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ON THE BALLOT

A Report from the Bureau of Governmental Research

ST. TAMMANY PARISH SALES TAX, NOVEMBER 13, 2021

INBRIEF

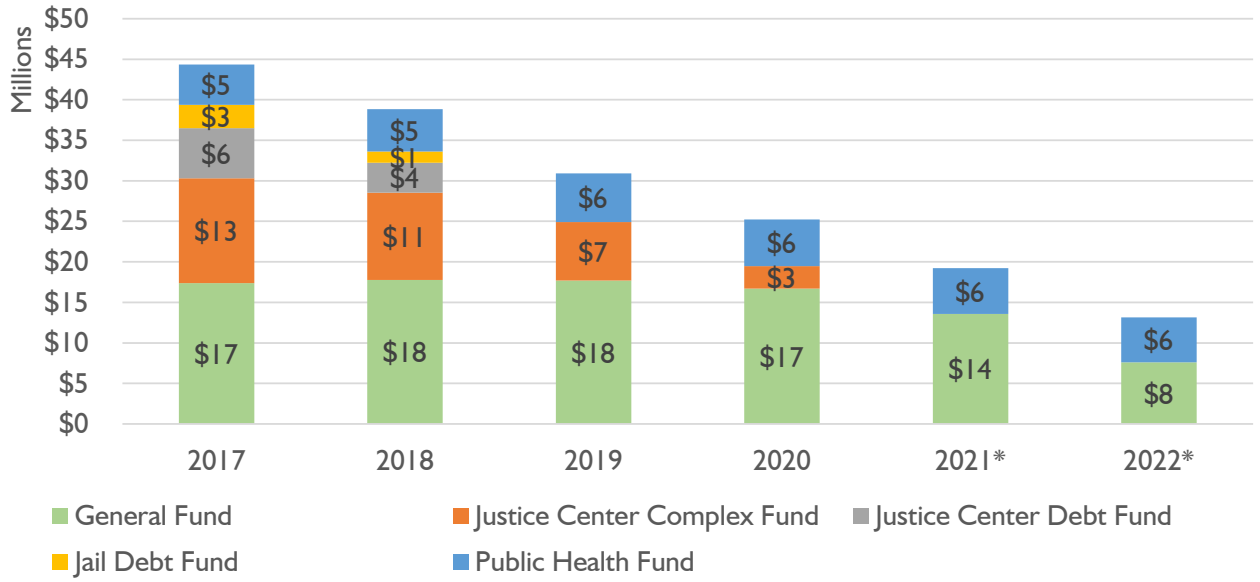
On November 13, voters in St. Tammany Parish will decide whether to approve a new 0.4% parishwide sales tax to fund State-mandated responsibilities of the Parish Government (the Parish). The Parish's obligations include financial and operational support to the 22nd Judicial District Court and certain independent offices, such as the sheriff, district attorney, clerk of court, assessor and registrar of voters. The Parish also must provide a "good and sufficient" courthouse and jail. The proposed tax would generate an estimated $22.2 million annually and be levied for seven years, beginning January 1, 2022.

Historically, the Parish relied on two dedicated sales taxes to meet its obligations for the jail and Justice Center courthouse complex (Justice Center). However, the taxes expired in 2018 after voters rejected the Parish's three attempts to renew them. Since then, the Parish has relied heavily on operating reserve funds for the jail and Justice Center, exhausting the last of these funds in September 2021.

In addition, the elimination of the taxes and their reserves has increased stress on the Parish's General Fund, which totaled only $11.8 million in 2021 (less than 10% of the Parish's operating budget) and pays for Parish costs and services that lack a dedicated funding source. While the Parish has made cuts in other areas to free up General Fund revenue, reliance on the Fund to pay for State mandates and other Parish expenditures has consumed most of its reserves. The chart below tracks the decline of available reserve funds to meet the Parish's annual obligations.

INBRIEF CONTINUED ON NEXT PAGE

ST. TAMMANY PARISH RESERVES AVAILABLE TO PAY STATE MANDATES



* Year-End Projected Fund Balance.

Source: Information provided by St. Tammany Parish Government to the St. Tammany Parish Revenue Review Advisory Committee, December 2, 2020.

Meanwhile, the Parish faces an unsustainable operating shortfall at the jail, a growing list of deferred maintenance and capital needs at the Justice Center, and partially funded obligations to the District Attorney. If the Parish does not fund its obligations, the agencies could sue to force payment.

Facing a fiscal crisis, the Parish President appointed the St. Tammany Revenue Review Advisory Committee (Advisory Committee) in 2020. The Parish President tasked the committee with conducting an independent review of the Parish's finances and determining a sustainable solution to meet State-mandated responsibilities. The committee's report concluded the Parish needs a new source of funding to pay for State mandates. It recommended a 0.4% parishwide sales tax levied for seven years to fund a spending plan that would enable the Parish to meet what it views as full funding of its obligations. The Parish Council adopted the committee's recommendations and placed the current proposition on the ballot. The proposition is the fourth attempt to fund the Parish's mandated responsibilities, but differs in its shorter term and broader eligible uses.

BUDGETED AND PROJECTED COSTS FOR STATE-MANDATED RESPONSIBILITIES
(Figures in $ millions)

Parish Obligation	Budgeted 2021 Costs	Proposed Spending Plan
Jail (Sheriff)	$8.3	$12.1
District Attorney	5.1	8.1
Justice Center	3.5	5.4
District Court	3.1	3.4
Other	1.7	1.8
Total Parish Obligations	**$21.7**	**$30.8**

BGR analysis of financial data in St. Tammany Parish Government presentations prepared for the St. Tammany Revenue Review Advisory Committee, March 18 and April 14, 2021, and other information provided by the Parish Government.

REPORT HIGHLIGHTS

To analyze the proposition, BGR considered four questions that address the efficient and effective use of public resources: (1) Has the Parish carefully planned how it will spend the tax revenue and provide financial stewardship and accountability for taxpayer dollars? (2) Is the tax an acceptable way to fund the purposes in light of alternative funding options? (3) Is the tax appropriately sized to meet the needs specified in the plan? (4) Is there evidence indicating the tax would result in effective outcomes for the public? Based on this analysis, BGR found the following:

- The Parish has developed a spending plan that would enable it to fully fund its State mandates. The plan would increase the Parish's current spending on State mandates from $21.7 million to $30.8 million annually. This would allow the Parish to fulfill its share of operating and repair costs at the jail and eliminate the unsustainable, recurring operating shortfall. At the Justice Center, the spending plan would restore some cuts made in operations, while enabling the Parish to retain efficiencies gained after the tax expired. It would also provide funding for annual Justice Center repair needs. In addition, the spending plan would enable the Parish to meet all of its obligations for the District Attorney's Office, which it historically has not done. This would enable the District Attorney to shift away from relying on court fines and fees to fund criminal prosecutions and allow that revenue to support other programs, such as the office's diversion program and new community outreach and educational programs. The District Attorney would also retain recent efficiencies that have improved operational processes and reduced average incarceration times and, in turn, taxpayer costs at the jail. See the table above for a comparison of the 2021 budgeted costs for State mandates and the cost of mandates according to the Parish's spending plan.

INBRIEF CONTINUED ON NEXT PAGE

About BGR's *On the Ballot* Series

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.

- The spending plan would become part of the Parish Council's annual budget process. Each year, the council would hold public meetings to determine how it will allocate tax revenue among the governmental agencies based on need. This would provide the public with an opportunity to participate in the budget process for the tax revenue and track the Parish's use of tax dollars. In addition, the public would reassess the Parish's financial stewardship of tax revenue through a shorter, seven-year renewal period.

