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OPINION NO 03-0342

4 - ASSESSORS

La. R.S. 33:1461
Louisiana Constitution of 1974, Article 7, Section 14(C)

A satellite Assessor's office is allowed by La. R.S. 33:1461.

The Honorable Curtis McCune, Mayor
Town of Stonewall
P. O. Box 92
Stonewall, Louisiana 71078

According to provisions of the Louisiana Constitution of 1974, Section 14(C), a donation of public property is allowed if the donation is for a public purpose and is done as a part of a cooperative endeavor.

Dear Mayor McCune:

Your request for an Attorney General's opinion has been forwarded to me for research and reply. Specifically, you ask whether the DeSoto Parish Tax Assessor can give money from the Assessor's Salary and Expense Fund to the Town of Stonewall to construct offices for a satellite Tax Assessor's office in northern DeSoto Parish?

According to La. R.S. 33:1461:

§ 1461. Suboffices

Sheriffs and ex officio tax collectors and tax assessors of the parishes of this state are authorized to open and maintain such suboffices or offices as in their judgment the nature and requirements of their duties and work may require.

Therefore, the satellite office you propose to open is allowed by this statute.

Another consideration is whether giving these funds is a prohibited donation of public property in violation of the Louisiana Constitution of 1974, Article 7, Section 14. While Article 7, Section 14(A) generally prohibits the donation of funds of a political subdivision, Section 14(B) gives authorized uses of public property and Section 14(C) allows for the use of public property in cooperative endeavors. Section 14(C) states:

(C) Cooperative Endeavors. For a public purpose, the state and its political subdivisions or political corporations may engage in cooperative endeavors

The Honorable Curtis McCune, Mayor

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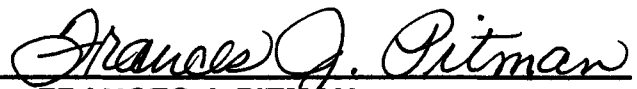
with each other, with the United States or its agencies, or with any public or private association, corporation, or individual.

It appears that according to the above constitutional provisions, a donation of public property is allowed if the donation is for a public purpose and is done as a part of a cooperative endeavor between your office and the Town of Stonewall. The specifics of what should be contained in this cooperative agreement should be negotiated by counsel for the Town of Stonewall and the DeSoto Parish Tax Assessor's office.

We trust this sufficiently answers your question. However, if you should need anything further, do not hesitate to contact this office.

Very truly yours,

**RICHARD P. IEYOUNG
ATTORNEY GENERAL**

BY: 
**FRANCES J. PITMAN
ASSISTANT ATTORNEY GENERAL**

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