

LOUISIANA

Louisiana ranks 44th among the states in number of local governments, with 473 active in June 2002.

PARISH GOVERNMENTS (60)

In Louisiana, the county governments are legally designated "parish" governments. The entire area of the state is encompassed by parish government except for the parishes of East Baton Rouge, Lafayette, Orleans, and Terrebonne. These four parishes are substantially consolidated, for governmental purposes, with the cities of Baton Rouge, Lafayette, New Orleans, and Houma, respectively. The Baton Rouge, Lafayette, New Orleans, and Terrebonne parish consolidated governments are counted as municipal governments, rather than as parish governments, in census statistics on governments. ¹

In Louisiana parishes with parish government, the governing body is called the police jury except in Jefferson Parish and in Plaquemines Parish, which have parish councils. Parish governments may adopt a home-rule charter

SUBPARISH GENERAL PURPOSE GOVERNMENTS (302)

Municipal Governments (302)

Municipal governments in Louisiana are the cities (municipalities having 5,000 inhabitants or more), towns (municipalities having 1,001 to 4,999 inhabitants), and villages (municipalities having 1,000 or fewer inhabitants). Minimum population for incorporation is 201. Municipal governments may adopt a home-rule charter.

Township Governments (0)

Louisiana has no township governments.

PUBLIC SCHOOL SYSTEMS (66)

School District Governments (66)

The following types of school districts in

Louisiana are counted as separate governments for census purposes:

- Parish school districts
- City school districts

An elected school board administers each school district. The city school districts of Baker, Bogalusa, Monroe, and Zachary were each established by special act. Both the parish and city school districts may levy taxes and may issue bonds upon voter approval.

Dependent Public School Systems (0)

Louisiana has no dependent public school systems.

Other Educational Activities

The Northeast Louisiana Sales Tax District was established by special act to provide additional funds for school districts and parish purposes by means of a district-wide sales tax not to exceed 1 percent. It is governed by a board of commissioners composed of the president of the Monroe city school board and the presidents of the parish school boards of Caldwell, Catahoula, Concordia, East Carroll, Franklin, Jackson, Lincoln, Madison, Morehouse, Ouachita, Richland, Tensas, Union, and West Carroll parishes. The district is not counted as a government.

Louisiana statutes also authorize parish school boards to establish various kinds of subordinate areas or bodies for local school administration: junior college districts, school districts within parishes, school subdistricts, special education districts, and consolidated school districts. These are not counted as governments.

Regional service centers are established by the state board of education. They are governed by a board consisting of the superintendent of each member school district. Regional service centers are classified as dependent activities of the state and are not counted as governments.

The Educational Facilities Trust Fund District was established by special act for the purpose of financing school facilities. The district may levy an ad valorem property tax with voter

approval, fix and collect fees, and issue bonds.

Educational facilities improvement districts are created by act of state legislature within school districts. Each is governed by a board of directors appointed by the respective school board. The districts may levy a sales and use tax with voter approval and may issue revenue bonds. These districts are dependent on the controlling school district.

Special School District 1 operates schools for exceptional children. The district was created by act of the state legislature. It is governed by the governing authority of the state department of education. Revenues are from state appropriations and payments from local school systems. The Special School District 1 is classified as a dependent activity of the state and is not counted as a government.

SPECIAL DISTRICT GOVERNMENTS (45)

Louisiana statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Amite River Basin Drainage and Water Conservation District

This district was created by special act to facilitate flood control and water resources development in the Amite River area (Ascension, East Baton Rouge, East Feliciana, Livingston, St. Helena, and St. James parishes). The board of commissioners consists of 13 members; one member is appointed by the Governor from the district at large and 12 are appointed by the Governor following nominations by members of the legislature serving that portion of each parish within the district. The board may levy ad valorem taxes with voter approval and may issue bonds.

Arena Authorities and Districts (special acts)

The Beauregard Parish Covered Arena Authority was created by special act. The authority is governed by a board consisting of the president of the police jury of Beauregard Parish and four members appointed by the

legislative delegation representing the parish. The authority may fix and collect service charges.

The Vernon Parish Arena District was created by special act in 1999. The authority is governed by a board consisting of the president of the police jury of Vernon Parish, the mayor of the City of Leesville, two members appointed by the local Lions' Club, and one member appointed by the parish's legislative delegation representing the parish. The authority may fix and collect service charges.

Bayou Lafourche Fresh Water District

This district was established by special act to provide fresh water in portions of Ascension, Assumption, and Lafourche parishes. It is governed by a board that is appointed by the police juries of the three parishes included in the district. The district may fix charges for water, levy taxes, and issue bonds with the approval of the voters.

Bi-State Corridor Commission

This commission was created by 1991 legislation to finance the construction of a highway between Red River, Bienville, Sabine, and Webster parishes in Louisiana and Columbia County in Arkansas. The commission consists of representatives of the cities and parishes served plus one member appointed by each of the Louisiana and Arkansas highway departments. The commission may collect taxes, except ad valorem taxes, and user fees with voter approval. The state may issue revenue bonds for the authority.

Cameron Parish Water and Wastewater Board for District Number 1

This board was created by act of state legislature. The board consists of seven members appointed by the police jury of Cameron Parish. The board may set fees, issue bonds, levy special assessments, and, with voter approval, levy an ad valorem tax.

Capital Area Groundwater Conservation District

This district was authorized by special act to provide for development of groundwater resources in the parishes of East Baton Rouge, East Feliciana, Pointe Coupee, West Baton Rouge, and West Feliciana. It is governed by a board of 15 commissioners appointed by the Governor from panels submitted by various public and private agencies. The district may fix user charges.

Chaplin Lake District

Legislation authorizing this district was repealed in 1997.