- The proposed sales tax is an acceptable funding mechanism for the Parish's mandated responsibilities. Some of the advantages of a sales tax include its ability to be imposed on residents and visitors alike and the potential for revenue growth as the Parish's population and economic activity increases. The Parish also could begin receiving tax revenue in early 2022 to meet State mandates. Other revenue-raising options available to the Parish, including new or rededicated property taxes, have significant limitations or drawbacks.

- The tax would generate an estimated $22.2 million annually and enable the Parish to pay for most of the $30.8 million in State mandates. The Parish would use $8.6 million in recurring General Fund revenue to pay the remainder. This would reduce the strain on the General Fund and leave roughly $3 million in recurring General Fund revenue each year. Parish officials say they can use this revenue to restore cuts to code enforcement, blight remediation, recreational facilities and public health services.

"The proposition overcomes concerns BGR raised during past renewal attempts. This time, the Parish has accompanied the tax request with a clear spending plan and accountability measures. ... The shorter seven-year term of the tax gives voters an opportunity in the near future to hold Parish officials responsible for their stewardship of tax revenue."

- The tax would prevent a fiscal crisis for the Parish. If voters reject the proposition, the Parish will not have the recurring revenue it needs to meet the full slate of State-mandated responsibilities. Further, the Parish cannot rely on its General Fund to pay those costs as this could eliminate the Parish's financial cushion for emergencies, strain its cash flow, lower its bond rating and expose it to new risks.

- The tax would help sustain and improve service quality during the next several years. A significant portion of the tax revenue would go to the Parish's justice system, which has a direct impact on crime and public safety. The tax would also support the agencies housed in the Justice Center that provide core government services. Finally, the tax could restore quality of life or public health services that suffered budget cuts in recent years, enhancing those resources for parish residents.

BGR POSITION

FOR. The proposed sales tax would provide the Parish with a new revenue source sufficient to pay for State-mandated responsibilities related to the justice system and other governmental services essential to residents' quality of life. The tax would put an end to a deepening fiscal crisis in St. Tammany Parish Government that has resulted from a lack of undedicated revenue to meet these obligations.

The proposition overcomes concerns BGR raised during past renewal attempts. This time, the Parish has accompanied the tax request with a clear spending plan and accountability measures. It would have flexibility to allocate tax revenue among the governmental agencies depending on their annual budget needs. It also has accountability mechanisms that let the public track the tax's revenue and expenditures. The shorter seven-year term of the tax gives voters an opportunity in the near future to hold Parish officials responsible for their stewardship of tax revenue. Finally, the proposed tax provides the Parish with a new revenue source that can be scaled to the Parish's population growth and increases in economic activity.

INTRODUCTION

Three years ago, St. Tammany Parish voters rejected the renewal of two sales taxes dedicated to the parish jail and Justice Center courthouse complex (Justice Center) – each a major responsibility of Parish Government (the Parish) mandated by the State of Louisiana (State). As discussed in the sidebar, the election marked the third failed attempt to renew the taxes, and they soon expired. Since then, the Parish has struggled to continue funding the jail and Justice Center, as well as keep up with its State-mandated responsibilities to other local government agencies.

On November 13, the Parish will ask voters to approve a new parishwide sales tax to fund its State-mandated responsibilities. The proposed 0.4% tax would be slightly less than the 0.5% combined rate of the expired taxes. It would also pay for a broader range of uses beyond the jail and Justice Center. The proposition refers to mandates for the District Attorney's Office and the 22nd Judicial District Court, as well as those associated with Justice Center operations and maintenance and the St. Tammany Parish Sheriff's Office for the jail. However, the list of State mandates is longer, and tax revenue could pay for mandates not specified in the proposition.

The Parish estimates the tax will generate $22.2 million annually. If voters approve the tax, it would be levied for seven years, beginning January 1, 2022. For an overview of how the proposed tax would affect taxpayers, see the "Taxpayer's Bottom Line" sidebar.

BGR prepared this report to provide voters with an independent, nonpartisan analysis to help them make an informed decision on the proposition. This analysis is grounded in BGR's mission of promoting the effective use of public resources. The report also provides background and current context for the proposition, as well as BGR's position.

BACKGROUND AND CONTEXT

State Mandates

Under Louisiana law, parish governments must provide financial and other support to several local governmental agencies. These State-mandated responsibilities include providing a "good and sufficient" courthouse and jail.[1] In addition, parish governments must support the operations of the district court and certain independent offices, including the sheriff, district attorney, clerk of court, assessor and registrar of voters. While requirements vary somewhat by agency, parish governments usually are required to provide office space, furniture, equipment and supplies.[2] Further, State law requires them to pay the salaries and benefits of district court judges and other court-related staff.[3] It also directs parish governments to reimburse the district attorney for administrative staff, special officers and investigators, and office-related expenses.[4]

THE TAXPAYER'S BOTTOM LINE

General sales tax rates vary throughout St. Tammany. If voters approve the proposed 0.4% sales tax, the overall rate in unincorporated areas and the municipalities of Covington, Slidell, Abita Springs and Madisonville would increase from 8.7% to 9.1%. The rate in Pearl River would rise from 8.95% to 9.35%. In Mandeville, Folsom and Sun, the rate would increase from 9.2% to 9.6%. These rates do not include the additional sales taxes levied in certain commercial areas that the Parish and the City of Slidell have designated as economic development districts.*

The proposed increase of 0.4% amounts to 40 cents per $100 of taxable purchases. For example, a taxpayer buying a $1,500 refrigerator would pay an additional $6 in sales tax. The tax on a $30,000 vehicle would increase by $120.

If voters reject the proposition, current sales tax rates would not change.

* Louisiana Association of Tax Administrators, St. Tammany Parish sales tax rates, effective July 1, 2018.

A HISTORY OF THE JUSTICE CENTER AND JAIL TAXES

In 1998, voters approved two taxes for the Justice Center and jail, each levied at a rate of 0.25% for 20 years.

The Justice Center tax paid for the construction of a new courthouse and capital improvements that expanded the facility to its current footprint. Tax revenue also paid for annual operations and maintenance at the Justice Center, along with its annex facility in Slidell.

The jail tax initially funded a capital expansion project that nearly quadrupled the size of the jail. Tax revenue also paid for annual operations and maintenance of the jail, the Parish's obligations to provide food, clothing and medical care, and capital improvements.

In 2016, as their expiration date approached, the Parish asked voters to renew both taxes. Some voters, however, questioned renewing them at the same rate and for the same term given that the Parish would soon retire the bonds that were issued to build the courthouse and expand the jail. Voters rejected both renewals.

In 2017, the Parish asked voters a second time to renew both taxes. It proposed a reduced tax rate of 0.2% and a 10-year renewal term for each tax. In addition, the Parish proposed directing at least 10% of future Justice Center tax revenue to operate the specialty courts.* Both propositions failed.

In 2018, the Parish asked voters a third time to renew both taxes. It presented the same proposition from 2017. BGR recommended renewing the jail tax given the revenue needed for the Parish's and Sheriff's obligations to support the jail. However, BGR did not support the renewal of the Justice Center tax because, at the time, the tax had generated a significant surplus and the Parish had not clearly demonstrated how much revenue it needed to meet the Center's future operating and capital needs.** Voters rejected the renewal attempts and both taxes expired on March 31, 2018.

The current proposition is the fourth attempt to fund these mandates, but differs in its shorter term and broader purpose, which are discussed further in this report.

* The 22nd Judicial District judges operate several specialty courts, including Behavioral Health Court, Drug Court, Family Preservation Court, Re-Entry Court, Sobriety Court and Veterans Court.

** BGR, *On the Ballot: St. Tammany Parish Sales Tax Renewals, March 24, 2018*. BGR did not issue reports on the previous renewal attempts.

