



A Report from the Bureau  
of Governmental Research

# Who's Behind the Tree?

The Homestead Exemption  
and Taxpayers  
in the New Orleans Area

MARCH 2009

## INTRODUCTION

The late Louisiana Sen. Russell Long once quipped, with regard to tax legislation, “Don’t tax you, don’t tax me. Tax that fellow behind the tree.”

Proposals to increase the homestead exemption are often touted as a tax break for property owners. They are even promoted as an economic development stimulus. In reality, an increase in the homestead exemption falls short on both counts. The exemption decreases property taxes for some people, and puts the rest of the population – particularly businesses and rental property owners – behind the tree.

Proponents of the homestead exemption plan to introduce legislation this year that would place before voters a constitutional amendment to increase the exemption. One widely discussed proposal would more than double it, from \$7,500 to \$16,000 of assessed value, or from \$75,000 to \$160,000 of market value.

In this report, BGR examines the impact of such an increase on taxpayers in Jefferson, Orleans, St. Bernard and St. Tammany parishes. Who will pay less in property taxes? Who will have to pay more to make up for the lost revenue?

## BACKGROUND

Since the days of antiquity, government has levied taxes on property owners. The rationale today remains the same as then: Property owners, as the principal beneficiaries of government services and infrastructure, should contribute an appropriate share to maintaining them. In Louisiana, however, it doesn’t exactly work that way. Large numbers of property owners do not pay taxes. In 1996, BGR found that 65% of the assessed value of real estate in Orleans Parish was off the tax rolls for various reasons, including the homestead exemption and exemptions for property owned by governments and non-profits.<sup>1</sup> In that and subsequent reports, BGR has pressed for reforms of the exemption and assessment processes.

The Louisiana Constitution requires that most taxable property be assessed at a percentage of fair market

value. The percentage varies according to the class of property. All land is assessed at 10% of fair market value, as are residential improvements. The property of privately owned utilities, other than land, is assessed at 25%. Most other taxable property, including commercial improvements, is assessed at 15%.<sup>2</sup> The Louisiana Constitution requires that all property subject to taxation be reappraised at intervals of not more than four years.

But the constitution also contains a provision that lets many residential property owners off the hook. It exempts the first \$7,500 of the assessed value (\$75,000 of fair market value) of owner-occupied residences from state, parish and special ad valorem taxes. The exemption, known as the homestead exemption, does not apply to municipal taxes, except in New Orleans. There, the homestead exemption applies to state, general city, school and levee taxes, with one limited exception: All property owners in New Orleans are required to pay 7.92 mills on the full assessed value of their property for police and fire services.

The tax bill for a property is calculated by multiplying the property’s assessed value, adjusted for the homestead exemption when applicable, by the property tax rate expressed in mills. One mill is .001 of a dollar, or one dollar for each thousand dollars of assessed value. Therefore, if the property tax rate were 100 mills, the owner of a residential rental property valued at \$100,000 (with an assessed value of \$10,000) would pay \$1,000 in property taxes. The owner of a \$100,000 homestead-exempt property would pay only \$250. The owner of a \$100,000 commercial building (with an assessed value of \$15,000) would pay \$1,500.

## EXEMPTIONS IN THE NEW ORLEANS AREA

Currently, 246,000 homeowners in Jefferson, Orleans, St. Bernard and St. Tammany parishes take the homestead exemption. Approximately 26% of them have homes valued by the assessors at no more than \$75,000. These homeowners pay no taxes other than those for police and fire protection in New Orleans, and municipal taxes in the municipalities within Jefferson and St. Tammany parishes. Were the proposed increase in the homestead exemption to become

### Table 1: Expanding Exemptions

*How an increase in the homestead exemption would increase the number of homesteads whose market value is fully covered by the exemption.*

Parish	Eligible Homesteads	Valued Under \$75,000	% of Eligible	Valued Under \$160,000	% of Eligible
Jefferson	107,367	19,610	18%	77,874	73%
Orleans	57,262	23,933	42%	38,127	67%
St. Tammany	71,320	13,129	18%	40,385	57%
St. Bernard	9,654	6,652	69%	9,274	96%
<b>Total</b>	<b>245,603</b>	<b>63,324</b>	<b>26%</b>	<b>165,660</b>	<b>67%</b>