Chennault International Airport Authority

This authority was established by intergovernmental agreement pursuant to 1986 legislation. The authority is governed by a board of commissioners, of whom two are appointed by Calcasieu Parish, two by the City of Lake Charles, two by the parish school board, and one by the other six. The authority may receive revenue from the sale or lease of its facilities and may, upon voter approval, levy ad valorem taxes and issue bonds.

Community Center Authorities and Districts (special acts)

The Acadia Community Center District was created by special act to build and operate a community center. The district is governed by a ten-member board of commissioners appointed by the parish. The district may levy taxes and issue bonds with voter approval. The district also may fix and collect service charges.

The West Calcasieu Parish Community Center Authority was created by special act to build and operate a rodeo arena, sports complex, or community center. The district is governed by a seven-member board. The governing authorities of the City of Sulphur City of Westlake, City of DeQuincy and Town of Vinton each appoint one member. The governing authority of Calcasieu Parish appoints three members. The authority may fix and collect service charges.

East St. Tammany Events Center District

This district was established by 1986 legislation to acquire, construct, develop, maintain, and operate an events center. The district governing body consists of one member appointed by the mayor of the City of Slidell, three by the city council of Slidell, one by the board of aldermen of the Town of Pearl River, two by police jury of the St. Tammany Parish, and two by the Greater Slidell Area Chamber of Commerce plus four members appointed by members of the state legislature. The district may fix and collect fees and rentals for its facilities and services. Upon voter approval, it may levy ad valorem taxes and special assessments and may issue bonds. The district also may levy a tax on hotel and motel rooms and overnight camping facilities.

Economic Development Districts (special acts) **2**

These districts have been authorized by state acts to encourage economic development: Beauregard Parish Economic and Industrial Development District Berwick Development District Catahoula Economic and Industrial Development District Concordia Economic and Industrial Development District East Carroll Economic and Industrial Development District England Economic and Industrial Development District (in Rapides Parish) Esler Industrial Development District Grant Economic Development District Hopkins Street Economic Development District LaSalle Economic Development District Morehouse Economic Development District North Lake Charles Economic Development District Northeast Economic Development District Ruston-Lincoln Economic Development District St. Landry Parish Economic and Industrial Development District St. Tammany Parish Economic and Industrial Development District Tensas Economic and Industrial Development District Terrebonne Economic Development District Tri-Parish Economic Development District (Catahoula, Concordia, and Tensas parishes)

Similar provisions apply to each of these districts. Each is governed by a board of commissioners. All of the boards represent local governments and also may represent the

state or private interests in accordance with the provisions of specific authorizing legislation. The districts may impose rentals and charges for use of their facilities. All districts also have one or more of the following revenue powers: the power to levy ad valorem taxes with voter approval, the power to levy sales and use taxes with voter approval, the power to issue revenue bonds, or the power to issue general obligation bonds with voter approval.

Evangeline Parish Solid Waste Disposal District

This district was created by special act to operate and maintain solid waste disposal facilities in the parish of Evangeline. It is governed by a commission consisting of 13 commissioners; six are appointed by the governing authority of Evangeline Parish and seven are appointed by the mayors of all municipalities within the parish. The commission may levy ad valorem taxes and, with voter approval, issue bonds.

Events Center Districts in Certain Parishes

State law created an events center district in each parish with a population between 144,000 and 160,000. At the time of the law's passage, Ouachita Parish met the population requirement. A board of commissioners governs the district. The board is appointed by the governing bodies of the parish and municipalities and includes nominees from the local chamber of commerce. The Governor also appoints one member with senate confirmation. These members jointly appoint additional members to represent significant supporters. The district may fix and collect fees and rentals for facilities and services. With voter approval, the district may levy taxes and assessments and issue revenue bonds.

Fire Protection Districts (special acts)

Three fire protection districts were created by special acts of the state legislature. The Ward One Fire Protection District Number 2 of Ville Platte and the St. Mary Ward Four Fire

Protection District are each governed by a board appointed by their parish governing authority. The Rapides Parish Tri Fire Protection District is governed by a board appointed by Rapides Parish; the municipalities of Lecompte, Forest Hill, and Woodworth; and the Central Louisiana Association of Nurserymen. The districts may levy taxes with voter approval and issue bonds.

Joint Electric Power Generation and Transmission Facilities

Joint electric power generation and transmission facilities serving two or more municipalities are established by agreement among participating municipalities when each passes an ordinance ratifying the agreement. The composition of the governing body is specified in the agreement establishing the facility. Member municipalities may appropriate funds for the facility and issue bonds on its behalf. The amount of funds to be appropriated by and the bonds to be issued by each participating municipality are specified in the agreement.

Public power authorities serving a single municipality are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Juvenile Justice Districts, Detention Center Authorities, and Youth Center Authorities (special acts)

These districts have been established by special acts to provide facilities for the rehabilitation of juvenile offenders:

- Bossier-Caddo Juvenile Detention Center Authority
- Feliciano Juvenile Justice District
- Florida Parishes Juvenile Justice District
- Tangipahoa Parish Juvenile Justice District
- Tri-Parish Juvenile Justice District
- Ware Youth Center Authority (formerly the Northwest Louisiana Juvenile Detention Center District)

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by state and local officials representing the courts in the area

served. The districts may assess fines on offenders and, upon voter approval, may levy ad valorem taxes and issue bonds.

LaSalle-Grant Solid Waste Disposal District

This district was established by 1990 legislation to provide solid waste collection and disposal services in Grant and LaSalle parishes. A board of commissioners consisting of six members appointed by the police jury of each of the two parishes governs the district. The district may, upon voter approval, levy ad valorem taxes and issue bonds.