Election	**1998**	**2016**	**2017**	**2018**	**2021**
Ballot Proposition	Jail and Justice Center Sales Taxes	First Renewal Attempt	Second Renewal Attempt	Third Renewal Attempt	New Sales Tax for State-Mandated Responsibilities
Each Tax	0.25%	0.25%	0.20%	0.20%	Single 0.40% Tax
Total Rate	0.50%	0.50%	0.40%	0.40%	
Term	20 Years	20 Years	10 Years	10 Years	7 Years
Eligible Uses	Jail and Justice Center	Jail and Justice Center	Jail, Justice Center and Specialty Courts	Jail, Justice Center and Specialty Courts	Any State-Mandated Responsibility of Parish Government
Voters' Decision	**YES**	**NO**	**NO**	**NO**	**November 13**

While State law requires parish governments to support these governmental agencies, it does not establish a specific funding level. Louisiana courts have generally interpreted the mandates to mean the "reasonable expenses" of the agencies.[5] Further, State law does not specify how parish governments should pay for the mandates. However, if a parish government were to refuse to pay or not pay enough, the judges and officials could sue to enforce the mandates.[6]

The Parish budgeted $21.7 million in 2021 for its State-mandated responsibilities. It allocated the largest portion, $8.3 million, to the jail, which the Sheriff operates.[7] The Parish is obligated to pay for food, clothing and medical care to people who are incarcerated at the jail awaiting trial or serving parish sentences. It is also required to fund a portion of jail operating and maintenance costs, as well as capital repairs and improvements.[8]

The Parish uses the Justice Center to fulfill its obligation to provide a courthouse and office space for the district court and other local officials. To support office operations, the Parish purchases equipment, handles technology needs, and provides administrative and human resources assistance. It also maintains the facility. In 2021, the Parish budgeted $3.5 million for Justice Center operations and maintenance. The Parish must make capital repairs and improvements at the Justice Center, but it did not budget any new projects in 2021.

In addition, the Parish budgeted $5.1 million for the 22nd Judicial District Attorney (District Attorney) and $3.1 million for the 22nd Judicial District Court (District Court) judges and staff. For a complete list of the Parish's 2021 budgeted costs for State mandates, see Table 1.

TABLE 1. ST. TAMMANY PARISH GOVERNMENT'S BUDGETED COSTS FOR STATE-MANDATED RESPONSIBILITIES IN 2021

(Figures rounded to nearest $ thousand)

Parish Responsibilities	**Budgeted 2021 Costs**
Jail (Sheriff)	$8,303,000
Courthouse and Offices:	
Justice Center (Covington)	3,511,000
Justice Center Annex (Slidell)*	136,000
District Attorney's Civil Division Office (Mandeville)	54,000
Public Defender's building	26,000
District Attorney:	
Criminal Division	3,409,000
Civil Division	1,635,000
District Court	3,101,000
Other Responsibilities:	
Agency Administrative and Technology Support**	649,000
Constables and Justices of the Peace	264,000
Registrar of Voters	250,000
Veterans Affairs	118,000
Minute clerks and bailiffs	112,000
Jury commissioner	36,000
Election polling sites	33,000
City Court of East St. Tammany	17,000
Total Parish-Funded Responsibilities	**$21,652,000**

* The annex includes satellite offices for the assessor, clerk of court, district attorney, public defender and registrar of voters.

** These costs include Parish administrative support to all agencies for human resources, payroll, finance and procurement, as well as telephone, internet and other technology services.

BGR analysis of financial data in St. Tammany Parish Government presentations prepared for the St. Tammany Revenue Review Advisory Committee, March 18 and April 14, 2021, and other information provided by the Parish Government. Numbers may not add due to rounding.

A Developing Financial Crisis

Before the Justice Center and jail taxes expired, they funded a significant portion of the Parish's mandated responsibilities. In 2017, the last time the Parish collected the taxes for a full year, they collectively generated $24 million.[9] The Parish spent most of the tax revenue on Justice Center and jail operating costs ($15.5 million) and capital and debt service costs ($7.4 million). It saved the remaining tax revenue ($1.1 million) for future needs.[10] The Justice Center and jail taxes did not pay for other State-mandated responsibilities, which cost the Parish $6.8 million.[11] In total, the Parish spent $30.1 million on State mandates in 2017, significantly more than the 2021 budget.

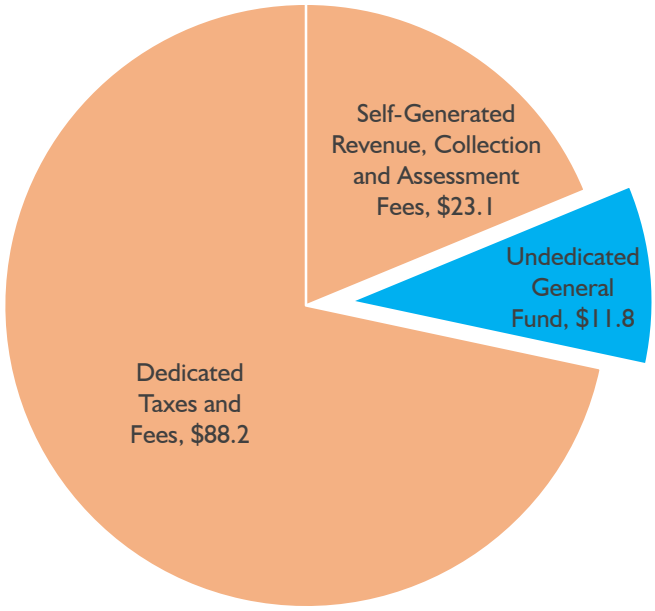
To manage without the expired taxes, the Parish has relied heavily on its reserves to meet its State-mandated responsibilities. It also has reduced costs at the Justice Center and decreased its contribution to the Sheriff for the jail, as well as cut Parish services and spending to free up other revenue.

Relying on Available Reserves. Collectively, reserve funds dedicated to the Justice Center and jail totaled $22 million at the end of 2017. By the end of 2018, the Parish had exhausted all reserves in their debt service funds to retire the remaining bonds for the jail and Justice Center.[12] It also has used some of the Justice Center's operating reserve each year but depleted this fund in September 2021. Thus, at the start of 2022, the Parish will have no operating reserves for either facility.[13]

The elimination of the taxes and their reserves has increased stress on the Parish's General Fund, which pays for Parish expenses and services that lack a dedicated funding source (e.g., special taxes or user fees). As shown in Chart A, the General Fund represents less than 10% of the Parish's $123 million operating budget in 2021. Most Parish revenue is dedicated to specific purposes, leaving only $11.8 million available for discretionary use.

Since the end of 2017, the General Fund's reserve has totaled between $16 million and $17 million. However, about $12.5 million is set aside to cover cash flow needs and operating contingencies.[14] With the General Fund now bearing more State-mandated responsibilities, the Parish expects to close 2021 with only $1.1 million in discretionary, undedicated reserves above that minimum amount. Further, the Parish expects to exhaust those discretionary reserves by March 2022. Chart B tracks the decline of available reserve funds to pay for State mandates.

