



LIZ MURRILL
ATTORNEY GENERAL

STATE OF LOUISIANA
DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL
P.O. Box 94005
BATON ROUGE, LA
70804-9005

October 1, 2024
OPINION 24-0021

71-1-1 – Municipal Fire & Police Civil Service

Fire Chief Brandon Stein
St. Tammany Fire Protection District 8
22445 Highway 36
Abita Springs, LA 70420

La. Const. art. VII, § 14
La. R.S. 33:4712.18

La. Const. art. VI, §32
La. R.S. 40:1501

Use of funds derived from Fire Protection District 8's current ad valorem taxes are limited to expenditure of funds in and for the district. While District 8 may temporarily loan personnel and equipment to District 7 pursuant to La. Const. art. VII, § 7 under prescribed circumstances, District 8 is not permitted to effectively operate District 7 with the personnel, equipment, and funds dedicated to District 8.

Dear Chief Stein:

Our office received your request for an opinion regarding the legality of the use of public funds, manpower, and equipment from one fire protection district in another fire protection district. You indicated in your request that Fire Protection District 7 is experiencing hardships in personnel and funding. Thus, a proposal is being considered that would have Fire Protection District 7 and 8 jointly operate a fire station that is within the jurisdictional boundaries of Fire Protection District 7 but would serve both districts. In speaking with you, you advised that District 8 would provide personnel and equipment to District 7. Funds would not be given directly to District 7 nor vice versa to District 8.

It is the opinion of this office that, while District 8 may temporarily loan personnel and equipment to District 7 pursuant to La. Const. art. VII, § 7 and La. R.S. 33:4712.18, under prescribed circumstances, District 8 is not permitted to effectively operate District 7 with the personnel, equipment, and funds dedicated to District 8.

Louisiana Constitution article VII, section 14(B)(14) authorizes a political subdivision, pursuant to written agreement, to donate the use of public equipment and personnel upon request to another political subdivision.¹ However, this provision does not negate the need for compliance with other constitutional provisions. Louisiana Constitution article VI, section 32 provides that political subdivisions may levy special taxes when authorized by a majority of the electors in that political subdivision. Louisiana Revised Statute 40:1501 provides that fire protection districts may submit to the electors of the district a proposition to levy ad valorem taxes and that the purpose of the tax be specified in the proposition. The Louisiana Supreme Court has previously held that when citizens vote to approve a tax proposition with a dedicated purpose, "the tax cannot be used for a purpose other than that approved by the citizens." *City of New Orleans v. Louisiana Assessors' Ret. & Relief Fund*, 2005-2548, p. 18 (La. 10/1/07), 986 So.2d 1, 16, *on reh'g* (1/7/08); *see also Denham Springs Econ. Dev. Dist. v. All Taxpayers, Prop. Owners*, 2004-1674, p. 14 (La. 2/4/05), 894 So.2d 325, 335.

¹ La. R.S. 33:4712.18 provides the requirement of the written agreement.

Currently, District 8 levies three ad valorem taxes, all of which were approved by the electors of the district in the October 14, 2017 election. Each proposition provides that the tax is to be used for various things "in and for the District."² Likewise, District 7's three currently authorized ad valorem taxes provide the same.³

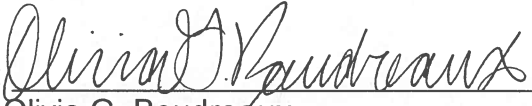
Article VII, § 14(B)(14) and La. R.S. 33:4712.18 do authorize one political subdivision to donate to another the use of equipment and utilization of personnel for temporary use under the circumstances prescribed in the referenced laws; however, such authorization does not contemplate or permit one political subdivision to effectively fund and operate another political with dedicated funds.

Because District 8's voter approved ad valorem taxes that limit the use of the tax proceeds to things in and for the district, District 8 may not operate District 7 with the loan of its equipment or personnel. Likewise, District 7 may not use resources funded with its ad valorem taxes to provide services outside of District 7.

We trust that this opinion of the Attorney General adequately responds to your inquiry. However, if our office can be of further assistance, please do not hesitate to contact us.

With best regards,

LIZ MURRILL
ATTORNEY GENERAL

BY: 
Olivia G. Boudreaux
Assistant Attorney General

LM:OGB

² See Fire Protection District No. 8 Propositions 1, 2, and 3 which were approved by the electors of District 8 in the October 14, 2017 election.

³ See Fire Protection District No. 7 Proposition, approved by the electors of District 7 in the December 10, 2016 election; Fire Protection District No. 7 Proposition, approved by the electors of District 7 in the May 4, 2016 election; and Fire Protection District No. 7 Proposition, approved by the electors of District 7 in the November 13, 2021 election.