Louisiana Delta Authority

State law authorizes four contiguous parishes meeting specified criteria to create this authority to promote economic and industrial development. The eight-member board of commissioners consists of the chairs and directors of each parish's port commission or equivalent entity. With voter approval, the authority may levy ad valorem taxes and a sales and use tax. The authority may issue general obligation ad valorem tax-secured bonds with voter approval and may issue revenue bonds. The authority may fix and collect fees.

Louisiana Energy and Power Authority

This authority was established to provide electric power as needed across the entire state. Individual municipalities may elect to participate. The governing board consists of one representative from each participating municipality. The authority may fix and collect rents and fees for use of electric power and energy, services, facilities, and commodities. The authority may issue bonds.

Louisiana Local Government Environmental Facilities and Community Development Authority

This authority was established by 1991 legislation to assist local governments in constructing, extending, and repairing environmental facilities like sewage treatment and solid waste disposal facilities. A board of

directors consisting of representatives of the participating governments governs the authority. The authority may fix and collect fees and rentals, enter into cost sharing agreements with participating governments, and issue bonds.

Louisiana Municipal Natural Gas Purchasing and Distribution Authority

This authority was established by 1987 legislation, after resolution of participating governments, to purchase and distribute natural gas to participating municipalities. A board of directors consisting of representatives of each participating municipality governs the authority. The authority may fix and collect fees and issue revenue bonds.

Natchitoches Historic District Development Commission

This commission was created by act of the state legislature. The commission's 16 members represent state, local, and private interests. All of the state and local commission members are officials acting ex officio. A portion of a statutory tax is earmarked for this commission. The commission may issue bonds.

New Orleans Planetarium – Science Center Commission

This commission was created by an act of state legislature. The commission consists of nine members appointed by the mayor of the City of New Orleans. Four of the members must be superintendents of public education for four specified parishes. The commission may fix and collect admission fees.

North and South Rapides Parish Sanitation Districts

Legislation authorizing these districts was repealed in 2001.

Parish hospital service districts

The law authorizes parish hospital service districts in parishes having a population in

excess of 110,000 but not more than 135,000. These districts are created by act of state legislature. At the time of the law's passage, Rapides Parish met the population requirement. The districts are governed by boards of nine commissioners appointed by the Governor, with senate confirmation, from nominees by the parish governing authority. The districts may fix and collect fees. The districts may levy taxes and issue bonds with voter approval.

Other parish hospital service districts lack autonomy and are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Plaquemines Parish Courthouse District

This district was created by an act of state legislature in 1998 to acquire or construct a courthouse or renovate the existing courthouse, which burned down in 2002. The district is governed by a board of nine commissioners including state and local officials and one member appointed by the parish council. The district may levy property taxes and sales and use taxes with voter approval. The district also may issue bonds secured by tax levies with voter approval.

Port, Harbor, and Terminal Districts (special acts) 3

The following districts have been established by special acts to operate port facilities:

Abbeville Harbor and Terminal District
Alexandria Regional Port Authority Caddo-Bossier Parishes Port Commission
Cane River Waterway District
Grand Isle Port Commission
Greater Lafourche Port Commission
Greater Ouachita Port Commission
Jennings Navigation District
Lake Charles Harbor and Terminal District
Mermentau River Harbor and Terminal District
Morgan City Harbor and Terminal District
Port of Iberia District
Port of South Louisiana St. Bernard Port, Harbor, and Terminal District
South Tangipahoa Parish Port Commission
Terrebonne Port Commission
Twin Parish Port Commission
Vidalia Port Commission
Vinton Harbor and Terminal

District West Calcasieu Port, Harbor, and Terminal District
West St. Mary Parish Port, Harbor, and Terminal District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by the Governor or by local officials according to provisions of specific authorizing legislation. All of these districts may fix and collect fees for the use of their facilities, levy ad valorem taxes, and issue bonds, except the Port of South Louisiana may not levy taxes.

A number of districts of this type are not counted as governments and are not listed above; for these districts, title to property used by the districts is vested specifically in the state or the districts are subject to state administrative or fiscal controls. In addition, the Plaquemines Port, Harbor, and Terminal District, which is governed by the parish commission council, is not counted as a government. See "Subordinate Agencies and Areas," below.

Rapides Parish Stormwater Management and Drainage District

This district was established by 1982 legislation to acquire, construct, and improve drainage facilities. A board of five commissioners governs the district; one each is appointed by the governing bodies of the City of Alexandria, City of Pineville, Rapides Parish, and Rapides Soil and Water Conservation District. The Rapides Farm Bureau also appoints one member. The district may levy ad valorem taxes with voter approval and issue bonds.

Recreation and Park Commissions (special acts)

The East Baton Rouge Recreation and Park Commission was created by special act. The nine-member board of commissioners includes the mayor-president for the parish, a member of the parish school board, a member of the parish planning commission, and six members appointed by the metropolitan council. The commission may levy taxes and issue bonds

with voter approval.

The Iberville Parks and Recreation District was created by special act. The district is governed by an 11-member commission including one school board member, two members of the parish governing authority, the Iberville Parish county agent, and seven members appointed by the parish governing authority. The district may levy taxes with the approval of the voters and the parish governing authority and may issue bonds with voter approval. The district also may levy service charges.

Recreation and Water Conservation Districts (special acts) 4

These districts were established by special acts to provide conservation for agricultural, recreational, commercial, industrial and sanitary purposes.

Black River Lake Recreation and Water Conservation District
Castor Creek Reservoir District
Cypress-Black Bayou Recreation and Water Conservation District
Kepler Creek Recreation and Water Conservation District
Lake Bruin Recreation and Water Conservation District
Mill Creek Recreation and Water Conservation District

Except for the Castor Creek Reservoir District, each is governed by a board of commissioners appointed by the parish police jury. For the Lake Bruin district, three of the commissioners are selected from nominees by the governing authorities of local towns. For the Castor Creek district, the commissioners are appointed by the Governor from nominees by the police juries and legislators for the participating parishes. With voter approval, all districts may levy ad valorem taxes and issue bonds.

