

## Chapter 3

### THE LAWRASON ACT

Revised January 2, 2009

Prior to 1882, each Louisiana municipality was incorporated by special legislative act which also set forth the municipal charter. In 1882, Act 49 was enacted, setting up a general method whereby any municipality might be incorporated. However, this law allowed the body of a new municipality to draw up its municipal charter. Thus, between 1882 and 1898, each municipality enjoyed the right to draw up its own charter.

In 1898, the Lawrason Act was enacted. It set forth a general legislative charter for all municipalities created after its effective date, as well as for those created prior to its effective date which chose to accept its provisions. The intent of this law was to provide a uniform type of government for all municipalities in Louisiana. It currently serves as the state's fundamental municipal incorporation law in some 249 villages, towns, and cities in Louisiana.

The law is named after Judge Samuel McCutcheon Lawrason, a West Feliciana Parish lawyer born in 1852 in New Orleans. Educated in France, Spain, and West Virginia, he received his doctor of laws degree from the University of Louisiana in 1874 and opened his law practice that same year in New Orleans. He married and moved the following year to West Feliciana Parish, where he was elected parish judge. He later became a school board member, a member of Louisiana State University's Board of Supervisors, a state senator (from 1896 to 1900 and again in 1920 to 1924), and vice president of the Louisiana Constitutional Convention of 1898. He died in 1924.

Among his numerous contributions to our state and system of government, the legislative act which bears his name is considered by many to be the most lasting and valuable. To this day, the Lawrason Act continues to set the framework and guide the work of more than 75 percent of the incorporated municipalities in Louisiana.

# THE LAWRASON ACT

*Current through 2008 Regular Session Acts*

## LOUISIANA REVISED STATUTES TITLE 33. MUNICIPALITIES AND PARISH

### CHAPTER 2. LOCAL GOVERNMENT

#### 1. PART I. MAYOR AND BOARD OF ALDERMEN

##### SUBPART A. ADOPTION OF MAYOR-BOARD OF ALDERMEN FORM OF GOVERNMENT

###### **§321. Municipalities governed by mayor-board of aldermen form of government**

All municipalities shall be governed by the provisions of this Part except those municipalities governed by a special legislative charter, a home rule charter or plan of government adopted pursuant to Article VI, Section 5 of the Constitution of Louisiana, or Part II or Part III of this Chapter.

Acts 1986, No. 1076, §1, eff. Jan. 1, 1987.

###### **§322. Election to adopt mayor-board of aldermen form of government**

The legislative body of any municipality not governed by this Part may by a majority vote call an election to become governed by the provisions of this Part. The election shall be held in accordance with the procedures specified in R.S. 18:1300 and other applicable provisions of the Election Code. If a majority of the legal votes cast are for adopting the provisions of this Part, the municipality shall be governed by its provisions, and the result of the election shall be certified to the secretary of state, who shall make a record of the same in his office. If a majority of the votes cast are against adopting the provisions of this Part, the legislative body may not call another election on the question for at least twelve months after the date of the election.

Acts 1986, No. 1076, §1, eff. Jan. 1, 1987.

###### **§323. Repealed by Acts 1986, No. 1076, §2, eff. Jan. 1, 1987.**

## **SUBPART B. CLASSIFICATION OF MUNICIPALITIES**

### **§341. Division into cities, towns, and villages**

Municipal corporations shall be divided into three classes: cities, towns, and villages. Those having five thousand inhabitants or more are cities; those having less than five thousand but more than one thousand inhabitants are towns; and those having one thousand or fewer inhabitants are villages.

Acts 1986, No. 1076, §1, eff. Jan. 1, 1987.

### **§342. Change in classification of municipality; governor's proclamation; census not conclusive; judicial notice**

A. Whenever a census taken by resolution of the board of aldermen of any municipality or a certified report from the federal Census Bureau shows that its population has increased or decreased so as to take the municipality out of its present municipal class, the board of aldermen shall adopt a resolution requesting the governor to change the classification of the municipality. The results of any census taken by resolution of the board of aldermen shall have been certified by the person authorized to take the census.