Source: Parish assessment data

The state constitution requires a millage rate adjustment to offset revenue lost from increases in the homestead exemption in reassessment years.<sup>3</sup> This is the basis for the claim of revenue neutrality. However, it is unclear whether the mandatory adjustment provision applies in years other than those in which the Louisiana Tax Commission orders a reassessment (typically every four years). If it applies only in years in which a

reality, 67% of homeowners in the four parishes would be off the hook for property taxes. (See Table 1.)

reassessment is ordered, then increasing the homestead exemption in other years would not trigger an increase in the millage rate. In that case, most tax recipient bodies would be exposed to a significant revenue loss.<sup>4</sup>

## THE CLAIM OF REVENUE NEUTRALITY

Leading advocates for increasing the homestead exemption claim that the change would be revenue neutral for tax recipient bodies. Whether this is the case depends on a number of factors, including the interpretation of ambiguous constitutional provisions, the year in which the change goes into effect, and the wording of the constitutional amendment put before the voters.

There are ways to overcome the uncertainty surrounding revenue neutrality. For instance, the constitutional amendment could call for a special millage adjustment to offset the reduction in taxable assessed value or make the homestead exemption increase take effect in a reassessment year. For purposes of this report, we have assumed that the constitutional amendment will be crafted in a way that makes the change revenue neutral for tax recipient bodies.

**Table 2: Effect of Proposed Change, Jefferson Parish (Unincorporated Metairie)**

Property Type	Homestead Exempt?	Fair Market Value	Tax with \$75,000 Homestead Exemption	Tax with \$160,000 Homestead Exemption	Tax Increase (decrease)	% change
Owner-occupied home	Yes	\$150,000	\$762	\$0	(\$762)	-100%
Owner-occupied home	Yes	\$300,000	\$2,287	\$1,663	(\$624)	-27%
Owner-occupied home	Yes	\$450,000	\$3,812	\$3,445	(\$367)	-10%
Owner-occupied home	Yes	\$650,000	\$5,845	\$5,822	(\$23)	0%
Owner-occupied home	Yes	\$1,000,000	\$9,403	\$9,980	\$577	6%
Residential rental	No	\$150,000	\$1,525	\$1,782	\$257	17%
Residential rental	No	\$300,000	\$3,050	\$3,564	\$514	17%
Residential rental	No	\$450,000	\$4,574	\$5,346	\$772	17%
Commercial building	No	\$300,000	\$4,574	\$5,346	\$772	17%
Commercial building	No	\$750,000	\$11,436	\$13,366	\$1,930	17%
Commercial building	No	\$1,500,000	\$22,871	\$26,732	\$3,861	17%

Note: BGR used unincorporated Metairie because it is the ward with the largest percentage of the parish's taxable assessed value (32%). BGR projects that the millage rate would increase from 101.65 mills to 118.81 mills in that area. Tax figures are rounded.

Source: BGR analysis of assessment data provided by the Jefferson Parish Assessor's Office.

**Table 3: Effect of Proposed Change, Orleans Parish (East Bank)**

Property Type	Homestead Exempt?	Fair Market Value	Tax with \$75,000 Homestead Exemption	Tax with \$160,000 Homestead Exemption	Tax Increase (decrease)	% change
Owner-occupied home	Yes	\$150,000	\$1,035	\$119	(\$916)	-89%
Owner-occupied home	Yes	\$300,000	\$2,987	\$2,102	(\$885)	-30%
Owner-occupied home	Yes	\$450,000	\$4,938	\$4,219	(\$719)	-15%
Owner-occupied home	Yes	\$1,000,000	\$12,094	\$11,981	(\$113)	-1%
Owner-occupied home	Yes	\$1,100,000	\$13,395	\$13,392	(\$3)	0%
Residential rental	No	\$150,000	\$1,952	\$2,117	\$165	8%
Residential rental	No	\$300,000	\$3,903	\$4,234	\$331	8%
Residential rental	No	\$450,000	\$5,855	\$6,350	\$495	8%
Commercial building	No	\$300,000	\$5,855	\$6,350	\$495	8%
Commercial building	No	\$750,000	\$14,636	\$15,876	\$1,240	8%
Commercial building	No	\$1,500,000	\$29,273	\$31,752	\$2,479	8%

Note: Information is for property located on the east bank outside of any special taxing district. BGR projects that the millage rate would increase from 130.10 mills to 141.12 mills in that area. Tax figures are rounded.

Source: BGR analysis of assessment data provided by the Orleans Parish Board of Assessors.

