed and other disadvantaged people with focused work and training opportunities. In addition to employment training, these services may include day care, consumer education, voter education and emergency medical assistance.

**Civil Service System:** A parish may adopt a civil service system to cover all parish government employees based upon merit and efficiency, and barring discrimination for political, religious or racial reasons.



### INFRASTRUCTURE

**Roads:** Police juries may regulate the layout, construction and repair of roads, bridges dams and highways. A parish may enact ordinances to regulate traffic on all public roads that are not within incorporated municipalities. Parish governing bodies may also create road districts and sub-road districts which may perform all acts necessary for creating and improving public roads and bridges.

**Airports:** Parishes may, independently or jointly, acquire, establish, construct, improve, maintain, operate and regulate airports and landing fields for the use of aircraft. Parishes that establish an airport may apply charges and fees for use of its services.

**River Passages:** All parishes are empowered to regulate the clearing of riverbanks and natural drains in order to maintain free passage of boats and other water crafts on navigable streams.

**Utilities:** Any political subdivision, including parishes, are authorized to construct, acquire, extend or improve any revenue-producing public utility.

- **Water:** Parishes may contract for the sale or purchase of an adequate water supply and may own, construct and operate the necessary infrastructure to deliver than supply.
- **Sanitation:** Any sewage plant outside of an incorporated municipality and any sewer district may be under the authority of the local parish governing body.
- **Gas:** Parishes may lease gas plants, distributing systems, wells, lands or holdings.



# SERVICES, CONTINUED



## PUBLIC AMENITIES

**Parks and Recreation:** The police jury of any parish may create recreation districts for the purpose of the acquisition and operation of recreation facilities.

**Libraries:** The governing body of a parish may, by resolution, create, maintain and operate a public library and must establish, maintain and operate a library if 25 percent of the taxpayers within the parish petition the parish governing body to do so.

**Cemeteries:** Parishes may acquire, establish and maintain one or more public cemeteries. A parish may also, subject to the approval of a majority of voters, levy an ad valorem tax of a maximum 1 mill on the dollar for the maintenance and upkeep of public cemeteries.

**Amusements and Sports:** Parishes may regulate and impose a privilege tax on all circuses, carnivals, shows, theaters, museums and many other amusement facilities and venues. Parishes with a population of at least 300,000 may also levy a tax on the fees charged for amusement venues and attractions for the purpose of contributing to the expenses of charitable institutions and human services programs.



## ZONING AND DEVELOPMENT

**Zoning Power:** Parish governing authorities, other than for Rapides, Jefferson, Sabine and Webster parishes, may regulate the size of structures, the location and use of the buildings, structures and land for trade, industry, residence or other purposes. Parishes may also create a master plan for the physical development of the unincorporated territory of the parish, and this task can be delegated to an appointed planning commission.

**Zoning Restriction:** The zoning actions of governing authorities or those delegated zoning duties are subject to judicial review.

**Supervision:** The governing authorities of parishes may appoint a board of adjustments or form a zoning commission to administer zoning. A police jury may also create a parish development board to prepare a plan for the development of the parish's resources and facilities according to the best interests of the parish.

**Housing Authority:** State statute establishes a housing authority in each parish which is only granted the authority to operate if the governing body of the parish declares the need for a housing authority by way of resolution.

**Community Redevelopment:** A parish may form a program for utilizing resources to eliminate and prevent the development of slums and urban blight, encourage needed rehabilitation and provide for community redevelopment.

**Industrial Parks:** Parishes may create, develop and finance or assist in the creation, development and financing of industrial park projects in order to promote economic development.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** In all parishes, the sheriff has criminal and civil jurisdiction. They are the chief law enforcement officers, in charge of criminal investigations, responsible for executing court orders and the keepers of the parish jails.

**Jails:** The governing authority of each parish may establish jail facilities. If jail facilities are established by the parish, the parish is responsible for maintenance and upkeep.

**Courthouses:** The police jury of each parish must provide a good and sufficient courthouse in a place they deem most efficient for parish use.

**Fire:** Fire districts are established by state legislature to provide fire protection services for all parishes and municipalities.

**Ambulance:** A police jury of a parish may, by ordinance or resolution, provide for and establish ambulance services and furnish emergency medical services to protect the public health, safety and welfare of the people in their jurisdiction.

**Emergency Preparedness:** The president of a parish must establish an office of homeland security and emergency preparedness for their jurisdiction.



## SCHOOLS

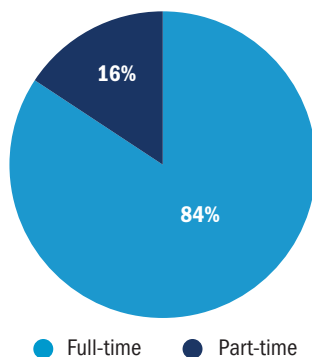
**Education, Generally:** A parish may establish public schools for the children of the parish, and they may also establish trade schools, evening schools, schools for adults, schools and classes for exceptional children and others. Parishes may not, however, establish a central or high school except when sanctioned by the state.

**School Boards:** Each parish must have a school board as established by state legislature and which are constituted bodies corporate.

**Funding:** It is the responsibility of the state board of elementary and secondary education to appropriate and allocate state funds to parishes for use. Additionally, parishes may levy an ad valorem tax to supplement state funding.

