

# LOUISIANA

## PARISH GOVERNMENT OVERVIEW

### Parishes

64

### Government Form

Traditional<sup>1</sup>

### Governing Body Size

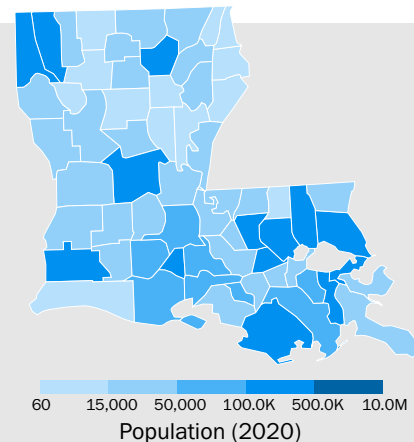
5-15<sup>2</sup>

### Population (2020)

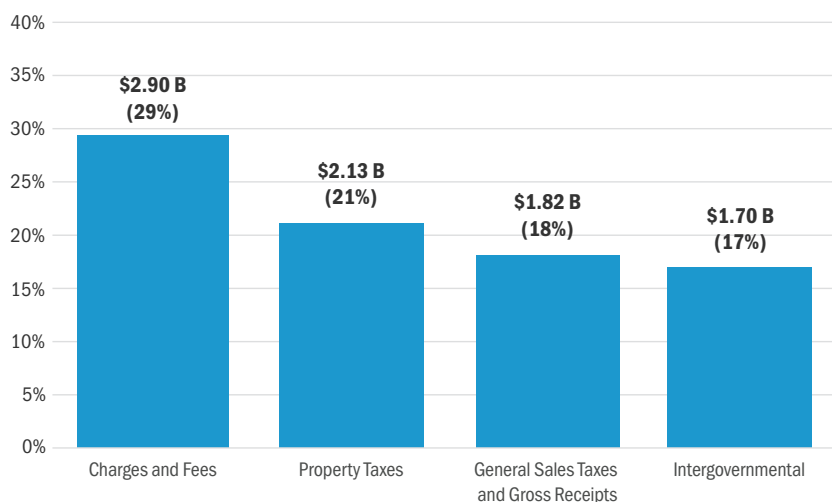
4.7 million<sup>3</sup>

### Parish Authority

**Mixed/Flexible (Optional Home 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 consistent with state law. The other 38 parishes operate under a police jury form of government. Police juries cannot determine their own structure and organization, but have flexibility in their functions.



## TOP REVENUE SOURCES FOR LOUISIANA PARISHES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 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> The official governing body size for police juror parishes is 5-15, although home charter parishes also have governing bodies that fall within this range.

<sup>3</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 MAY provide:

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

#### Services parishes CANNOT provide:

- Establish a central or high school without state approval.

# STRUCTURE/AUTHORITY

## SUMMARY

Louisiana is unique in that it has parishes instead of counties. Parishes and counties have different name origins; however, in practice they both represent the same kind of local government entity. Parishes have various forms of government. Thirty-eight (38) of the state's 64 parishes operate under the police jury form of government. The other 26 parishes operate under a home rule charter government, which includes the council-president, commission, consolidated government and city-parish forms. These divisions have sub-types and rules for processing petitions 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 the ability to declare a local emergency.

Row Officers	Elected/ Appointed	Mandatory/ 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. Under a home rule charter, a parish commission or council serves as the legislative body.

**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. Under a home rule charter, a parish administrator or council president may exercise executive authority.

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

### Optional Forms of Government:

- Police Jury
- Parish Commission
- Parish-City Commission
- Consolidated
- Council-President



## PARISH AUTHORITY

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

**Ability to Form Partnerships:** Parishes may form joint special districts.

**Call a State of Emergency:** The president of the police jury has the sole authority to declare and terminate a state of emergency for a local disaster.

**Special Districts:** There are around 80 special service districts throughout Louisiana. The police jurors may establish special districts for hospitals, fire districts, and other purposes as described by state statute. Two or more local governments may form a joint special district. Special districts may 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 are required by state law, including establishing health departments. The state also allows specific parishes to provide some unique services. All parishes may provide housing authorities, hospitals and various other utilities. Parish residents may form a voluntary council on aging to create senior centers 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 also promote economic development and tourism, regulate business activities and administer state and federal programs.