CHART A. REVENUE DEDICATIONS APPLY TO 90% OF ST. TAMMANY'S 2021 BUDGET
(Figures in $ millions)

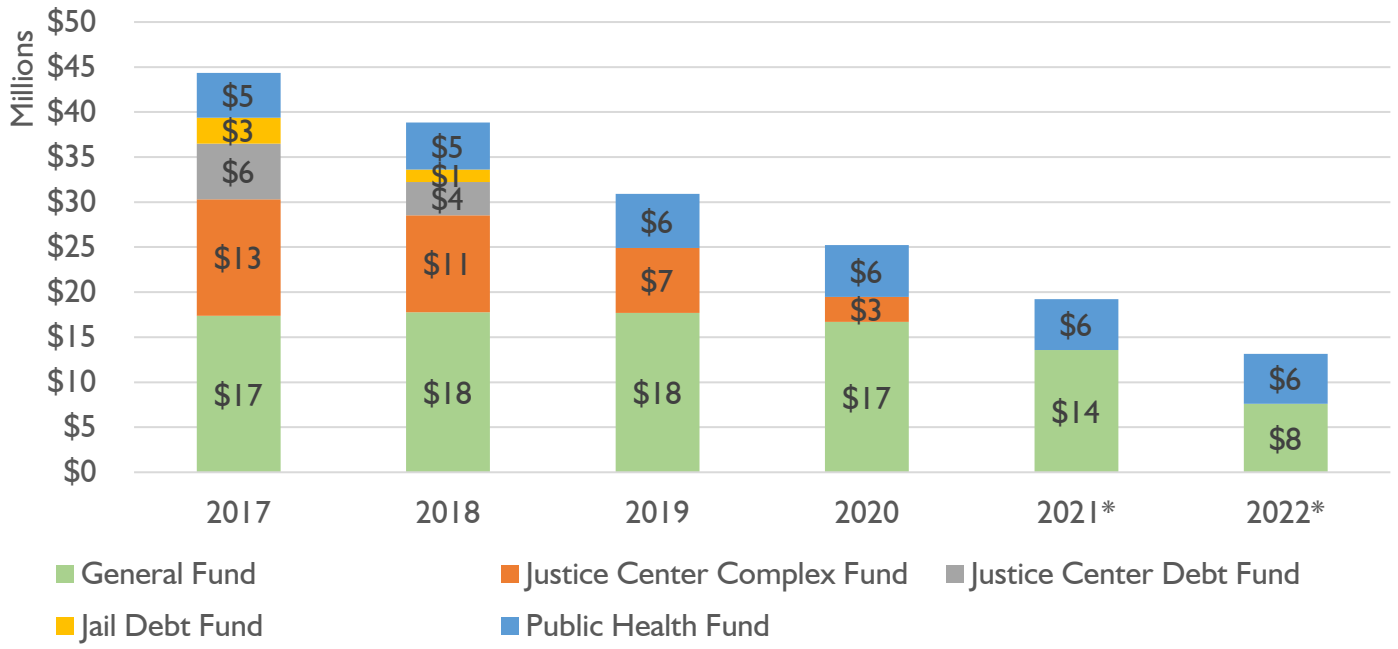


Note: Self-generated revenue consists of utility, permit, license, lease and other revenue tied to funding those Parish operations. Dedicated taxes and fees include the Public Health Fund, of which the Parish currently uses 60% to meet its medical care obligations at the jail.

Source: St. Tammany Parish budget data provided to the St. Tammany Revenue Review Advisory Committee, February 9, 2021.

Reducing Costs at the Jail and Justice Center. Since 2018, the Parish has reduced its contribution to the Sheriff for the jail and relied on the Sheriff to cover the financial gap. Based on a cost-sharing agreement, the Parish should pay for more than half of the jail's $20.8 million operating cost in 2021.[15] Because it was unable to do

CHART B. ST. TAMMANY PARISH RESERVES AVAILABLE TO PAY STATE MANDATES
(Figures in $ millions)



* Year-End Projected Fund Balance.

Source: Information provided by St. Tammany Parish Government to the St. Tammany Revenue Review Advisory Committee, December 2, 2020.

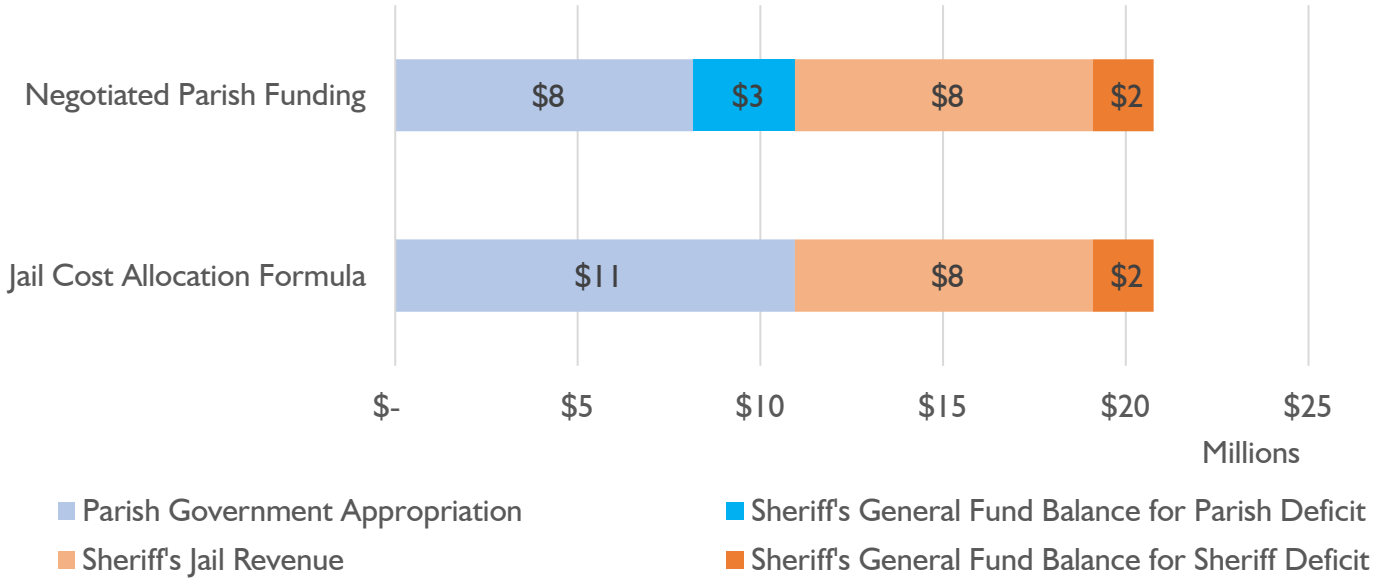
so, the Parish and Sheriff negotiated a lower amount, with the Parish providing only $8.3 million to support the jail. The reduced funding from the Parish will create a $2.8 million operating shortfall that the Sheriff will cover with money from the office's general fund, which is separate from the Parish's. But losses in other funding that the Sheriff receives for the jail will increase the total operating shortfall to nearly $4.5 million. The Sheriff projects that the office's general fund cannot sustain a recurring operating shortfall beyond five years.[16] Chart C compares what the Parish should pay the Sheriff for the jail's operations based on the cost allocation method to the reduced, negotiated payment.

The Sheriff has held jail operating costs relatively steady since 2017, with most operating costs associated with personnel. Faced with the expiration of the jail tax, the Sheriff reduced jail personnel by 81 positions, or 31%, in 2018. This saved money for both the Parish and the Sheriff. While the Sheriff pays personnel costs for deputies to provide security, the Parish's appropriation pays for a portion of staff who perform building maintenance, food service, booking, bonding and transportation. However, the initial cost savings have eroded due to an increase in overtime costs in 2019 (which the office subsequently was able to reduce and control) and annual pay raises that the Sheriff viewed as necessary to retain deputies and other employees and maintain productivity. The Sheriff has also controlled costs by terminating jail programs, outsourcing medical care and deferring most capital projects.

At the Justice Center, the Parish has decreased operating costs from $5.4 million in 2017 to $3.5 million in 2021. Significant initial reductions occurred in security, maintenance, janitorial services and management. The Parish has also deferred capital improvements and the Justice Center's deferred repair and maintenance costs have grown to $6.1 million.

In total, the Parish has reduced its mandated costs at the jail and Justice Center by more than $11 million since

CHART C. SHERIFF'S INCREASED SHARE OF JAIL COSTS AS A RESULT OF LOWER NEGOTIATED PARISH FUNDING
(Figures in $ millions)



BGR analysis

the taxes expired, as shown in Table 2. This figure reflects the operating cost reductions, deferral of capital projects and the retirement of the remaining debt on the facilities.[17]

As reflected in the table, the Parish did not reduce funding for the District Attorney because, for years, the Parish has provided the office with only partial funding for State mandates. In 2018, the District Attorney won a court ruling to implement an existing mandate to serve as the Parish's legal counsel. While this increased spending on mandated costs, the Parish redirected funding from the now-defunct Parish Legal Department to the District Attorney's civil division.