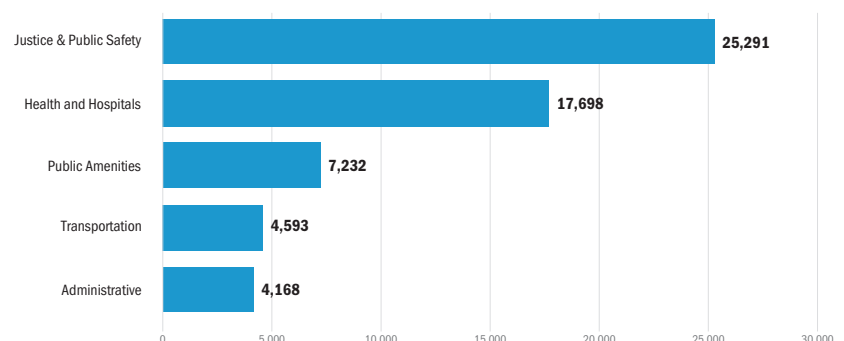
**School Districts:** Parish are responsible for determining the number of public schools needed to adequately serve their communities and using state funds to establish them.

## LOUISIANA PARISHES EMPLOY 66,585 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

## LOUISIANA PARISH GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017



# TAXATION/FINANCES

## OVERVIEW OF PARISH FINANCE STRUCTURE

In general, parishes are authorized to levy taxes that are judged to be necessary to defray their expenses. The governing body of a parish has the authority to levy a variety of taxes with limitations that are defined by the state statute. Parishes may levy a property tax but may not exceed 4 mills (or 7 mills for Orleans Parish) and the levied sales tax rate may not exceed 3 percent. Parishes also have option for taking on debt in order to fund parish projects and obligation in revenue bonds and general obligation bonds.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** The governing authorities of parishes may levy a property tax for general purposes but may not exceed 4 mills, except for Orleans Parish which has a limit of 7 mills and Jackson Parish which has a limit of 5 mills.

**Income Tax:** Parishes cannot impose an income tax.

**Sales Tax:** The governing authority of a parish may levy a sales tax not to exceed 3 percent on the retail, use, lease or rental, consumption and the storage of personal property with the approval of residents by a majority vote on the measure. The state may also authorize the imposition of additional sales and use taxes by parishes if approved by a majority of voters in an election and with a combined total sales tax limit of 5 percent.

**Mineral Tax:** Parishes cannot impose a mineral tax.

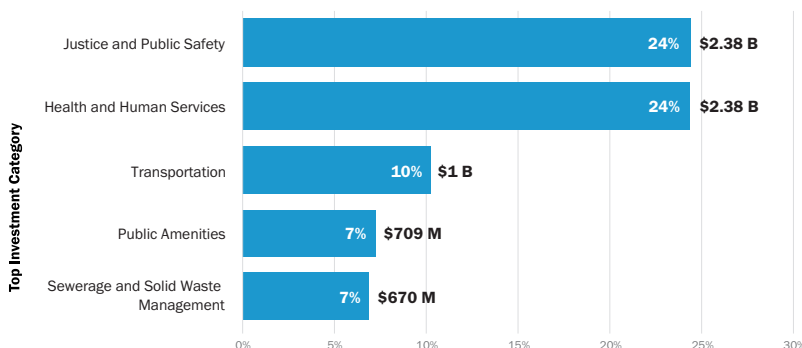
**Gas/Fuel Taxes:** Parishes cannot impose a gas or fuel tax.

**Debt and Debt Limit:** When authorized by a majority of parish voters in an election, a parish may issue a general obligation bond not to exceed 10 percent of the assessed taxable property value within each parish. Any government entity within the state may issue a revenue bond to provide capital for the construction, acquisition, extension or improvement of a public project. Revenue bonds may not exceed 30 years.

#### Other Finance Info:

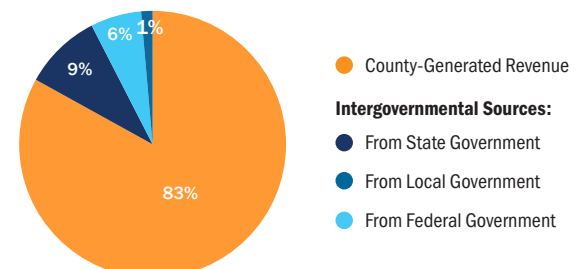
- **Hotel Tax:** Parishes may levy a hotel tax for the purposes of operating a tourist commission. The tourist commission is responsible for the promotion of tourism within the jurisdiction of the commission.
- **Parish Health Department:** A parish may also levy a tax with a maximum rate of 3 mills for the creation and support of public health centers in the parish.
- **Amusement Charges:** Parishes may levy a tax on the fees charged for attending events and venues that offer amusement and entertainment.
- **Surplus:** Parish governing authorities may, after providing for its statutory and fixed charges, transfer surplus funds to a special Property Tax Relief Fund to provide some exemption or relief from the payment of parish property taxes.
- **Public Trusts:** Parishes are authorized to create public trusts, such as mortgage authorities, to provide funding for public facilities and other public purposes through the issuance of bonds, notes or other indebtedness. Public trusts are commonly used to provide funding for public housing projects and college and university dormitories.

## LOUISIANA PARISHES INVEST \$9.8 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - 2017 Census of Individual Governments: Finance

## LOUISIANA PARISHES RECEIVE \$1.7 BILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017