## IMPACT ON MILLAGE RATES

If the homestead increase is revenue neutral, the foregone taxes will be passed on to other taxpayers through millage rate increases. These will vary from jurisdiction to jurisdiction, depending on what portion of the tax base is composed of owner-occupied properties valued above \$75,000.

To illustrate the potential impact, BGR has prepared estimates of those increases in parts of Orleans, Jefferson, St. Bernard and St. Tammany parishes.<sup>5</sup>

The impact would be smallest in St. Bernard, where BGR estimates that the total millage rates would rise only 4%.<sup>6</sup> This is because owner-occupied properties valued above \$75,000 account for a relatively small portion of the parish’s property tax base.

BGR estimates that the total millage rate on the east bank of Orleans Parish would rise from 130.10 mills to 141.12 mills, or 8%, in a revenue-neutral scenario.<sup>7</sup> On the west bank, the millage rate would rise from 128.43 mills to 141.23 mills, or 10%.<sup>8</sup>

In Jefferson Parish, BGR estimates that the millage rate for parishwide taxes would rise from 47.96 mills to 56.17 mills, or 17%. Parishwide taxes include levies

for the Jefferson Parish Sheriff’s Office and the Jefferson Parish School Board.

The increases for Jefferson Parish’s special taxing districts would vary widely. In Grand Isle, for example, the rates for playground, levee and other special parish taxing districts would rise only 1%. This is because the homestead exemption increase would affect only a small portion of the property. Large special taxing districts, such as the consolidated drainage, sewerage, water, road lighting, garbage and playground districts, would see millage rate increases of approximately 17%. Smaller districts that are currently receiving a significant portion of their tax revenue from homesteads would see even larger increases. Fire Protection District No. 3, which serves unincorporated River Ridge, and Fire Protection District No. 5, which serves unincorporated Terrytown, would face millage rate increases of 38% and 28%, respectively.<sup>9</sup>

Millage rate increases would be more pronounced in St. Tammany Parish, where homesteads valued at more than \$75,000 constitute a significant portion of the property tax base.<sup>10</sup> In St. Tammany, the total millage rate for parishwide taxes and taxes for large special districts would rise between 30% and 41%, depending on location.<sup>11</sup> Property owners in many areas would see their total rates surge above 200 mills for these

**Table 4: Effect of Proposed Change, St. Bernard Parish (Chalmette)**

Property Type	Homestead Exempt?	Fair Market Value	Tax with \$75,000 Homestead Exemption	Tax with \$160,000 Homestead Exemption	Tax Increase (decrease)	% change
Owner-occupied home	Yes	\$150,000	\$786	\$0	(\$786)	-100%
Owner-occupied home	Yes	\$300,000	\$2,359	\$1,528	(\$831)	-35%
Owner-occupied home	Yes	\$450,000	\$3,932	\$3,164	(\$768)	-20%
Owner-occupied home	Yes	\$1,000,000	\$9,699	\$9,165	(\$534)	-6%
Owner-occupied home	Yes	\$2,200,000	\$22,281	\$22,258	(\$23)	0%
Residential rental	No	\$150,000	\$1,573	\$1,637	\$64	4%
Residential rental	No	\$300,000	\$3,146	\$3,273	\$127	4%
Residential rental	No	\$450,000	\$4,718	\$4,910	\$192	4%
Commercial building	No	\$300,000	\$4,718	\$4,910	\$192	4%
Commercial building	No	\$750,000	\$11,796	\$12,275	\$479	4%
Commercial building	No	\$1,500,000	\$23,591	\$24,550	\$959	4%

Note: Information is for property located in Chalmette. BGR used this area because it is one of the more populated areas of the parish. There are no municipalities in St. Bernard Parish. BGR projects the millage rate would increase from 104.85 mills to 109.11 mills in that area. Tax figures are rounded.

Source: BGR analysis of assessment data provided by the St. Bernard Parish Assessor's Office.

taxes alone. (That rate does not include municipal taxes or taxes for small special districts.)

In St. Tammany, the millage rate increases would be most evident in its special taxing districts. The average millage rate increase for a large special district in St. Tammany would be 43%, compared to a 34% increase for law enforcement, schools and other parishwide millages. For example, in Fire Protection District No. 8, which services the Abita Springs area, the millage rate would rise 62%, from 26.57 mills to 42.93 mills.

## IMPACT ON TAXPAYERS

Raising the homestead exemption would affect taxpayers differently, depending on their eligibility for the exemption and the value of their property. While the increase may provide a “free ride” for some, other citizens will pay the price.