B. The mayor of the municipality shall transmit the resolution to the governor. The governor shall investigate the facts; in such investigation, the governor shall not be bound by the census submitted and, if he believes the findings are inaccurate, he may ascertain the facts in any manner he deems appropriate. If the governor finds that the municipality is wrongly classified, he shall issue a proclamation correctly classifying the municipality, and such proclamation shall be transmitted to the mayor of the municipality.

C. Upon receipt of the proclamation, the board of aldermen of the municipality shall adopt an ordinance changing the name of the municipality to reflect its new classification. A copy of the proclamation and the ordinance shall be transmitted to the secretary of state for recordation.

D. The courts shall take judicial notice of the class to which each municipality belongs.

Amended by Acts 1954, No. 46, §1; Acts 1986, No. 1076, §1, eff. Jan. 1, 1987.

### **§343. Nomenclature; village, town, or city council**

A. Notwithstanding the terminology used in this Part or in any other provision of law, the governing authority of any municipality governed by this Part may, by duly adopted resolution, elect to be known and referred to as a village, town, or city council as appropriate for a municipality of its size. If such action is taken, each individual member of such council shall thereafter be known and referred to as a council member. The municipal governing authority may make other conforming changes in naming conventions, but no change pursuant to this Section shall in any way alter the applicability of state law to the municipality, its governing authority, or the members thereof.

B. The governing authority shall submit a copy of the adopted resolution to the office of the secretary of state for recordation.

Acts 1997, No. 255, §1.

## **SUBPART C. MUNICIPAL POWERS**

### **§361. Municipal powers**

A. Except as otherwise provided in this Part, a municipality shall be vested with all powers, rights, privileges, immunities, authorities, and duties heretofore possessed in accordance with all constitutional and statutory provisions with respect thereto. A municipality is further authorized to exercise any power and perform any function necessary, requisite, or proper for the management of its affairs not denied by law.

B. The power to perform any function necessary, requisite, or proper for the management of its affairs shall specifically include the power to levy and collect taxes and to assume indebtedness as provided by law. In this regard, the board of aldermen of a municipality may levy and collect taxes, incur debt, and issue bonds and other evidences of indebtedness as authorized by law.

Acts 1985, No. 890, §1, eff. Jan. 1, 1986.

{{NOTE: SEE ACTS 1985, NO. 890, §3.}}

### **§362. Exercise of municipal powers; legislative, executive**

A.(1) The legislative powers of a municipality shall be vested in and exercised by the board of aldermen.

(2) The board of aldermen may:

(a) Repealed by Acts 1986, No. 1076, §2, eff. Jan. 1, 1987.

(b) Enact ordinances and enforce the same by fine not to exceed five hundred dollars or imprisonment not exceeding sixty days, or both.

(c) Provide by ordinance for assessing against the abutting property the cost of cutting, destroying, or removing noxious weeds, grass, or other deleterious, unhealthy, or noxious growths or accumulations on any sidewalk; assess on the owner of such lot or place or area the cost of cutting, destroying, or removing noxious weeds, grass or other deleterious, unhealthy, or noxious growths or accumulations within the corporate limits; and on the owner of any lot or place or area within the corporate limits the cost of cutting, destroying or removing noxious weeds, grass, or other deleterious, unhealthy, or noxious growth or accumulation on the lot or place or area; and provide for the filing of notice of such cost which shall constitute a privilege upon the property and shall be prior in rank to mortgages, vendor's privileges, and all other privileges except tax privileges.

(d)(i) Seek reimbursement from a former municipal employee on whose behalf the municipality paid licensure fees for a commercial driver's license when such employee is employed by the municipality for a period of six months or less from the date upon which the municipality paid such licensure fee on behalf of the employee.

Reimbursement shall be limited to the amount of the licensure fee paid by the municipality.

(ii) The former employee of the municipality shall be liable to the municipality for an amount equal to the amount of the licensure fee paid by the municipality.

(3) Subject to law, including R.S. 33:423.2 and 423.3, and applicable civil service rules and regulations, the board of aldermen shall, by ordinance, provide policies and procedures regulating the employment of municipal employees including the hiring and firing of such employees.

B. The mayor shall be the chief executive officer of the municipality.

C. Any department of a municipality, other than the police department in a municipality with an elected chief of police, shall be created, abolished, merged, or consolidated by the board of aldermen, upon written recommendation of the mayor.

