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Chief Bryant Williams
Caddo Fire District # 4
8240 Colquitt Road
Keithville, LA 71047

4- Assessors
47-A-1- Fire Protection Districts
115- Taxation-Collection and Enforcement against persons &
property
The Caddo Parish Fire District is granted original authority to collect
and enforce service charges under LSA-R.S. 40:1502.1, and may
enter into a cooperative endeavor with another collection agency.

Dear Mr. Williams:

This office is in receipt of your request in which you ask if it is the Caddo Parish Tax Assessor's responsibility to physically count all structures in Caddo Fire District # 4 subject to a service charge under LSA-R.S. 40:1502.1.

LSA-R.S. 40:1502.1 provides, in pertinent part:

(1)(a) The governing authority of any fire protection district assessing a service charge or rates of service charges for fire protection services as provided in this Section shall also have the authority to use any reasonable means to collect and enforce the collection of such service charges, including any means authorized for the collection of taxes.

In La. Atty. Gen. Op. No. 97-129 this office responded to an inquiry from the Livingston Parish Tax Assessor as to whether the authority or responsibility for the collection of Fire District service charges lies in that office. This office concluded that the service charge could be carried on the tax rolls if its inclusion would assist the fire district in its collection efforts. It was noted, however, that there is no requirement that the service charges be included absent a mutually agreeable arrangement between the assessor's office and the fire district. See also, La. Atty. Gen. Op. No. 96-427, La. Atty. Gen. Op. No. 98-347. Under this interpretation, the fire district is granted the original authority to enforce the collection of service charges under LSA-R.S. 40:1502.1, and is, therefore, authorized to delegate this authority to another collection agency such as the sheriff's office or an independent contractor. La. Atty. Gen. Op. No. 91-357.

This office is aware of the fact that the Sheriff's office has in the past collected the Caddo Parish Fire District service charge and has furthermore retained a percentage of the service charge as commission. If this commission is pursuant to an agreement between the District and the Sheriff's office such an agreement can be enforced under a contractual arrangement. La. Atty. Gen. Op. No. 96-427.

We trust this adequately responds to your inquiry. Please do not hesitate to contact us if we can be of any further assistance.

Yours very truly,

RICHARD P. IEYOUB
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CHARLES H. BRAUD, JR.
Assistant Attorney General

RPI/CHB,JR;mjb