Freeing Up Other Parish Revenue. The Parish also made reductions in other areas of its budget to free up revenue to pay for State mandates.

In 2018, the Parish started using a portion of its Public Health Fund to meet its medical care obligations at the jail. The Parish now uses $2.4 million, or 60% of the fund's tax revenue, for that purpose. This required a corresponding $2.4 million reduction in health department staffing and funding for community programs. The remaining revenue supports community health services, mental health services and the Safe Haven campus for behavioral health care. The long-term outlook for the fund, however, is uncertain as the fund's dedicated property tax will expire in 2023. If this occurs, the fund will lose its only source of recurring revenue.[18]

The Parish also has reduced discretionary spending and services within the General Fund to make more money available for State-mandated responsibilities. It laid off 24 employees across several general administrative departments in 2018, and it has reduced Parish administration and council costs that it cannot allocate to other departments.[19] In addition, the Parish discontinued its blight program, reduced staff in code enforcement, raised building permit fees to reduce dependence on the General Fund, ceased certain beautification projects, and relied on grants and other dedicated revenue for emergency preparedness and operations. The Parish also reduced operations at several public facilities it manages and allocated some economic development tax resources to them.[20] These efforts freed up about $3.2 million in the General Fund.

TABLE 2. COMPARISON OF ST. TAMMANY PARISH'S SPENDING ON STATE-MANDATED RESPONSIBILITIES IN 2017 AND 2021
(Figures in $ millions)

Mandates	2017 Actual Expenditures	Net Budget Adjustment	2021 Adopted Budget Expenditures
Jail	$11.9	-$3.6	$8.3
Justice Center	11.0	-7.5	3.5
District Attorney	3.2	+1.9	5.1
District Court	2.5	+0.6	3.1
Other Agencies	1.4	+0.3	1.7
Total	**$30.1**	**-$8.4**	**$21.7**

BGR analysis of St. Tammany Parish budget data

Further, the Parish has taken steps to control cost growth. In 2018, it imposed a temporary hiring freeze, which has now been lifted. It also has limited pay raises for all Parish government employees to a single cost-of-living raise in 2019.

Advisory Committee Recommendations

Facing a fiscal crisis, the Parish President appointed the St. Tammany Revenue Review Advisory Committee (Advisory Committee). The Parish President tasked the 24-member committee, comprised of elected officials, business leaders and citizens, with conducting an independent review of the Parish's finances and determining a sustainable solution to meet State-mandated responsibilities.

Beginning in 2020, the Advisory Committee reviewed Parish budget and financial documents and met regularly with the Parish's chief financial officer. It also received budget presentations from the offices of the Sheriff and District Attorney, reviewed information the assessor provided, and met with the Parish's bond counsel to discuss potential ballot initiatives. While the committee's meetings were not public, meeting notes and some virtual meeting videos are now available for review.[21]

The Advisory Committee's April 2021 report affirmed the Parish's need for a new source of funding to pay for State-mandated responsibilities.[22] As discussed below, it considered multiple spending plans developed by the Parish administration and various funding options. Ultimately, it recommended a 0.4% parishwide sales tax levied for seven years to fund a spending plan that would enable the Parish to meet what it views as full funding of its mandated responsibilities. The committee presented its findings and recommendations to the Parish Council during a public meeting. The Council adopted the committee's recommendations and placed the current proposition on the ballot.[23]

ANALYSIS

To analyze tax proposals, BGR applies four criteria related to the efficient and effective use of public resources. This framework derives from BGR's research on government finance and taxation, as well as consultation with government finance experts.

A government entity asking voters to approve a tax should demonstrate that:

- It has carefully planned how it will spend the tax revenue and provide financial stewardship and accountability for taxpayer dollars.
- The tax is an acceptable way to fund the purposes in light of alternative funding options.

- The tax is appropriately sized to meet the needs specified in the plan.
- There is evidence indicating the tax would result in effective outcomes for the public.

Has the Parish carefully planned how it will spend the tax revenue and provide financial stewardship and accountability for taxpayer dollars?

The Parish has developed a spending plan to fulfill its State mandates. The plan would allocate annual tax revenue among the governmental agencies based on need, while reducing the strain on the General Fund. Further, accountability measures would give the public an opportunity to participate in the budget process for the tax revenue, track the Parish's use of tax dollars, and reassess the Parish's financial stewardship through a shorter renewal period.

Spending Plan. The Parish presented the Advisory Committee with three scenarios for consideration regarding its spending plan for State-mandated responsibilities. The first scenario maintains the current level of services and corresponding funding reflected in the 2021 budget. The second scenario would provide additional funding to restore jail and Justice Center services to pre-2018 levels, before the sales taxes expired. It would also provide $1 million annually to each facility for repair and replacement costs according to their 10-year capital plans. The third scenario would add funding for the District Attorney, the District Court and the City Court of East St. Tammany, allowing the Parish to achieve what it views as full funding of its State-mandated responsibilities. Table 3 compares the costs of the three scenarios.

The Parish plans to fund its obligations at the highest level based on the third scenario. This scenario, in the Parish's view, would address not just the Parish's current spending, but also obligations now shouldered by some of the agencies the Parish is supposed to support and other mandates simply left unfunded. See the appendix for a full breakdown of how the Parish funded its obligations in 2021.

The $22.2 million in revenue projected from the proposed tax would cover most of the $30.8 million in obligations in the third scenario. The Advisory Committee and the Parish agreed that the Parish would continue using unrestricted revenue from its General Fund to pay for the $8.6 million remainder.

The proposition does not allocate specific revenue amounts or percentages for the mandates; therefore, voter approval of the tax would not lock in any spending plan. The Parish Council would determine funding through the annual budget process. The process would start with an agency preparing its budget and providing it to the Parish's Finance Department for review. The agency and the Parish would work together to determine which expenses qualify as State mandates and could be paid for with the tax revenue. Next, the agency would present its budget, including its State-mandated expenses, to the Parish Council. After holding public budget hearings, the Council would determine the allocation of tax revenue to the various agencies.

Parish officials say this approach provides some flexibility to address annual fluctuations in its cost obligations to the agencies. While the proposition allows the Parish to spend tax revenue on major capital investments that qualify as State-mandated responsibilities, officials say the Parish intends to use the revenue for recurring operating expenses budgeted by the various governmental agencies and repair and replacement costs at the jail and Justice Center.

Because the Parish's spending plan would increase funding for some State mandates, BGR evaluated the major increases for the jail, Justice Center and District Attorney.[24] It found that the proposed $3.8 million increase for the jail would allow the Parish to fulfill its share of operating costs. While the Sheriff has continued jail operations in recent years with a lower appropriation from the Parish, this has created a $2.8 million shortfall that is straining the jail's finances. The increase in funding would eliminate this recurring shortfall and also provide $1 million annually to address repair and replacement needs established in the Sheriff's 10-year jail capital plan.

