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BGR Examines New Orleans Parks and Recreation Tax Proposal

Today, the Bureau of Governmental Research (BGR) releases *On the Ballot: New Orleans Parks and Recreation Tax Proposal, May 4, 2019*. The report analyzes a May 4 tax proposition in New Orleans to replace three existing property taxes for parks and recreation totaling 6.31 mills with a single property tax at the same 6.31-mill rate.

Voter approval would not result in a tax increase. The existing taxes fund Audubon Zoo (0.32 mills), the Audubon Aquarium of the Americas and related facilities (2.99 mills), and the New Orleans Recreation Development Commission and the City of New Orleans Department of Parks and Parkways (3 mills, split evenly between the two agencies). The proposed replacement tax would run for 20 years. It would fund more park agencies and a broader range of purposes than the existing taxes do. In the first year, the Audubon Commission would receive \$4.4 million less tax revenue, but it would be able to apply the revenue to any of its facilities. City Park would receive its first-ever property tax funding of \$2 million a year. NORDC's share would grow by \$1.4 million, and Parks and Parkways' by \$1 million.

Voter approval would also trigger a 20-year agreement intended to enhance the four park agencies' collaboration, planning and public accountability for their tax expenditures. The agreement calls for greater collaboration on maintenance, programming and capital project planning, among other things. It also requires the City of New Orleans and the agencies to create a 10-year citywide master plan for parks, open space and recreation. The agreement also requires an annual accounting of millage expenditures and biannual community meetings.

BGR's *On the Ballot* report finds that the agencies have demonstrated the necessity of the new revenue or, in the case of Audubon, the continued receipt of a lesser amount of tax revenue. BGR's report also finds that the agencies have also developed spending plans aligned with their needs as well as their shares of the proposed millage. However, funding for the master plan remains undetermined in size and source. The agencies have agreed to contribute "reasonable funding" toward the planning process and seek philanthropic support. Finally, the four

agencies have prioritized their spending in the context of their broader strategic plans and objectives, and they have agreed to new accountability provisions. Each park agency has adopted a strategic plan that places significant emphasis on community benefits.

Therefore, BGR takes the following position on the tax proposition:

FOR. New Orleans' parks and recreation facilities support citizens' quality of life. They also draw many visitors from around the region and beyond. But the existing property taxes fund too narrow a range of entities and purposes. The proposition gives voters a chance to rebalance the tax revenue. It emerged from a process that evaluated and prioritized agency needs. Without increasing taxes, the millage would provide greater funding to the New Orleans Recreation Development Commission and the City's Department of Parks and Parkways, helping them to improve their services and programs. It would provide City Park with its first-ever property tax revenue, helping to stabilize its budget and enhance park amenities. And it would enable the Audubon Commission to retain a smaller but more flexible source of revenue for its Zoo, Aquarium and other facilities. In addition to rebalancing tax revenue, voter approval of the proposition would put into effect an agreement among the park agencies and the City intended to foster greater planning, coordination, and public accountability.

If voters approve the proposition, BGR urges the City administration and City Council to regularly monitor the agencies' spending plans and performance of the commitments and obligations in the cooperative endeavor agreement. One key commitment is the funding and execution of a comprehensive parks and recreation planning process. BGR urges the City and park agencies to develop a model planning process, encourage public input, seek to maximize coordination and cooperative efforts among park management agencies, and provide for annual public reporting and accountability during implementation.

Read the full report and two-page summary on BGR's website, www.bgr.org.

This report is the latest in BGR's *On the Ballot* series, which provides voters with objective, nonpartisan analysis of significant ballot propositions in the New Orleans metropolitan area. In producing *On the Ballot* reports, BGR recommends positions consistent with its mission of promoting informed public policy and the effective use of public resources for the improvement of local government. *On the Ballot* reports bring to light the strengths and weaknesses of ballot propositions and assess the potential for government expenditures or actions to efficiently achieve beneficial outcomes for citizens.

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BGR is a private, nonprofit, independent research organization. Since its founding in 1932, it has been dedicated to informed public policy-making and the effective use of public resources in the Greater New Orleans area. For more information, call 525-4152 or visit BGR's website, www.bgr.org.