

November 14, 2005
OPINION NO. 05-0332

4 -- Assessors

90 -- Police Juries - Powers & Functions

Mr. George F. Klumpp, Jr., CLDA
Chief Deputy Assessor
St. Tammany Parish Assessor's Office
701 North Columbia Street
Covington, Louisiana 70433

La. R.S. 33:4713

Assuming that the Assessor could show a need for a computerized mapping system, it is the opinion of this office that the police jury would have the obligation to purchase such a system and then bill the other tax recipients for their proportionate share.

Dear Mr. Klumpp:

Your request for an Attorney General's Opinion has been referred to me for research and reply.

Specifically, you ask whether under La. R.S. 33:4713 the police jury must pay for the cost of what you term a "Geographical Informational System" which presumably consists of a computer software program that shows customized and detailed views of lots and blocks within St. Tammany Parish.

The answer to this question is in the affirmative.

La. R.S. 33:4713 provides, in pertinent part, the following:

The cost of such furniture and equipment, supplies and maps as may be needed by the tax collector and assessors of each parish shall be borne proportionately by all tax recipient bodies in the parish in the proportion of the amount received from such tax monies by each recipient body in the parish.

The police jury or other governing authority shall make these purchases and then bill the other tax recipients for the proportionate share.

The statutory provisions cited above are not discretionary. They are mandatory, and as such, require the police jury or other parish governing authority to purchase all maps that are necessary for the performance of the assessor's official duties. Further, it is significant to note that the legislature did not place any restriction or limitation on the nature or type of map. Nor does the statute permit the police jury or parish governing authority to reject a request for maps just because of their cost. The statute simply says

George F. Klump, Jr.
Chief Deputy Assessor
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that the cost of maps, as may be needed, shall be borne proportionately by all tax recipient bodies. For these reasons, assuming the assessor adequately shows a need for a computerized mapping system, it is the opinion of this office that the police jury would have the obligation to purchase such a system and then bill the other tax recipients for their proportionate share.

This opinion is consistent with other opinions issued by this office on the subject. See, e.g., La. Atty. Gen. Op. 88-443.

We hope this sufficiently answers your inquiry, but if we can be of further assistance, do not hesitate to contact us.

Yours very truly,

CHARLES C. FOTI, JR.
ATTORNEY GENERAL

By: _____
Christopher D. Matchett
Assistant Attorney General

CCF,Jr.:CDM:lrs

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CHRISTOPHER D. MATCHETT
Assistant Attorney General