TABLE 3. SPENDING PLAN SCENARIOS FOR STATE-MANDATED RESPONSIBILITIES AND SERVICES CONSIDERED BY THE ST. TAMMANY REVENUE REVIEW ADVISORY COMMITTEE
(Figures rounded to nearest $ thousand)

PARISH RESPONSIBILITIES	Maintain Current Services (2021 Budget)	Restore Jail and Justice Center Services ...	... and Fund District Attorney and Court Mandates
Jail (Sheriff)	$8,303,000	$12,079,000	$12,079,000
Courthouse and Offices:			
Justice Center (Covington)	3,511,000	5,454,000	5,454,000
Justice Center Annex (Slidell)*	136,000	136,000	136,000
District Attorney's Civil Division Office (Mandeville)	54,000	54,000	54,000
Public Defender's building	26,000	26,000	26,000
District Attorney:			
Criminal Division	3,409,000	3,409,000	6,363,000
Civil Division	1,635,000	1,635,000	1,635,000
District Court	3,101,000	3,101,000	3,432,000
Other Responsibilities:			
Agency Administrative and Technology Support**	649,000	649,000	649,000
Constables and Justices of the Peace	264,000	264,000	264,000
Registrar of Voters	250,000	250,000	250,000
Veterans Affairs	118,000	118,000	118,000
Minute clerks and bailiffs	112,000	112,000	112,000
Jury commissioner	36,000	36,000	36,000
Election polling sites	33,000	33,000	33,000
City Court of East St. Tammany	17,000	17,000	141,000
Total Parish-Funded Responsibilities	**$21,652,000**	**$27,371,000**	**$30,781,000**

* The annex includes satellite offices for the parish assessor, clerk of court, district attorney, public defender and registrar of voters.
** These costs include Parish administrative support to all agencies for human resources, payroll, finance and procurement, as well as telephone, internet and other technology services.

BGR analysis of financial data in St. Tammany Parish Government presentations prepared for the St. Tammany Revenue Review Advisory Committee, March 18 and April 14, 2021, and other information provided by the Parish Government. Numbers may not add due to rounding.

Likewise, the proposed increase for the Justice Center would restore about $900,000 of cuts in maintenance, security and other operations, while also providing $1 million annually for repair and replacement needs.[25] For the last several years, the Parish has managed to operate and maintain the Justice Center, despite a smaller budget. However, the Parish has used reserve funds to support the current level of services, which is not sustainable. In addition, the current reduced level of spending is creating significant deferred maintenance at the complex. The proposed funding increase would provide the Justice Center with a total of $5.5 million annually for recurring operating costs and facility needs, less than half of the $12 million it received in 2017 before the tax expired.

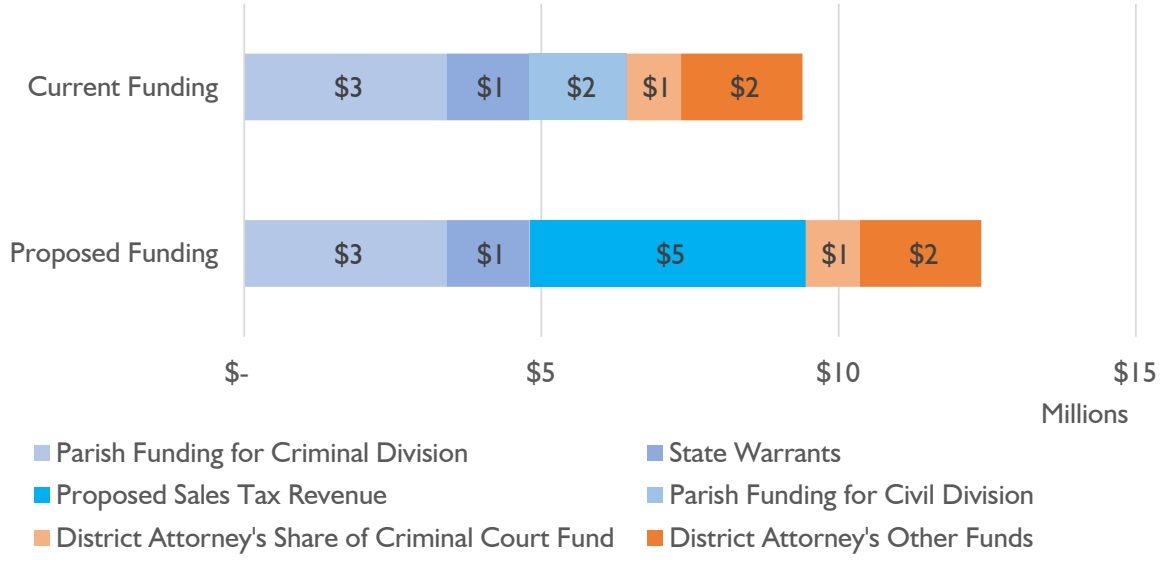
Historically, the Parish has not fulfilled all of its obligations to the District Attorney's Office. Thus, the proposed $4.6 million funding increase would address mandates for the office's criminal and civil divisions. The District Attorney would allocate $2.9 million for the criminal division's operations, which it currently covers with revenue from court fees, fines, forfeitures and other sources.[26] Receiving tax revenue would free up these other revenue sources, which the office would use to improve the pre-trial diversion program by defraying program costs, reducing participant fees and bringing critical services, such as certified social workers and counselors, in-house. These changes would enable the office to better assist diversion program participants and potentially reduce recidivism. In addition, the District Attorney would consider using the office's other revenue sources to create new community and student-based outreach programs geared toward building public trust and educating citizens about the criminal justice system. It could also enhance its current prosecutorial capabilities to handle more complicated matters, such as cybercrimes.

The District Attorney's civil division, which provides legal representation to Parish Government, would receive the other $1.7 million. This would replace funding it currently receives in the form of reimbursements from other Parish departments and agencies. Those reimbursements cover almost the entire cost, leaving only $25,000 borne by the Parish's General Fund. If voters approve the proposed tax, those departments and agencies would retain their funding.

Chart D illustrates the current and potential District Attorney funding for its criminal and civil divisions.

CHART D. DISTRICT ATTORNEY'S POTENTIAL INCREASED FUNDING VIA PROPOSED SALES TAX

(Figures in $ millions)



BGR analysis

If the Parish does not fund its mandated responsibilities, the agencies could sue to force payment. In fact, a former District Attorney who served both St. Tammany and Washington parishes successfully sued Washington Parish to enforce payment for State mandates.[27] In recent years, both the Sheriff and District Attorney have borne State-mandated costs that the Parish otherwise would have had to pay. As their service costs increase over time, it may become more difficult for them to continue this practice.

Further, according to Parish officials, if voters approve the proposition, the Parish will retain the efficiencies gained as a result of the expired taxes. For example, at the Justice Center, BGR compared the Parish's previous spending to its proposed spending and found that about half of the cuts to operations and maintenance will be retained. The District Attorney's Office also told BGR it will retain recent efficiencies that have improved operational processes and reduced average incarceration times, and, in turn taxpayer costs, at the jail.[28] The jail, however, is operating at a significant deficit with no reserve funding for facility needs, which makes the reduced level of spending unsustainable.

Financial Stewardship and Accountability. During the three previous sales tax elections, citizens raised questions about the Parish's stewardship of existing tax dollars. Observers attributed voter rejection of the taxes to a combination of anti-tax sentiment and a lack of trust in Parish government. Current Parish officials say they recognized the need to demonstrate their financial stewardship to voters this time and view the Advisory Committee as an important part of that process. The committee determined how much existing Parish revenue is available for State mandates and, as a result, the Parish says it is asking voters for the minimum additional revenue it needs to satisfy those mandates.

To enhance public accountability, the Advisory Committee recommended a seven-year duration for the proposed tax. It is significantly shorter than the 20-year term of the original Justice Center and jail taxes, as well as the 10-year term proposed during the Parish's renewal efforts.

"To enhance public accountability, the Advisory Committee recommended a seven-year duration for the proposed tax. It is significantly shorter than the 20-year term of the original Justice Center and jail taxes, as well as the 10-year term proposed during the Parish's renewal efforts."

A shorter duration gives the public and policymakers more frequent opportunities to reassess the tax through the renewal process. However, if the duration is too short, it can adversely affect the taxing entity's ability to develop plans and make the best use of funds. The committee weighed these interests and determined that a seven-year term would balance the public's need for accountability with the Parish's need to secure revenue for State mandates.