An increase in the homestead exemption from \$75,000 to \$160,000 would result in property tax reductions for many homeowners and tax increases for all non-exempt residential and commercial property owners. The extent of those impacts would vary by

parish. In Orleans, where a relatively modest millage rate increase would occur, a \$160,000 exemption would give owners of homes valued as high as \$1.1 million a lower tax bill.

However, in the unincorporated Mandeville area of St. Tammany, which accounts for more than 20% of the parish’s taxable assessed value, the benefit of the exemption would evaporate for owners of homes valued at more than \$400,000. Owners of higher-valued homes, residential rental property and commercial property (and, indirectly, tenants) would shoulder the burden of higher taxes.

Tables 2 through 5 provide examples of how property tax bills for different types of property owners in Jefferson, Orleans, St. Bernard and St. Tammany parishes would change if the homestead exemption were increased from \$75,000 to \$160,000 of market value. The tables assume that the exemption increase would be accompanied by a millage increase to make it revenue neutral. Approximate break-even points for owner-occupied homes are shaded. The calculations for the commercial building property type, which is assessed at 15% of fair market value, do not include land.

**Table 5: Effect of Proposed Change, St. Tammany Parish (Unincorporated Mandeville Area)**

Property Type	Homestead Exempt?	Fair Market Value	Tax with \$75,000 Homestead Exemption	Tax with \$160,000 Homestead Exemption	Tax Increase (decrease)	% change
Owner-occupied home	Yes	\$150,000	\$1,096	\$0	(\$1,096)	-100%
Owner-occupied home	Yes	\$300,000	\$3,287	\$2,746	(\$541)	-16%
Owner-occupied home	Yes	\$400,000	\$4,747	\$4,707	(\$40)	-1%
Owner-occupied home	Yes	\$450,000	\$5,478	\$5,687	\$209	4%
Owner-occupied home	Yes	\$1,000,000	\$13,511	\$16,473	\$2,962	22%
Residential rental	No	\$150,000	\$2,191	\$2,942	\$751	34%
Residential rental	No	\$300,000	\$4,382	\$5,883	\$1,501	34%
Residential rental	No	\$450,000	\$6,573	\$8,825	\$2,252	34%
Commercial building	No	\$300,000	\$6,573	\$8,825	\$2,252	34%
Commercial building	No	\$750,000	\$16,433	\$22,062	\$5,629	34%
Commercial building	No	\$1,500,000	\$32,866	\$44,125	\$11,259	34%

Note: Information is for property located in the Mandeville area, outside of city limits. This is the largest single tax district in St. Tammany, accounting for more than 20% of the parish's taxable assessed value.

BGR projects that the total millage rate for parishwide taxes and taxes for large special districts would increase from 146.07 mills to 196.11 mills in that area. The rates do not include any taxes for small special districts. Tax figures are rounded.

Source: BGR analysis of assessment data provided by the St. Tammany Parish Assessor's Office.

## OTHER CONSIDERATIONS

Proponents of the higher homestead exemption make several arguments in its favor. First, they note that the value of the homestead exemption, fixed at \$75,000 in 1982, has steadily eroded due to inflation. If the exemption had kept pace with inflation, it would be worth approximately \$160,000 today. The proposed adjustment, they argue, merely offsets the decline in the value of the exemption that has occurred over time as property values have increased.

Proponents further argue that the decline in the relative value of the homestead exemption has shifted more of the property tax burden onto homeowners. The Jefferson Parish assessor points out that homeowners' share of the burden has increased by approximately 300% since 1988. According to the assessor, Jefferson homeowners' share of property taxes rose from 6% in 1988 to 24% in 2008. BGR notes that homeowners' share of the tax burden remains far below what it would be if these properties were fully taxable. In 2008, the homestead exemption protected 50% of the value of homesteads, and 19% of the parish's total assessed value, from taxation.<sup>12</sup>

Additionally, they contend that the exemption is necessary to help homeowners in hard economic times. Homeowners faced both the consequences of the national economic downturn and the statewide property reassessment in 2008. Proponents argue that the combination of these factors has made homeownership less affordable. A homestead exemption increase would provide a much-needed tax cut, particularly for the middle class.

However, there are several opposing arguments to raising the homestead exemption. First, the millage rate increases would make it more expensive to do business and rent property in Louisiana. This would reduce Louisiana's commercial appeal and its economic prospects, negatively impacting the state's citizens through lost job opportunities. It could also exert downward pressure on the tax base, forcing governments to raise millage rates higher or cut back on services. To the extent that retailers pay more because of higher property taxes, consumers are likely to feel the effects in the form of higher prices.