Recreation and water conservation districts (also known as reservoir districts) lacking fiscal or administrative autonomy are not counted as independent governments. See "Subordinate Agencies and Areas," below.

Red River, Atchafalaya River, and Bayou Boeuf Gravity Drainage District

This district was created by act of the state legislature. The district is governed by a board of commissioners. The Governor appoints one commissioner, and the governing authorities of the parishes of Avoyelles and St. Landry each appoint two commissioners. The district may levy an acreage tax and an ad valorem tax with voter approval.

Other gravity drainage districts are classified as parish activities. See "Subordinate Agencies and Areas," below.

Regional Transit Authority

The Regional Transit Authority was established by an act of the state legislature to provide bus and rail transit in the New Orleans metropolitan area. The governing body consists of three commissioners from each participating parish plus two commissioners appointed by the chief executive officer of the parish that generates the most revenue. The authority may set fares, use taxes, and other charges and, with voter approval, levy transportation-related taxes. The authority may issue revenue bonds. Participating local governments may levy transportation-related taxes for the benefit of the authority.

River Parishes Convention, Tourist, and Visitors District

This district was created by act of the state legislature. The district serves the parishes of St. Charles, St. John the Baptist, and St. James. The district is governed by a board of nine commissioners consisting of three members representing each parish. All appointments are subject to the confirmation of the state senate. The district may levy a hotel/motel occupancy tax and issue bonds.

River Parishes Transit Authority

This authority was authorized by special act to provide transit service in St. Charles, St. James, and St. John the Baptist parishes. It is governed by a board of commissioners appointed by the police juries of St. Charles, St. James, and St. John the Baptist parishes. The authority may fix fares, rentals, charges,

and use taxes. The authority may issue revenue bonds. This authority was not reported in operation as of June 2002.

St. Landry Parish Solid Waste Disposal District

The St. Landry Parish Solid Waste Disposal District was established by law to provide a waste collection and disposal system for all of St. Landry Parish. The district is governed by a nine-member board of commissioners. The district may levy a property tax and issue bonds with voter approval. The district may receive the proceeds of a parish sales tax upon voter approval.

St. Landry Road Commissions

Road districts were created by act of state legislature in districts three, four, five, six, and eleven of St. Landry Parish. Each is governed by a board of commissioners appointed by the governing authority of St. Landry Parish. These districts may levy sales and ad valorem taxes and, with voter approval, may issue general obligation bonds.

St. Mary Parish Mass Transit Authority

Legislation authorizing this authority was repealed in 2001.

South Central Louisiana Solid Waste District

This district was created by act of state legislature in 1999 to create and operate a landfill or similar facility. The board consists of two members from each participating parish; participating municipalities may submit nominees to the parish. The districts may fix and collect fees. The district may levy taxes and issue bonds with the approval of the governing authorities of the parishes and the voters.

South St. Landry Community Library District

Created by a special act of the 1990 legislature, the district may acquire, construct, and maintain library equipment and facilities. A board of seven commissioners, three appointed by the participating municipalities and four appointed by the parish police jury, governs

the district. The district may receive pro rata contributions from member governments and, with voter approval, levy a special tax.

South Terrebonne Parish Tidewater Management and Conservation District

Legislation authorizing this district was repealed in 1997.

Teche-Vermilion Fresh Water District

This district was established by a 1969 special act to establish, maintain, and protect a fresh water supply in Bayou Teche and the Vermillion River. It is governed by a board of commissioners composed of one member from each of the parishes in the district appointed by the respective police juries. The district board may levy taxes and issue bonds. Tax levies may require voter approval.

Terrebonne Parish Artificial Reef Development District

This district was established by 1991 legislation to promote and maintain artificial reefs in the waters of Terrebonne Parish. A board of seven commissioners, six appointed by the parish council and one by the parish president, governs the district. The district may fix fees and collect rentals for facilities and services, issue bonds, and, with voter approval, may levy ad valorem taxes.

Terrebonne Parish Mass Transit Authority

Legislation authorizing this authority was repealed in 2001.

Transportation Authorities

These authorities are created under the Louisiana Transportation Development Act. They are created as public nonprofits by the ordinance of any parish or municipality or any combination of contiguous parishes, municipalities, or parishes and municipalities. Through public/private partnerships, the authorities build major roads and levy tolls to pay for the roads. The boards are specified in the articles of incorporation but must include

at least five directors appointed by the creating authorities, the secretary of the state department of transportation and development, and, if applicable, the chair of the area's metropolitan planning organization. The authorities may set tolls and issue bonds.

Tri-Parish Drainage and Water Conservation District

Legislation authorizing this authority was repealed in 2001.

Tri-State Corridor Commission

This commission was authorized by 1990 legislation to undertake economic development in Caddo Parish, Louisiana; Marion, Cass, and Bowie counties, Texas; and Little River and Miller counties, Arkansas. A board of 12 commissioners governs the authority; they are appointed by the parish, county, or municipal governments they represent. One ex officio nonvoting member each is appointed by the highway departments of the states of Arkansas, Louisiana, and Texas. The commission may, upon voter approval, levy highway user taxes, fees, and charges. The state governments may issue revenue bonds on behalf of the commission.

Watershed Districts (special acts)

The following districts have been established by special act to provide flood control, water conservation, and water supply facilities:

Caddo Lake Watershed District
Claiborne Parish Watershed District
Franklin Parish Watershed District
Jackson-Bienville Parishes
Dugdemona Watershed District
Jackson Parish Watershed District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by the police juries of the parishes served. The districts may levy ad valorem taxes and issue bonds except for the Caddo Lake Watershed District, which has the power to sell water. The Jackson-Bienville Parishes Dugdemona Watershed District was not reported in operation as of June 2002.