### HEALTH AND HUMAN SERVICES

**Parish Health Department:** Parishes **must** establish, fund, operate and maintain health departments (known as “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** may appropriate funds to the voluntary council on aging to establish and operate a senior center.

**Social Welfare:** Parishes **may** provide grants and subsidies to non-profits that support people with intellectual or mental disabilities.

**Child Welfare:** The **state** administers child welfare services.

**Human Services:** Parishes **may** provide a broad array of services to support low-income, unemployed and other disadvantaged people through 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:** Parishes **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:** Parishes **may** regulate the layout, construction and repair of roads, bridges, dams and highways. Parishes may regulate traffic on public roads in unincorporated areas. Parishes may also create road districts and sub-road districts to create and improve public roads and bridges.

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

**River Passages:** Parishes **may** regulate the clearing of riverbanks and natural drains to maintain free passage of boats and other water crafts.

**Utilities:** Parishes **may** construct, acquire, extend or improve any revenue-producing public utility.

- **Water:** Parishes **may** contract for the sale or purchase of a water supply and may own, construct and operate the infrastructure to deliver that supply.
- **Sanitation:** Parishes **may** exercise authority over any sewer districts or sewage plants outside of an incorporated municipality.
- **Gas:** Parishes **may** lease gas plants, distribution systems, wells, lands or holdings.

# SERVICES, CONTINUED



## PUBLIC AMENITIES

**Parks and Recreation:** Parishes **may** create recreation districts to acquire and operate recreation facilities.

**Libraries:** Parishes **may** maintain and operate a public library and must establish, maintain and operate a library if petitioned by 25 percent of parish taxpayers.

**Cemeteries:** Parishes **may** acquire, establish and maintain public cemeteries. If voters approve, parishes may levy an ad valorem tax of a maximum 1 mill on the dollar to maintain and upkeep public cemeteries.

**Amusements and Sports:** Parishes **may** regulate and impose a privilege tax on circuses, carnivals, shows, theaters, museums and 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 to fund contributing to the expenses of charitable institutions and human services programs.



## ZONING AND DEVELOPMENT

**Zoning Power:** Parishes (except for Rapides, Jefferson, Sabine and Webster) **may** regulate the size of structures; location and use of buildings; and structures and land for trade, industry, residence or other purposes. Parishes may also create a master plan to develop unincorporated territory, or delegate this task to an appointed planning commission.

**Zoning Restriction:** Parish zoning actions, including delegated actions, 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 plan for the development of the parish's resources and facilities.

**Housing Authority:** The **state** establishes a housing authority in each parish, which **may** only operate if parish governing bodies approve.

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

**Industrial Parks:** Parishes **may** create, develop and finance or assist industrial park projects to promote economic development.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** The sheriff in each parish has criminal and civil jurisdiction. Sheriffs **must** manage criminal investigations, carry out court orders and keep parish jails.

**Jails:** Parishes **may** establish jail facilities and must maintain any jails that are created.

**Courthouses:** The police jury of each parish **must** provide a courthouse.

**Fire:** The **state** establishes fire districts to provide fire protection services for all parishes and municipalities.

**Ambulance:** A police jury of a parish **may** provide for and establish ambulance services and furnish emergency medical services.

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



## SCHOOLS

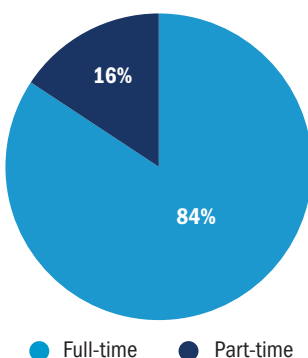
**Education, Generally:** A parish **may** establish children's public schools, trade schools, evening schools, schools for adults, schools and classes for exceptional children and others. Parishes **cannot** establish a central or high school except when sanctioned by the state.

**School Boards:** Each parish **must** have a school board.

**Funding:** The **state** appropriates and allocates funds to parishes for educational uses. Parishes **may** levy an ad valorem tax to supplement state funding.