The millage rate impacts would also increase the tax burden on the owners of rental properties and indirect-

ly on their renters. Most, if not all, of the increase is likely to be passed on to renters, making their housing less affordable. This could undermine the ongoing efforts to increase the supply of affordable rental housing throughout the New Orleans metropolitan area.

In addition, opponents argue that Louisiana homeowners currently enjoy one of the most generous homestead exemptions in the country, as well as one of the lowest property tax burdens. A study by the Tax Foundation found that the median property taxes on owner-occupied homes in large Louisiana parishes, as a percentage of the median estimated home value, ranked among the lowest in the country.<sup>13</sup> Median property tax as a percentage of median income was also relatively low. Meanwhile, Louisiana businesses pay the lion's share of state and local taxes, approximately 61%, well above the national average of 44%.<sup>14</sup>

## CONCLUSION

One of the fundamental principles of taxation is that it should be effective and fair. The proposed increase is neither. It would exacerbate existing inequities and undermine efforts to retain and create jobs. Commercial properties, which are already taxed at a 50% higher rate than residential properties, and rental properties would bear the brunt of the break. Clearly, this is not a formula for successful economic development.

BGR has consistently opposed any blanket homestead exemption. As it has pointed out in the past, hardship cases are better addressed through a carefully crafted program that connects the exemption levels with income levels. Under the current system, all homeowners get the tax break, regardless of need. Others – mainly the owners and occupants of rental and commercial properties – pick up the tab.

Louisiana should be working to distribute the tax burden more equitably and to align the state's tax system with its goals. Increasing the homestead exemption would be a step in the opposite direction.

For these reasons, BGR opposes any expansion of the homestead exemption.

## END NOTES

<sup>1</sup> The report, entitled *Property Taxes in New Orleans: Who Pays? Who Doesn't? And Why?*, is available at [www.bgr.org](http://www.bgr.org).

<sup>2</sup> Some property, such as agricultural, marsh and timber lands, is assessed at 10% of its use value.

<sup>3</sup> Article VII, Section 23(B) of the Louisiana Constitution provides that the total amount of property taxes collected “in the year in which the reappraisal and valuation provisions of Section 18, Paragraph (F) of this Article are implemented” will not increase or decrease above or below the collections in the prior year because of a reappraisal or valuation or changes in the homestead exemption. To accomplish this, the provision requires taxing authorities to adjust the millage rates.

The phrase “in the year in which the reappraisal and valuation provisions of Section 18, Paragraph (F) of this Article are implemented” is ambiguous. Section 18(F) requires that all taxable property be reappraised and valued at least every four years. Historically, the state has mandated reassessments every four years, the most recent occurring in 2008. If the state continues the cycle, the next mandatory reassessment year would be 2012.

Although reassessments typically occur every four years, they can take place in any year. The Louisiana Tax Commission can order a reassessment for faulty assessments, as it did for Orleans Parish residential property in 2005. (Due to Hurricane Katrina, the Tax Commission delayed implementation of the reassessment until 2007 for the 2008 tax year.) Individual assessors can trigger a reassessment and millage adjustments in their parishes by reappraising property and submitting the proposed millage adjustments to the Legislative Auditor for review. It is unclear whether a year in which one or more, but not all, assessors reassess property would qualify as a reassessment year for the purpose of a millage adjustment based on a homestead exemption increase.

<sup>4</sup> Millages levied to support general obligation bonds would be increased to maintain revenue for debt service payments.

<sup>5</sup> BGR estimated the millage rate increases in this report using assessment data collected from assessors in Jefferson, Orleans, St. Bernard and St. Tammany parishes for the 2008 tax year (2009 in Orleans). The estimates assume that the assessed values of property remain constant. The effect on millage rates could be mitigated if assessed value rises, or exacerbated if it falls.

<sup>6</sup> The current total millage rates in St. Bernard Parish are 104.85 mills for the area north of the Violet Canal, which includes Arabi, Chalmette, Meraux and Violet, and 105.95 mills for the area south of the canal, which includes Poydras, Caernarvon and the remainder of the parish. The difference in the total millage rates results from slightly different millages for fire protection in the two areas.

<sup>7</sup> The total millage rate does not include millages levied by special taxing districts, such as the Downtown Development District.