West Calcasieu Parish Community Center Authority

This authority was established by 1992 legislation to build, maintain, and operate a rodeo arena, sports complex, or community center. A board of seven commissioners governs the district. One commissioner is appointed by each of the following: the Town of Vinton; cities of Sulphur, Westlake, and DeQuincy; Calcasieu Parish; state house of representatives; and state senate. The authority may fix and collect fees and rentals for its services and facilities.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Louisiana that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent "special taxing areas" within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county or parish governments. In the listing below of authorized parish-related agencies, a bullet (*) appears for each entity of this kind--i.e., any that may serve a portion rather than all of a parish and for which a tax may be levied against the assessed value of property in the area served.

Drainage districts (parish). Districts of this type provide drainage for agricultural lands. The districts include gravity drainage districts, which may be consolidated, and leveed and pumped drainage districts. Drainage districts are governed by a board of commissioners appointed by the parish police jury except in St. Charles Parish where drainage districts are governed by the parish council. Drainage

districts organized prior to 1921 may issue bonds and are required to levy an acreage tax or forced contribution while any bonds are outstanding.

Gravity drainage districts are created by the governing authorities of one or more parishes on their own initiative or upon landowner petition. These districts may levy acreage taxes, ad valorem taxes, or forced contributions and may issue bonds with voter approval. Some drainage districts may levy a sales and use tax, special tax, or parcel fee with voter approval. Consolidated gravity drainage districts may be created by the governing authority of any parish on its own initiative or upon request of two or more drainage districts within one parish.

Leveed and pumped drainage districts are created by the governing authorities of one or more parishes on their own initiative or upon landowner petition. The approval of the state department of public works is required for formation. These districts may levy taxes, including acreage and maintenance taxes. The district also may issue bonds with voter approval. Drainage districts in Assumption Parish also may levy special taxes with voter approval.

A special act authorizes Jefferson Parish to create drainage districts (including consolidated drainage districts and subdistricts). Another special act created the River Oaks Drainage District Number 1 in Ouachita Parish. The respective parish governing authority governs each district ex officio. The districts may levy taxes and issue bonds; voter approval is required for the districts in Jefferson Parish. Subdistricts of drainage districts may be created. They are not counted as separate governments.

Fire protection districts (parish or joint parish-municipal). These districts are established by resolution of the parish governing body after hearing and with a concurring resolution of any municipality included in the district. The governing body of the district consists of five commissioners representing each parish or municipality in the district as specified by statute. An exception is the fire protection

districts in Assumption Parish are governed by the parish governing authority. The districts may levy taxes with voter approval and may issue bonds. In certain parishes, districts may collect service charges, which may require voter approval.

Greater Baton Rouge Port Commission (state). This commission was established to operate port facilities in the Baton Rouge area. It consists of fifteen members appointed by and serving at the pleasure of the Governor from names submitted by the legislative delegations for the parishes in the port area and the Louisiana Farm Bureau Federation. The commission may fix and collect fees and charges for its services and facilities, issue revenue bonds, and, with voter approval, levy ad valorem taxes.

Greater New Orleans Expressway Authority (state). This authority was established under a general law to build expressways at locations approved by the state department of highways and the Governor. The members of the authority are appointed by the participating governments and by the Governor. The authority may fix and collect tolls and issue revenue bonds.

Hospital service districts (parish, municipal). Parish police juries may divide parishes into one or more hospital service districts or combine with other parishes to form a hospital service district to operate hospital facilities. Administration is by a board of commissioners appointed by the police jury. The districts may charge rates for services. Voter approval is necessary for tax levies and bond issues. In districts established in two or more parishes, the appointment of commissioners to the board is based on the assessed value of property of the district in each parish.

Housing authorities (parish or municipal). Four types of housing authorities are authorized under Louisiana statutes:

Municipal housing authorities. Established by resolution of the municipal governing body, with authority commissioners appointed by the chief executive officer of the municipality

Consolidated housing authorities. Established by the governing bodies of two or more municipalities, with one authority commissioner appointed by the chief executive officer of each member municipality **Parish housing authorities.** Established by the parish governing body, with authority commissioners usually appointed by the chief executive officer of the parish

Regional housing authorities. Established by the governing bodies of two or more parishes, with one authority commissioner appointed by the governing body of each member parish

All housing authorities may collect rentals and fees and issue revenue bonds.

Industrial development boards (parish or municipal). These boards created under general law are established by resolution of the parish or municipal governing body after application of three or more resident electors. The boards assist private industry by financing pollution control equipment and facilities and otherwise promoting industrial development. The board of directors is appointed by the parish or municipal governing body. The boards may fix and collect fees and rents and issue revenue bonds. The Industrial Development Board of Rapides Parish, however, may not issue bonds.

Levee districts (state). A number of levee districts have been created under the levee districts law. A board of commissioners appointed by and serving at the pleasure of the Governor governs each district. The Orleans Levee District also includes the mayor of New Orleans and one member from the city council appointed by the mayor. Each levee district may levy ad valorem taxes and assessments and issue bonds. These districts also may be known as levee and drainage districts or as conservation, drainage, and levee districts.

Louisiana Economic Development and Gaming Corporation (state) The corporation was created by a special act to develop a controlled gaming industry for the development of the state economy. A board of nine directors appointed by the Governor

governs the corporation. Funding is derived from the corporation's operations.

Louisiana Health Education Authority (state). This authority was created by act of the state legislature to finance health care and education facilities. A board of trustees, consisting of the Governor ex officio plus 12 members appointed by the Governor and one member appointed by the mayor of New Orleans, governs the authority. The authority may fix and collect fees and rents and may issue revenue bonds.