Acts 1985, No. 890, §1, eff. Jan. 1, 1986; Acts 1986, No. 1076, §2, eff. Jan. 1, 1987; Acts 1997, No. 441, §1.

{{NOTE: SEE ACTS 1985, NO. 890, §3.}}

**§363. Relates to the Village of Palmetto in St. Landry Parish; and the authority to provide academic scholarships**

**§364. Relates to the Town of Gueydan; municipal officials and employees; increase in compensation; certain prohibition**

**§365. Naming of town hall in certain municipalities**

Notwithstanding R.S. 14:316 or any other law to the contrary, any governing authority in any municipality having a population of between four thousand three hundred five and four thousand three hundred ten according to population estimates of the U.S. Bureau of the Census from April 1, 1990 through July 1, 1996 may name its town hall after Richard Zuber, its former long-time mayor.

Acts 1999, No. 1306, §1.

**SUBPART D. SELECTION OF MUNICIPAL OFFICERS**

**§381. Municipal officers**

A. The officers of every municipality shall be a mayor, aldermen, a chief of police, a tax collector, and a clerk.

B. The mayor and chief of police in all municipalities shall be elected at large. The clerk or chief of police may be a tax collector or assessor, if the board of aldermen so decides. Municipalities where the chief of police is appointed rather than elected as of August 1, 1970, may continue to operate with an appointive chief.

C.(1)(a)(i) Related to the chiefs of police of the town of St. Joseph, the village of Port Vincent, and the town of Waterproof.

(ii) Related to chief of police of the city of Oakdale

- (2) Related to the town of Logansport
- (3) Related to the Village of Napoleonville.
- (4) Related to the town of Richwood
- (5) Related to the village of Plaucheville
- (6) Related to the village of Norwood.
- (7) Related to town of St. Francisville.
- (8) Related to the village of Jamestown.
- (9) Related to the village of Castor.
- (10) Related to the town of Moreauville.
- (11) Related to the village of Loreauville.
- (12) Related to the village of Oak Ridge.
- (13)(a) Related to the village of Shongaloo.
- (14) Related to the village of South Mansfield.
- (15) Related to the town of Oil City.
- (16) Related to the village of Rodessa.
- (17) Related to thevillage of Grand Cane.
- (18) Related to the town of Lecompte.
- (19) Related to the town of Cheneyville.
- (20)(a) Related to the village of McNary.
- (21)(a) Related to the village of Longstreet.
- (22)(a) Related to the town of Greenwood.
- (23) Related to the city of Grambling.
- (24) Related to the town of Woodworth.
- (25) Related to the village of Sikes.
- (26)(a) Related to the village of Lisbon.
- (27) Related to the village of Dry Prong
- D.(1) Relates to the town of Sterlington and the town of Richwood.
- (2) Relates to the city of Denham Springs

### **§381.1. Election or appointment of marshal**

The marshal who is the chief of police in such municipalities shall be elected at large, provided that, notwithstanding any other provisions of law to the contrary, a majority of the qualified electors voting therein may, at a special election called by the board of aldermen for that purpose, authorize the mayor to thereafter appoint a marshal with the approval of the board of aldermen. Such special election shall be called only upon the presentation of a petition, directed to the board of aldermen and signed by at least twenty-five percent of the qualified electors of the municipality. Once such an election has been called and held, no further or other election on the same question shall be held for at least four years.

If the people of any municipality vote to authorize the mayor to appoint the marshal, the first such appointment shall be made at the end of the term of the marshal in office at the time the election was held unless at that time the office of marshal is vacant or the incumbent is an appointed official.

Upon the expiration of at least four years after the effective date of any such determination that the marshal shall be an appointed rather than an elected official the people of any such municipality may determine that said official shall be elective, but only in the same manner and through the same petition and election procedure as hereinabove set forth.

Added by Acts 1970, No. 647, §1.

### **§381.2. Election or appointment of marshal in municipalities of five thousand or less**

A. Notwithstanding the provisions of R.S. 33:381 and 381.1 to the contrary, in any municipality with a population of five thousand or less according to the latest federal decennial census, a majority of the qualified electors voting therein may, at a special election called by the governing authority of the municipality for that purpose, authorize the mayor to thereafter appoint a marshal who is the chief of police with the approval of the governing authority or provide for the election of a marshal who is the chief of police. Such special election shall be called only upon the adoption of an ordinance by a two-thirds vote of the governing authority. Once such an election has been called and held, no further or other election on the same question shall be held for at least four years.