<sup>8</sup> The Orleans Levee District and the Algiers Levee District have different millage rates. The Algiers Levee District's millage would rise more than its east bank counterpart's because the homestead exemption increase would remove a greater proportion of the tax base on that side of the river.

<sup>9</sup> BGR estimates the millage rate in Fire Protection District No. 3 would rise from 13.77 mills to 19.01 mills, while the rate in Fire Protection District No. 5 would rise from 16.58 mills to 21.15 mills.

<sup>10</sup> Property eligible for the homestead exemption accounts for 61% of total assessed value in St. Tammany, compared to 39% in Jefferson, 30% in Orleans and 18% in St. Bernard.

<sup>11</sup> Large special districts included in this analysis are: Fire Protection District Nos. 1 to 13; Recreation District Nos. 1, 2, 4, 6, 7, 11, 12 and 14; Road Lighting District Nos. 1, 4, 5 and 7; the North Shore Harbor Center District; the Slidell Hospital District; and Waterworks District No. 2.

<sup>12</sup> Homesteads, including the exempt portion, accounted for approximately \$1.54 billion of the \$3.97 billion total assessed value in Jefferson Parish in 2008. The exempt portion totaled approximately \$772 million.

<sup>13</sup> Tax Foundation, *Property Tax on Owner-Occupied Housing, by County, Ranked by Taxes as Percentage of Home Value, 2007*, September 23, 2008. The study includes Orleans, Jefferson and St. Tammany parishes, but not St. Bernard Parish. The study analyzes data from the U.S. Census Bureau's 2007 American Community Survey of counties with populations of 65,000 or greater. Estimates of real estate taxes, income and home value were provided by homeowners responding to the Census' survey.

<sup>14</sup> Ernst & Young LLP, *Total state and local business taxes: 50-state estimates for fiscal year 2007*, April 2008, p. 12.

### **BGR Review Committee**

Hardy B. Fowler, *Chairman*  
Herschel L. Abbott, Jr.     Arnold B. Baker  
Hans B. Jonassen         Henry O'Connor, Jr.  
Lynes R. Sloss             Sterling Scott Willis  
Brent Wood

### **BGR Project Staff**

Janet R. Howard, *President & CEO*  
Peter Reichard, *Project Manager/Co-Author*  
Stephen Stuart, *Principal Researcher/Co-Author*  
Patricia Morris, *Research Analyst*

### **BGR**

The Bureau of Governmental Research is a private, non-profit, independent research organization dedicated to informed public policy making and the effective use of public resources for the improvement of government in the New Orleans metropolitan area.

This report is available on BGR's web site, [www.bgr.org](http://www.bgr.org).

### **BGR Board of Directors**

#### **Officers**

Hans B. Jonassen, *Chairman*  
Sterling Scott Willis, *Vice Chairman*  
Robert W. Brown, *Secretary*  
J. Kelly Duncan, *Treasurer*

#### **Board Members**

Herschel L. Abbott, Jr.  
Robert C. Baird, Jr.  
Arnold B. Baker  
James B. Barkate  
Virginia Besthoff  
Christian T. Brown  
Pamela M. Bryan  
Karl J. Connor  
Joan Coulter  
Ludovico Feoli  
Hardy B. Fowler  
Aimee Adatto Freeman  
Julie Livaudais George  
Shelby P. LaSalle, Jr.  
Matthew P. LeCorgne  
Mary Matalin  
Mark A. Mayer  
Henry O'Connor, Jr.  
N.J. "Woody" Ogé  
Nolan V. Rollins  
Lynes R. Sloss  
Tiffany J. "T.J." Thom  
Ann Thorpe Thompson  
Madeline D. West  
Andrew B. Wisdom  
Brent Wood

#### **Honorary Board**

Harry J. Blumenthal, Jr.  
Edgar L. Chase III  
Louis M. Freeman  
Richard W. Freeman, Jr.  
Ronald J. French  
David Guidry  
Paul M. Haygood  
Diana M. Lewis  
Anne M. Milling  
R. King Milling  
George H. Porter III  
Edward F. Stauss, Jr.



**Bureau of Governmental Research**  
938 Lafayette St., Suite 200  
New Orleans, Louisiana 70113



**Bureau of Governmental Research**  
938 Lafayette St., Suite 200  
New Orleans, Louisiana 70113

Nonprofit Org.  
U.S. Postage  
PAID  
New Orleans, LA  
Permit No. 432