Louisiana Housing Finance Agency (state). This agency provides additional funds for residential mortgages at interest rates within the means of low- and moderate-income families. The agency is governed by a board of 16 members, including the state treasurer and the secretary of the department of social services, 12 members appointed by the Governor, one member appointed by the president of the senate, and one member appointed by the speaker of the house of representatives. The agency may issue bonds.

Louisiana Recovery District (state).

Legislation authorizing this district was repealed.

Louisiana Stadium and Exposition District (state). This district was created by act of state legislature to plan, construct, maintain, and operate facilities in Orleans and Jefferson parishes, including the Superdome, for sport, athletic, and other public events. The district is governed by a board consisting of 12 ex officio members including state and local officials and five members appointed by state and local officials. The district may charge admission fees and charges, levy and collect hotel occupancy taxes, and issue revenue bonds.

Louisiana State Building Authority (state). This authority consists of the Governor or the executive counsel, the Lieu tenant Governor, the speaker of the house, the chairs of the

house appropriations and senate finance committees, the state auditor, and the state treasurer, serving ex officio. Bond issues of the authority are met from a statewide property tax and from revenues of the authority. All functions of the authority, except the retirement of principal and interest on outstanding debt, have been transferred to the state treasurer.

Neighborhood Improvement Districts (parish or municipal). These districts are authorized by special acts to provide additional security to specified areas. Districts dependent on the City of New Orleans are created by act of the state legislature. Districts dependent on Jefferson Parish are created by the parish governing authority. The districts in New Orleans are typically governed by boards consisting of private and public representatives. The boards of the districts in Jefferson Parish may be determined by the parish, or the parish governing authority may govern ex officio. The city or parish levies, for the benefit of the district, a tax set by the district and approved by the voters. The districts may be named neighborhood improvement districts, crime prevention districts, or security districts.

North Louisiana Economic Development Board (state). This board was created by general law to facilitate economic development in the 33rd state senatorial district with the exception of Ouachita Parish (that is, portions of East Carroll, West Carroll, Madison, Morehouse, and Richland parishes). The board of commissioners consists of nine members appointed by the Governor from a list supplied by state legislators serving the 33rd district. Members serve at the pleasure of the Governor. The board may levy ad valorem taxes and, with voter approval, issue bonds. The board may also make contracts, buy and sell property, and undertake economic development projects.

Offshore Terminal Authority (state). This authority is under the state department of transportation and development. The authority was established to promote, plan, finance, develop, and control offshore port terminal facilities within the coastal waters of

Louisiana. The authority is governed by a board of 11 commissioners appointed by the Governor: two are selected from the six deep water ports, one from each of the five public service commission districts, three selected at large, and one selected from the parish from which the terminal is offshore. The authority may fix and collect fees and issue revenue bonds.

Port Commission of New Orleans (state). This commission operates port facilities in New Orleans. It consists of seven members appointed by the Governor from nominations made by various organizations. The commission may fix and collect tolls and charges. Bond issues must be approved by the Governor.

Port of South Louisiana Commission (state). This commission, formerly the South Louisiana Port Commission, was reclassified for this census and is now listed under special districts, above.

Public trusts (state, parish, municipal, or special district). Public trusts are established by a legal instrument or will, upon approval of the Governor and the legislature (if the state is the beneficiary government) or upon approval of the governing body of a parish, municipal, or special district government (if a parish, a municipality, or a special district is the beneficiary government). Public trusts are authorized by law to perform diverse functions and may be known by a wide variety of names. ⁵ The method of selecting the governing body is specified in the legal instrument or will creating the trust; however, if the state is the beneficiary government, the Governor appoints members to the governing body. Agencies of this type may fix fees and charges for use of their properties or services and may issue revenue bonds. If a parish or a municipality is the beneficiary government, the issue of such bonds requires voter approval.

Recreation districts (parish). Parish police juries may create recreation districts either wholly within a parish or within two or more parishes to provide recreational facilities. Generally, the

governing body of the district is a board of five commissioners appointed by the police jury. Special provisions, however, apply to certain boards. Districts may levy taxes and issue bonds with voter approval. Districts in parishes with a population of more than 56,000 and fewer than 58,150 persons may levy service charges and parcel fees with voter approval.

Sewerage districts (municipal). These districts may be established upon resolution of the governing authority of the municipality, except in the City of New Orleans. The governing authority of the municipality may govern the district ex officio or may appoint a board of sewerage commissioners. The districts may issue bonds. The creating municipality may levy taxes or parcel fees for the district. Municipalities may choose to create the sewerage district or a sewerage subdistrict under a law authorizing special assessments and monthly service charges.

Consolidated sewerage districts may be created within a parish from existing parish (see below) or municipal sewerage districts with the consent of the governing authorities of the municipalities involved. These districts are governed by the parish police jury ex officio and are dependent agencies of the parish. In a few parishes, consolidated sewerage districts have been created by special act.

Municipalities with a population of 1,000 persons or fewer may, upon petition of property owners, create taxing districts for conducting sewerage projects. The completed sewerage projects become part of the municipal sewerage system.

Sewerage districts outside municipalities (parish). These districts may be established upon resolution of the police jury after hearing. The police jury appoints the district board of supervisors. The districts may fix and collect fees and may issue revenue bonds upon approval of the parish governing body. The district board or the creating parish may levy ad valorem taxes or parcel fees for the district.

Soil and water conservation districts (state). These districts are established upon petition of landowners to the state soil and water conservation committee and after public hearing and advisory referendum. The state committee may, however, disapprove the petition after the referendum has been held. A board of five supervisors, three elected and two appointed by the state committee, governs each district. The districts may require contributions from benefited landowners.