The Parish's budgeting practices also provide several accountability mechanisms. If voters approve the proposition, the Parish will create a special fund to manage tax revenue and ensure that it is only spent on State mandates. This fund's revenue and expenditures would be readily available for public review in the Parish budget and financial statements. In addition, the Parish has improved its budget documents to clarify State mandates. Accordingly, the public can review the Parish budget to track the revenues and expenditures for the Justice Center and other State-mandated responsibilities. Further, including a spending plan for the tax revenue as part of the annual budgeting process gives the public an opportunity to comment on the proposed uses at budget hearings.

Finally, accountability measures are also in place for the independent agencies that receive tax revenue. For example, the intergovernmental agreement between the Sheriff and the Parish specifies how much money the Sheriff receives from the Parish for its jail obligations and how the Sheriff plans to spend the money. In addition, the Parish evaluates the District Attorney's spending plan in its budget process, and tracks expenditures and reports them in its financial statements.

Is the proposed tax an acceptable way to fund the purposes in light of alternative funding options?

The proposed sales tax is an acceptable funding mechanism for the Parish's mandated responsibilities. A sales tax would be paid by both residents and visitors, and revenue would grow with the Parish's population and economic activity. In addition, tax revenue would become available early next year to meet State mandates. Other revenue-raising options available to the Parish have significant limitations or drawbacks.

One option considered by the Advisory Committee involved rededicating revenue from existing taxes. A tax rededication would require voter approval but keep the current overall tax rate the same. In reviewing the Parish budget, the committee found only one tax – a parishwide sales tax dedicated to public works – that generated enough revenue for a potential rededication. The public works tax generates more than $50 million annually and has created a $32.6 million surplus. However, Parish officials cautioned against rededicating this tax out of concern for responding to infrastructure needs in the growing parish. The Parish uses the tax to pay for critical infrastructure, such as streets, bridges and drainage. Further, Parish officials noted that while the surplus may seem substantial, it aligns with the cost of public works projects and the need to keep funds on hand for infrastructure emergencies.

The committee also considered a new property tax. According to the St. Tammany assessor, one mill levied parishwide generates approximately $2.1 million. Thus, to generate the same $22.2 million in projected revenue as the proposed sales tax, the Parish would need to levy at least a 10-mill property tax. The committee discussed the public's appetite for an increase in property taxes, particularly one at a relatively high rate, and expressed concern that the Parish Council and public may not support the measure. Further, the Parish would not be able to levy a new property tax until the end of 2022, and it would not receive revenue until 2023. As a result, a property tax would not provide an immediate source of new revenue to cover financial deficits.

HOW WOULD ST. TAMMANY COMPARE?

If voters approve the tax, sales tax rates throughout St. Tammany would range from 9.1% to 9.6%. They would remain roughly comparable to the general rates in Jefferson Parish (9.2%) and New Orleans (9.45%).

By contrast, the committee found that a new sales tax has multiple advantages. Unlike a property tax, a sales tax is imposed on residents and visitors alike. Revenue generated by a sales tax also has the potential to grow as the Parish's population and economic activity increases. Over the last decade, population growth has made St. Tammany the fourth most-populated parish in the state.[29] Further, the Parish could begin receiving sales tax revenue in early 2022 to meet State mandates.

Some committee members, however, voiced concerns about a new sales tax. In their view, an increase in the overall sales tax rate could make the parish less competitive in business and economic development. However, if voters approve the tax, sales tax rates throughout St. Tammany would range from 9.1% to 9.6%. They would remain roughly comparable to the general rates in Jefferson Parish (9.2%) and New Orleans (9.45%).[30] They also noted that because sales taxes can be regressive, they can place more of an economic burden on lower-income residents.

The committee also considered funding State mandates with both a property tax and sales tax. This would enable the Parish to levy both taxes at lower rates, lessening the impact of a property tax increase on property owners and a sales tax increase on lower-income residents. A combination approach, however, would require two separate ballot propositions to fund the same purpose. The committee expressed concerns that this approach would be confusing to voters and require an extensive educational campaign by the Parish.

As discussed earlier in this report, the Parish is already maximizing the relatively small amount of undedicated General Fund revenue to meet its mandated responsibilities. In addition, the Parish projects that only $3.6

million of its one-time federal American Rescue Plan Act relief funds could be used to offset revenue losses, which is not enough to cover its obligations.

Is the tax appropriately sized to meet the needs specified in the plan?

The tax would generate $22.2 million annually and enable the Parish to pay for most State mandates.[31] The Parish would use $8.6 million in recurring General Fund revenue to pay the remainder of its $30.8 million of obligations.

As shown in the appendix, the Parish currently directs $11.4 million from the General Fund to pay for State-mandated responsibilities. The proposed tax combined with recurring revenue from the General Fund would make approximately $33.6 million available for State mandates, which is roughly $3 million more than the Parish's spending plan.

However, the additional funds would be available to offset cuts the Parish has made to its General Fund services and facilities, which totaled about $3.2 million. The Parish told BGR that, if voters approve the tax, it will consider restoring cuts to code enforcement, litter abatement and blight remediation, increase operations and activities at recreational facilities and the airport, and replace critical technology infrastructure, among other things. In addition, the Parish may reduce allocations of the Public Health Fund to the jail and restore some of the $2.4 million in health services cut in 2018.

Is there evidence indicating the tax would result in effective outcomes for the public?

The proposed tax would prevent a fiscal crisis for Parish government, while helping to sustain and improve service quality during the next several years. If voters reject the proposition, the Parish will have barely 50% of the recurring revenue it needs to meet the full slate of State-mandated responsibilities, as illustrated in the appendix. Relying on the General Fund to pay those costs could eliminate the Parish's financial cushion for emergencies, strain its cash flow and lower its bond rating. These consequences could affect other agencies and services the

"The proposition dedicates tax revenue more broadly to State mandates, instead of limiting revenue use to only the jail and Justice Center as in the prior renewal attempts. This also minimizes the risk of accumulating an outsized tax surplus, as was the case with the expired Justice Center tax."

Parish supports, not just those with mandates. The fiscal crisis would also expose the Parish to new risks. For example, if jail operations deteriorate because of inadequate funding, the Parish and the Sheriff face increased risk of costly litigation.

Revenue from the tax would also give the Parish greater flexibility to tailor funding allocations to agency needs. The proposition dedicates tax revenue more broadly to State mandates, instead of limiting revenue use to only the jail and Justice Center as in the prior renewal attempts. This also minimizes the risk of accumulating an outsized tax surplus, as was the case with the expired Justice Center tax.

Further, revenue generated by the proposed tax would pay for State mandates that support governmental services essential to residents' quality of life. A significant portion of the tax revenue would be used on the Parish's justice system, which has a direct impact on crime and public safety. The tax would support operations and repairs at the jail. It would also fully fund the District Attorney's criminal division. This would enable the District Attorney to shift away from relying on court fines and fees to fund criminal prosecutions and allow that revenue to support other programs, such the office's diversion program and new community outreach and educational programs. In addition, the tax would fund operations and repairs at the Justice Center. The other agencies housed in the Justice Center provide core government services and Parish officials say residents expect those offices to

run efficiently and effectively. Finally, as Parish officials indicated, the tax could also restore quality of life or public health services that suffered budget cuts in recent years, enhancing those resources for parish residents.

BGR POSITION

FOR. The proposed sales tax would provide the Parish with a new revenue source sufficient to pay for State-mandated responsibilities related to the justice system and other governmental services essential to residents' quality of life. The tax would put an end to a deepening fiscal crisis in St. Tammany Parish Government that has resulted from a lack of undedicated revenue to meet these obligations.