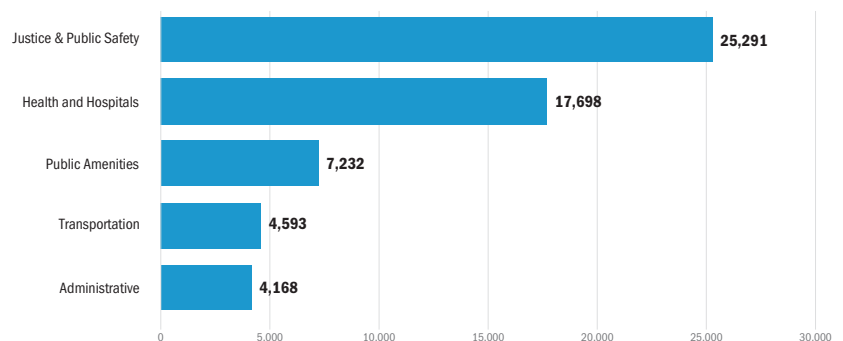
**School Districts:** Parishes **must** determine the number of public schools needed to serve their communities and use state funds to establish them.

## 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 may levy taxes to defray their expenses. The governing body of a parish may levy a variety of taxes with some state limitations. Parishes may levy a property tax but may not exceed 4 mills (7 mills for Orleans Parish, 5 mills for Jackson Parish) and the levied sales tax rate may not exceed 3 percent. Parishes may also take on debt to fund projects and obligations in revenue and general obligation bonds.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** 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:** If approved by residents, parishes **may** levy a sales tax of up to 3 percent on personal property. If approved by the state and residents, parishes may impose additional sales and use taxes up to a combined limit of 5 percent.

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

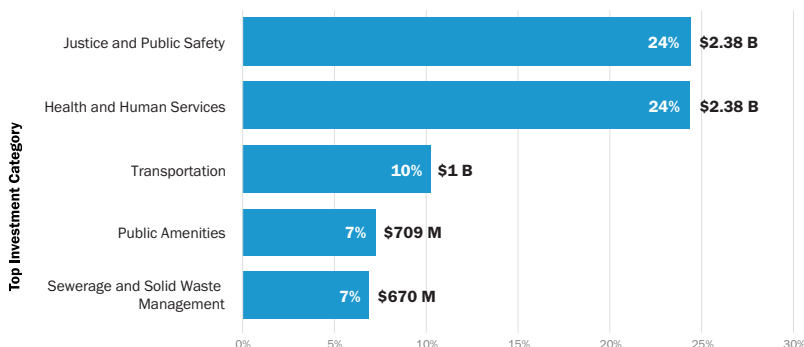
**Gas/Fuel Taxes:** Parishes **cannot** impose a gas or fuel tax.

**Debt and Debt Limit:** If approved by voters, parishes **may** issue a general obligation bond up to 10 percent of the assessed taxable property value within each parish. Parishes may issue a revenue bond for the construction, acquisition, extension or improvement of a public project. Revenue bonds may not exceed 30 years.

#### Other Finance Info:

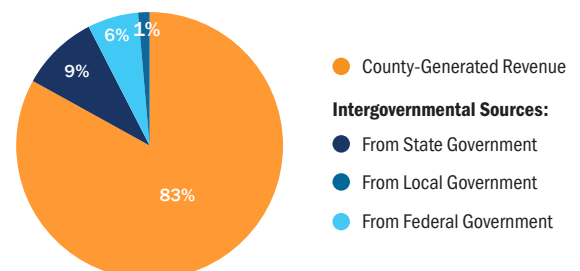
- **Hotel Tax:** Parishes **may** levy a hotel tax to operate a tourist commission and promote tourism.
- **Parish Health Department:** Parishes **may** levy a tax of up to 3 mills to create and support public health centers.
- **Amusement Charges:** Parishes **may** levy a tax on event fees and entertainment venues.
- **Surplus:** Parish governing authorities **may** transfer surplus funds to a special Property Tax Relief Fund to provide some exemption or relief from parish property taxes.
- **Public Trusts:** Parishes **may** create public trusts, such as mortgage authorities, and issue bonds or other debts to fund public projects. Public trusts commonly fund public housing projects and college and university dormitories.

## LOUISIANA PARISHES INVEST \$9.8 BILLION ANNUALLY



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

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



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