Waterworks districts (parish or joint parish-municipal). A parish police jury may, on its own initiative or on petition of resident landowners, organize waterworks districts. A board of commissioners is appointed by the police jury, but additional members may be appointed by included municipalities. The commissioners may fix and collect fees, levy ad valorem taxes and special benefit assessments, and issue bonds. Tax levies and bond issues may require the approval of the parish governing body.

The governing authority of any parish may create consolidated waterworks and sewerage districts in the same manner as consolidated special service districts (below).

Other examples include:

State 6

Allen Parish Reservoir District Ascension-St. James Airport and Transportation Authority Bayou D'Arbonne Lake Watershed District Bayou Desiard-Bayou Bartholomew Cut-Off Loop Water Conservation Board Capital Area Human Services District Ernest N.Morial-New Orleans Exhibition Hall Authority (including New Orleans Public Facility Management, Inc.) Fourteenth and Sixteenth Wards

Neighborhood District Health service commissions Historic district and landmark commissions (state) Iberia Parish Law Library Commission John K. Kelly Grand Bayou Reservoir District (Formerly the Black Lake Bayou Recreation and Water

Conservation district) Judicial enforcement districts Lafayette Parish Law Library Commission Livingston Parish Museum and Cultural Center Louisiana Agricultural Finance Authority Louisiana Airport Authority Louisiana Correctional Facilities Corporation Louisiana Economic Development Corporation Louisiana Educational Television Authority Louisiana Health Insurance Association Louisiana Office Building Corporation Louisiana State Bond Commission Louisiana Student Financial Assistance Commission Louisiana Tourism Promotion District Louisiana Transportation Authority Louisiana Tuition Trust Authority Louisiana Western Corridor Commission Louisiana Workers Compensation Corporation Mississippi River Bridge Authority Mississippi River Road Commission New Orleans Center for Creative Arts New Orleans City Park Improvement Association Parimutuel live racing facility economic redevelopment and gaming control assistance districts (special acts) Parish health units Parish sales tax districts Port commissions under state administrative or fiscal control: Avoyelles Parish Port Commission Columbia Port Commission East Cameron Port, Harbor, and Terminal District Greater Krotz Springs Port Commission Lake Providence Port Commission Madison Parish Port, Harbor, and Terminal District Millennium Port Authority Natchitoches Parish Port Commission Pointe Coupee Port, Harbor, and Terminal District

Red River Parish Port Commission West Cameron Port, Harbor, and Terminal District Poverty Point Reservoir District Red River Waterway District Richland Parish Economic Development Board River Region Cancer Screening and Early Detection District Rural Health Care Authority Sabine River Authority, State of Louisiana Seventh Ward Neighborhood Development District South Central Regional Transportation Authority State Market Commission State planning and development districts Turkey Creek Reservoir District Twelfth and Thirteenth Wards Neighborhood District Twenty Seventh Judicial District Criminal Justice Commission Vermilion Parish Law Library Commission Wetlands Conservation and Restoration Authority

Parish 7

(Agricultural arena authorities Agricultural industrial boards *Airport authorities (parish) *Airport districts Ambulance service districts in Allen, Ascension, and Jefferson parishes Ambulance service districts (parish) Assessment districts for financing the parish assessor's office Beachfront development districts Bossier Parish Elderly Services District Calcasieu Parish community center and playground districts Calcasieu Parish Interstate Highway Lighting District Calcasieu Parish Law Library Commission Coliseum authorities Communications districts (911) *Community center and playground districts Community development districts (parish) Concordia Parish Tourist Commission *Consolidated special service districts drainage, fire, garbage, gravity drainage, hospital, recreation, sewerage, waterworks, and waterworks and sewerage) Drug rehabilitation services districts of the fourth and twenty-third judicial districts East Baton Rouge Parish infrastructure development districts East Feliciana Parish special taxing districts East Florida Parishes Retirement District East Jefferson Parish Culture and Recreation District *Economic development districts in local governmental subdivisions with a population fewer than 200,000 (parish) Environmental protection districts Fire ant abatement districts *Garbage districts *Gas utility districts Grant Parish

Cemetery District Fire and emergency training services districts Historic district and landmark commissions (parish) Historic preservation districts/historic district commissions latt Lake Water Conservation District Individual sewerage system districts Industrial districts *Irrigation districts Jackson Parish Detention Center Commission Jefferson Parish Communication District Jefferson Parish Economic Development and Port District Jefferson Parish Human Services Authority Jefferson Parish public improvement districts Joint authorities, commissions, and districts for specified public purposes Lafayette Economic Development Authority Lafayette Parish Bayou Vermilion District LaSalle Parish Cemetery District Law enforcement districts Lincoln Parish Detention Center Lincoln Parish Special Taxing District Livingston Parish Law Enforcement District Livingston Parish special taxing districts *Mosquito abatement districts Multiparish juvenile detention home districts Navigation districts (except Jennings Navigation District) New community development corporations New Orleans East Development District Parish library boards Parish school loan fund committees Parish water and sewer commissions Plaquemines Port Harbor and Terminal District Playground and recreation boards (parish) Rapides Parish Cemetery District Recreational facilities districts Redevelopment agencies (parish) *Road and subroad districts *Road lighting districts St. Bernard Parish Water and Sewer Commission St. James Parish Youth Center St. Landry Parish Road District St. Landry Parish public works districts St. Mary Parish Cemetery District St. Tammany Parish animal control districts St. Tammany Parish Environmental Services Commission St. Tammany Parish Recreation and Parks District St. Tammany Parish Sales Tax District St. Tammany Parish special recreation districts St. Tammany Parish subroad districts St. Tammany Parish tax districts (for property taxes) Special fire protection districts and subdistricts (parish) Tangipahoa Parish Water Conservation Commission Tax increment development corporations (parish) Terrebonne Parish Detention Center Tourist commission in any parish with a population between 13,500 and 14,000 persons (Madison Parish) Tourist commissions/convention and visitors bureaus

