

May 11, 2001
Opinion Number 01-32

Ms. Jessie McCrory LeBlanc
Assistant District Attorney
23rd Judicial District
430 South Burnside, Suite A
Gonzales, Louisiana 70737

84 – PARISHES
4 – ASSESSORS
107 – SHERIFFS

La. R.S. 33:4754 does not impose responsibility for collection of costs associated with the demolition or removal of condemned buildings on either the Assessor or Sheriff of Ascension Parish.

Dear Ms. LeBlanc:

This office is in receipt of your correspondence, which references Attorney General's Opinion No. 99-43, dated February 18, 1999. Attorney General's Opinion No. 99-43 pertains to the collection of the costs associated with the demolition or removal of condemned buildings and structures in Ascension in accordance with La. R.S. 33:4754. In your capacity as attorney for the Parish of Ascension, you have requested the opinion of this office regarding responsibility for placement of those costs on the tax rolls of the Parish.

According to your correspondence, Ascension Parish had hoped to implement this collection procedure by sending a letter to the appropriate entity requesting that the fees be placed on the tax notice and referencing the Parish ordinance authorizing same. However, both the Assessor and the Sheriff of Ascension have taken the position that they are not responsible for placing these items on the tax rolls. As such, you have asked this office to advise which entity is responsible for placing these items on the tax rolls.

We have examined La. R.S. 33:4754 and note that although the statute contains special provisions for collection of these costs by the Sheriff of Calcasieu Parish, it does not impose responsibility for collection of these amounts on either the Assessor or the Sheriff of Ascension or any other parish. Instead, La. R.S. 33:4754 merely indicates that "the director of finance or equivalent officer may add said amounts to the next ad valorem tax bill of the owner". As such, we are not in a position to indicate that either the Sheriff or the Assessor must accept responsibility for including these costs on the tax rolls.

We respectfully suggest that Ascension Parish attempt to come to a local resolution of this matter, either by ordinance or by agreement with the assessor or sheriff. If that cannot be accomplished, we suggest that the Parish contact members of its legislative delegation and try to seek legislative guidance by amendment of La. R.S. 33:4754 or adoption of other appropriate legislation.

Opinion Number 01-32
Ms. Jessie McCrory LeBlanc
Assistant District Attorney
23rd Judicial District
Page -2-

We hope the foregoing is of assistance. Should you or the Parish need assistance in other areas of the law, please do not hesitate to contact us.

Yours very truly,

RICHARD P. IEYOUNG
Attorney General

BY: _____
JEANNE-MARIE ZERINGUE BARHAM
Assistant Attorney General

RPI/JMZB/dam

Opinion Number 01-32
Syllabus

84 – PARISHES
4 – ASSESSORS
107 – SHERIFFS

La. R.S. 33:4754 does not impose responsibility for collection of costs associated with the demolition or removal of condemned buildings on either the Assessor or Sheriff of Ascension Parish.

Ms. Jessie McCrory LeBlanc
Assistant District Attorney
23rd Judicial District
430 South Burnside, Suite A
Gonzales, Louisiana 70737

Date Received:

Date Released: May 11, 2001

Jeanne-Marie Zeringue Barham
Assistant Attorney General