Jefferson Parish voters will decide whether to renew a 2.26-mill, 10-year property tax dedicated to animal shelter and control, public health facilities, and services and supports to parish residents with mental health needs, addictive disorders and intellectual or developmental disabilities. The Parish projects the tax would yield an estimated $7.8 million annually. If voters renew the tax it would run from 2021 through 2030.

Key Background and Findings

- Renewal of the tax would reset its current rolled-back rate of 2.14 mills to the previously authorized maximum rate of 2.26 mills. This would result in a slight tax increase of 0.12 mills, beginning in 2021. For example, the tax for a homestead-exempt property valued at $220,000 would increase $1.76 from $31.46 to $33.22 a year.

- As determined by the Parish Council, the Animal Shelter currently receives 64% of the tax revenue ($4.7 million in 2017), the Health Unit facilities receive 10% ($730,000), and the Jefferson Parish Human Services Authority (JPHSA) receives 26% ($1.9 million). The council has not changed the percentage of millage revenue allocated to each entity since 2014.

- In 2017 millage revenue accounted for 86% of total Animal Shelter revenue, 90% of total Health Unit facilities revenue and 8% of total JPHSA revenue.

- The Animal Shelter runs two shelters and is responsible for animal control. The Animal Shelter recently opened a new West Bank facility and will be paying debt service through 2020. Once its debt is retired, it would like to use any surplus revenue to build a new East Bank shelter. The current facility has many serious issues and has failed State inspections. Ongoing spay/neuter efforts and improved promotion of pet adoption have allowed the Animal Shelter to reduce its euthanization rate from 53% in 2011 to 19% in 2017.

- The Health Unit provides facilities for two State-run primary health care clinics. Parish provision of Health Unit facilities is a state mandate. The State is responsible for funding all clinic operations and services.

- JPHSA, a political subdivision of the State, provides services for mental health, physical and mental developmental disabilities and addictive disorder treatment, as well as integrated primary care. It is funded largely through State appropriations and service charges. Its State appropriations have decreased significantly in recent years, increasing its reliance on the millage. State law mandates minimum annual Parish funding of JPHSA of $552,000. JPHSA must use all millage revenue for programs and services, and cannot use the revenue for general operations.

- BGR evaluated whether the tax is necessary. Without millage funding, the Parish would likely be able to cover the costs of the State mandates for Health Unit facilities and the minimum requirement for JPHSA through its General Fund. However, the General Fund could not absorb the costs of Animal Shelter operations and debt service and the funding above the mandated level for JPHSA without significant cuts to other Parish services. The Animal Shelter would be left with insufficient funding to cover the costs of housing and caring for stray animals, and would be forced to euthanize many more. JPHSA would have to cut services and supports for vulnerable Parish residents.

- BGR evaluated whether the tax is appropriately sized. All three entities have identified legitimate needs that require the level of revenue the tax renewal would provide at the 2.26-mill rate.

- BGR evaluated whether the tax revenue will be well spent. The three entities receiving revenue from the millage have demonstrated capable stewardship of taxpayers’ money, using the revenue to improve operations and facilities and provide several quality services to Parish residents.

BGR Position

**FOR.** The millage pays for State mandates for public and behavioral health, supports programs and services that are vital to the well-being of vulnerable Parish residents, and provides the primary source of funding for animal control and shelter services. The entities receiving revenue from the millage have demonstrated capable stewardship of taxpayers’ money by controlling spending, improving outcomes and responding to parish needs. The entities have identified legitimate projects or services that they would fund with any additional revenue realized from the Parish’s restoration of the millage rate to the maximum authorized 2.26-mill rate.