Union Parish Detention Center Vermilion Mosquito Abatement District Vermilion Parish Economic Development District Alexandria Central Economic Development District Alexandria Taxing District Algiers Development District Ambulance service districts (municipal) Audubon Park Commission Broussard Environmental Service and Enhancement District Broussard redevelopment districts (also called downtown development districts) Capitol House Taxing District Central Business District Historic District Landmarks Commission Community and Historic Preservation District of the City of Abbeville Community development districts (municipal) Community improvement agencies (special acts) Covington (City of) public improvement districts Downtown Development District of the City of Baton Rouge Downtown Development District of the City of New Orleans Downtown Development District Downtown Economic Development District of the City of Monroe East Baton Rouge Parish Recreation and Park Commission East Baton Rouge Parish special taxing districts Economic development authority created by two or more municipalities (in any parish with a population more than 13,000 and fewer than 14,000) (municipal) *Economic development districts in local governmental subdivisions with a population fewer than 200,000 Florida Boulevard Economic Development

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Vermilion Parish Hospital Sales Tax District Number 2
 Veterans' memorial districts
 West Baton Rouge Museum Board
 Zachary Taylor Parkway District
 Zoning districts (St. Bernard Parish)

Municipal 8

*Airport authorities (municipal)

District Greater Baton Rouge
 Airport District Greater
 Baton Rouge Parking
 Authority Greater Baton
 Rouge Water Conservation
 District Hammond

Downtown Development
 District Historic district and
 landmark commissions
 (municipality) Historic
 preservation districts/historic
 district commissions Joint
 authorities and districts for
 special public purposes Joint
 sales and use tax
 commissions Kenner
 Assistance District Lafayette
 Centre Development District
 Lake Catherine Sewage and
 Water District Lower
 Ninth Ward Economic
 Development District
 Lutch-Gramercy General
 Improvement District
 Mamou Hospital Service
 District Minden Downtown
 Development District
 Municipal library boards
 Municipal service districts in
 Baton Rouge Municipal
 utilities commissions
 (municipalities of 6,000 to
 7,000 population) New
 community development
 corporations New Iberia
 Commercial Historic District
 New Orleans Building
 Corporation New Orleans
 Business and Industrial
 District New Orleans East
 Development District New
 Orleans Economic
 Development Commission
 New Orleans Historic District
 Landmarks Commission
 New Orleans Housing
 Commission New Orleans
 International Airport Sales
 Tax District New Orleans
 International Trade Building
 Corporation New Orleans
 Sewerage and Water Board
 Orleans Parish
 Communications District
 Orleans Parish Law
 Enforcement District
 Pineville Downtown
 Development District
 Playground and recreation

boards (municipal) Public
 power authorities
 Redevelopment agencies
 (municipal) Sewerage
 Control Commission of East
 Baton Rouge Southside
 Economic Development
 District of the City of
 Monroe Sprinkling and
 sweeping districts Sulphur
 Industrial Development
 District Tacony Restoration
 District/Authority Tax
 increment development
 corporations (municipal)
 Terrebonne Parish
 Corrections and
 Rehabilitation Commission
 Transportation Center
 Authority for the City of
 New Orleans (formerly the
 Public Belt Railroad
 Commission for the City of
 New Orleans) Vidalia
 Riverfront Development
 District Washington Museum
 and Tourist Commission
 Waste Management
 Authority (Lafayette) World
 Trade Center Taxing District

Joint Parish-Municipal

New Orleans Regional Recycling
 and Resource Recovery Authority

Louisiana laws also provide for various types
 of local areas for election purposes and
 administration of justice.

1. The cities of Baker and Zachary in
 East Baton Rouge Parish continue to
 exist as separate governments.

2. Legislation authorizing the St. Landry Parish
 Economic Inducement District was repealed in
 1997.

3. The Vidalia Port Commission and
 the Port of South Louisiana, previously
 classified as state agencies, were reclassified
 as special districts for the 2002 Census of
 Governments. Legislation authorizing the St.

Tammany Parish Port Commission and the Washington Parish Port Commission was repealed in 2001.

2. 4. The Cypress-Black Bayou Recreation and Water Conservation District, previously classified as a state agency, was reclassified as a special district for the 2002 Census of Governments.

5. The Louisiana Public Facilities Authority is an example of a large state agency created under this law.

6. Legislation authorizing the Catahoula Parish Port Commission, Lake Pontchartrain Sanitary District, Louisiana Alligator Market Development Authority, Louisiana Recreational Fishing Development Board, and Louisiana Resource Recovery and Development Authority was repealed in 2001. Legislation authorizing the Assumption Parish Port Commission, Bulk Cargo Offshore Terminal Commission, Louisiana Health Care Authority, Louisiana Maritime Development Authority, Louisiana Motor Vehicle Theft Prevention Authority, Louisiana Natural Gas Marketing Commission, and Southeast Louisiana Waste Management Authority was repealed in 1997. The title to property used by port commissions classified for census purposes as state agencies is vested specifically in the state, notwithstanding the fact that Louisiana statutes treat these commissions as political subdivisions.

The Vermilion Parish Law Library Commission, previously classified as a parish agency, was reclassified as a state agency for the 2002 Census of Governments.

1. 7. Legislation authorizing the North Lafourche Revitalization District was repealed in 2001. Legislation authorizing the Caddo Parish Communications District was repealed in 1999.

2. 8. Legislation authorizing the North Terrebonne Parish Drainage and Conservation District was repealed in 1997.

The New Orleans Business and Industrial District, previously classified as a special district, was reclassified as a municipal dependent for the 2002 Census of Governments.