

September 8, 2006
OPINION NUMBER 06-0205

Hon. Rich Bailey, CLA
Assessor
Ouachita Parish
P.O. Box 1127
Monroe, Louisiana 71210

4 ASSESSORS
115 TAXATION – Collection & Enforcement against
 person & property
La. R.S. 33:1321, et seq; 33:1324.1; 33:1423
A sheriff and a municipality may enter into a
cooperative endeavor agreement to provide that
the municipal tax collector will collect the parish
property tax.

Dear Mr. Bailey:

You requested an Attorney General's opinion regarding the collection of property taxes. You indicate that several officials in Ouachita Parish have been working on having a property tax notice that, for those property owners inside a municipality, would include both the parish and city property taxes. A question has arisen as to whether the city tax collector could act as a "branch" of the Sheriff's office in collecting taxes. You advise that everyone will be on the same computer system and using the same collection program. Details of balancing and depositing daily collections would be worked out to satisfy audit requirements. You question whether it is permissible for a municipal tax collector to also collect the parish property tax?

La. R.S. 33:1321 et seq., authorize parishes, municipalities, or political subdivisions of the state to make agreements between or among themselves to engage jointly in the exercise of any power, provided that at least one of the participants to the agreement is authorized under a provision of general or special law to perform such activity or exercise such power as may be necessary for completion of the undertaking.¹

La. R.S. 33:1324.1 provides:

In order to effect economy of operation, any two or more political corporations or subdivisions may contract with each other to combine the use of administrative and operative personnel and equipment upon such basis of compensation therefore as may be mutually agreed to by all such political corporations and subdivisions.

¹ La. Const. Art. V, Sec. 27 provides, in part, that the Sheriff "shall be the collector of state and parish ad valorem taxes".

Based upon the foregoing, it is the opinion of this office that a sheriff and a municipality may enter into a cooperative endeavor agreement to provide that the municipal tax collector will collect the parish property tax. The fee to be paid would appear to be purely negotiable under the provisions of R.S. 33:1324.1. This office would point out that R.S. 33:1423 sets forth percentages which the tax collector may deduct as commission for the collection of ad valorem taxes. It is possible that this statute could give guidance in the determination of an appropriate fee. In accord is Attorney General Opinion No. 93-208.

Trusting this adequately responds to your request, we remain,

Yours very truly,

CHARLES C. FOTI, JR.
ATTORNEY GENERAL

BY: _____
KENNETH L. ROCHE, III
Assistant Attorney General

CCF, JR/KLR, III/crt

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Kenneth L. Roche, III
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