The proposition overcomes concerns previously raised by BGR during past renewal attempts. This time, the Parish has accompanied the tax request with a clear spending plan and accountability measures. It would have flexibility to allocate tax revenue among the governmental agencies depending on their annual budget needs. It also has accountability mechanisms that let the public track the tax's revenue and spending. The shorter seven-year term of the tax gives voters an opportunity in the near future to hold Parish officials responsible for their stewardship of tax revenue. Finally, the proposed tax provides the Parish with a new revenue source that can be scaled to the Parish's population growth and increases in economic activity.

APPENDIX: HOW ST. TAMMANY PARISH FUNDED ITS 2021 STATE-MANDATED RESPONSIBILITIES

2021 Budgeted Funding Sources	**Parish Jail**		**Justice Center**		**Agencies***	
Figures in $ millions	Operations	Capital	Operations	Capital	Operations	**Total**
PARISH GOVERNMENT:						
Recurring Revenue						
General Fund Recurring Revenue	$5.9		$0.9		$4.6	**$11.4**
Public Health Tax	2.4					**2.4**
Charges to Parish Departments**					1.7	**1.7**
Court Filing Fees					0.3	**0.3**
Subtotal: Recurring Revenue	**$8.3**	**-**	**$0.9**	**-**	**$6.5**	**$15.7**
Use of Financial Reserves* **						
General Fund Balance					3.1	**3.1**
Justice Center Fund Balance			2.8			**2.8**
Total Parish Government Funding	**$8.3**	**-**	**$3.7**	**-**	**$9.7**	**$21.7**
PAID BY OTHER AGENCIES:						
Sheriff's General Fund	$2.8					**$2.8**
District Attorney						
Criminal Court Fund					0.9	**0.9**
Other District Attorney Revenue					2.0	**2.0**
Courts						
22nd Judicial District Court					0.3	**0.3**
City Court of East St. Tammany					0.1	**0.1**
Total Paid by Other Agencies	**$2.8**	**-**	**-**	**-**	**$3.4**	**$6.2**
Mandates Not Funded in 2021		1.0	0.9	1.0		**$2.9**
TOTAL STATE MANDATES	**$11.1**	**$1.0**	**$4.6**	**$1.0**	**$13.1**	**$30.8**

* Agencies include the Parish's State-mandated responsibilities to provide operational support to the District Attorney, the 22nd Judicial District Court, constables and justices of the peace, registrar of voters, City Court of East St. Tammany, jury commissioner, minute clerks and bailiffs, Veterans Affairs offices and election polling sites.

** The Parish allocated the cost of the District Attorney's Civil Division among all Parish departments and agencies.

*** The Parish projects it will end 2021 with a General Fund balance of $13.6 million. However, it has designated a minimum reserve of $12.5 million for the General Fund's cash flow needs and contingencies. This leaves only $1.1 million of discretionary fund balance projected at the end of 2021. The Parish projects ending 2021 with $0 in the Justice Center Operating Fund and $5.6 million in the Public Health Fund.

BGR analysis of financial data provided by the Parish. Numbers may not add due to rounding.

ENDNOTES

1 La. R.S. 33:4715.

2 La. R.S. 33:784, 18:132 and 33:4713.

3 La. R.S. 33:4713.

4 La. R.S. 16:6. The district attorney receives separate State funding to pay for assistant district attorneys.

5 *Reed v. Washington Parish Police Jury*, 518 So.2d 1044 (La. 1988).

6 Ibid.

7 The Parish's allocation for mandated obligations associated with the jail go to the Jail Special Revenue Fund.

8 The Parish Council budgeted $237,000 for two capital projects at the jail in 2021.

9 St. Tammany Parish Government 2019 Budget, pp. 29 and 46. See also BGR, *On the Ballot: St. Tammany Parish Sales Tax Renewals, March 24, 2018*, p. 1.

10 Actual 2017 expenditures reported in St. Tammany Parish Government 2019 Budget.

11 The Parish's actual 2017 expenditures were $3.2 million for the district attorney, $2.5 million for the 22nd Judicial District Court, and $1 million for other mandated responsibilities.

12 In 2018, the Parish used tax revenue set aside in debt service reserves to pay off the remaining bonds on the Justice Center and jail facilities. This eliminated annual debt service costs of $3.5 million and $1.9 million, respectively.

13 Information provided by St. Tammany Parish Government to the St. Tammany Revenue Review Advisory Committee, December 2, 2020. The Parish still has some prior-year tax revenue reserved for emergency repairs to the Justice Center and jail in separate capital funds, with uncommitted balances of $4.8 million and $483,000, respectively.

14 The Parish sets aside $2 million of the General Fund reserve to cover cash flow for grants and $1 million to cover contingencies. In addition, the Parish sets aside a portion of the General Fund reserve to cover four months of expenditures, which totaled $9.5 million in the 2021 budget.

15 The Sheriff and the Parish have agreed to allocate the Parish's share of jail operating costs primarily based on the portion of the jail population that is the Parish's responsibility, with adjustments for certain medical expenses. Most recently, this share approximated 53%.

16 Information provided by the St. Tammany Parish Sheriff to the St. Tammany Revenue Review Advisory Committee.

17 At the jail, the change reflects a net reduction of the Parish's share of operating costs of $1.7 million, from $10 million in 2017 to $8.3 million in 2021, and the elimination of $1.9 million in debt service costs. There were no capital costs in 2017. At the Justice Center, the change results from the $1.9 million reduction in operating costs and the elimination of $3.5 million in debt service costs and $2.1 million in capital costs.

18 St. Tammany Parish Government 2021 Budget, p. 49. The Parish's minimum fund balance policy for the Public Health Fund is one year of gross revenue, which totaled $4 million in the 2021 budget.

19 The unallocated administration and council costs totaled $466,000 in 2021. This represented 4% of the General Fund budget; the rest paid for State-mandated responsibilities.

20 The Parish's General Fund previously supported the Fairgrounds, St. Tammany Regional Airport, a levee board building and the Bush Community Center. The Parish funded them in 2021 with approximately $463,000 of economic development district revenue.

21 Meeting notes and videos of some meetings of the St. Tammany Revenue Review Advisory Committee can be found here on the St. Tammany Parish Corporation website. At the request of the Parish, St. Tammany Corporation facilitated meetings for the committee and provided administrative support.

22 St. Tammany Corporation, *St. Tammany Revenue Review Advisory Committee Findings and Recommendations*, April 21, 2021.

23 St. Tammany Parish Government, Resolution Council Series No. C-6468, June 3, 2021.

24 The increase of $331,000 for the District Court consists of operating costs for software licenses, insurance, supplies and continuing education. The $124,000 increase for the City Court of East St. Tammany would pay for technology and software upgrades for the court's operation. Information provided by the Parish.

25 Increased costs at the Justice Center include Sheriff's Office security ($571,200), janitorial services ($306,000), and building maintenance ($66,300).

26 Other revenue sources for the District Attorney's Office include the Criminal Court Fund, which is funded through fines and forfeitures imposed by the District Court in criminal cases, and a host of other charges, including bond fees, bond and asset forfeiture fees, and fees associated with suspended driver's licenses and the issuance of worthless checks.

27 *See Reed v. Washington Parish Police Jury*, 518 So.2d 1044 (La. 1988).

28 Taimerica Management Company, *Final Report to D.A. Warren Montgomery, Report of Findings Economic Reasonableness of St. Tammany Operations*, October 18, 2019.

29 United States Census Bureau, QuickFacts, St. Tammany Parish Louisiana, Population Estimates, July 1, 2019.

30 Louisiana Association of Tax Administrators, St. Tammany Parish, effective July 1, 2018. Not long after the 2018 expiration of the 0.5% combined jail and Justice Center taxes, the State's own sales tax rate decreased by 0.55%. This lowered rates in all parishes.

31 Parish officials estimate that the proposed tax will generate $22.2 million in revenue after the deduction of tax collection fees.

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