B. If the people of any municipality vote to authorize the mayor to appoint the marshal, the first such appointment shall be made at the end of the term of the marshal in office at the time the election was held unless at that time the office of marshal is vacant or the incumbent is an appointed official. If the people of any municipality vote to elect the marshal, the term for the elected marshal shall begin at the end of the term of the marshal in office at the time the election was held unless at that time the office of marshal is vacant.

C. Upon the expiration of at least four years after the effective date of any such determination that the marshal shall be an appointed rather than an elected official or an elected rather than an appointed official, the people of any such municipality may determine that said official shall be elected or appointed, as the case may be, but only in the same manner and through the same procedure as hereinabove set forth.

Acts 2003, No. 492, §1.

### **§382. Number of aldermen; election; municipal districts; divisions of the board**

A. The number of aldermen in a city shall be not less than five nor more than nine; the number of aldermen in a town shall be five; and the number of aldermen in a village shall be three.

B. If a city has eight or more aldermen, two shall be elected from each district in the city and the remainder shall be elected at large. If a city has seven or fewer aldermen, an equal number of aldermen shall be elected from each district of the city and the remainder shall be elected at large. If a town is divided into districts, one alderman shall be elected from each district and one shall be elected at large. Aldermen in villages shall be elected at large.

C.(1) The board of aldermen of a municipality not divided into districts may by ordinance divide the municipality into districts. Each district shall contain as equal population as possible and the territory in each district shall be contiguous.

(2) The board of aldermen may by ordinance divide the board into divisions, such that aldermen are elected at large but each alderman is elected to a specific division of the board. Such divisions shall be for the sole purpose of nomination and election of aldermen and shall be designated alphabetically. Of the initial aldermen to be elected under the provisions of this Paragraph, the alderman senior in point of continuous service shall preside over Division "A", and the other aldermen of the municipality shall preside over the other designated divisions according to their respective periods of continuous service. If two or more aldermen in a municipality have served continuously for the same length of time, the alderman senior in age shall preside over the division first in alphabetical order. The successor to any alderman in a municipality shall preside over the same division as his predecessor. A candidate for such nomination and election to the office of alderman shall, at the time of filing his declaration as a candidate, designate the one division of the board for which he is a candidate. The electors of the municipality shall elect one alderman from among the candidates for each division of the board.

D. Notwithstanding any other provisions of this Section to the contrary, the board of aldermen of any municipality may establish by ordinance that aldermen are to be elected in a manner different from that provided in this Section. Such an ordinance may provide that all aldermen shall be elected at large, that a number of aldermen shall be elected at large and a number from districts in proportion other than that specified in this Section, or that only some of the members of the board shall be elected to particular divisions of the board. However, no ordinance changing the manner in which aldermen are elected shall be adopted within one year of the date of an election for aldermen.

E. Once the boundaries of districts or the divisions of a board have been established by ordinance, such boundaries or divisions shall not be changed for two years from the effective date of the ordinance. The boundaries of a district or the divisions of a board once established may only be changed by a vote of two-thirds of all members of the board. No change in the boundary of a district or the division of a board of aldermen shall be made, however, within one year of the date of an election for aldermen.

F.(1) The board of aldermen of a municipality shall reconsider the boundaries of the districts of that municipality within six months of the official publication of the federal decennial census by the Census Bureau and within six months of any annexation by the

municipality. The purpose of any such reconsideration shall be to determine if the boundaries of the districts continue to divide the municipality into districts of nearly equal population.

(2) Notwithstanding any provision of Subsection E of this Section to the contrary, if upon such reconsideration, a board of aldermen determines that unequal apportionment of the municipal population exists, the board shall by ordinance change the boundaries of municipal districts to reflect as nearly as possible an equal apportionment of said population, as further provided in R.S. 33:1371.

G. The boundaries of any election district for a new apportionment plan from which members of a municipal governing authority are elected shall contain, to the extent practicable, whole election precincts established by the parish governing authority under R.S. 18:532 or 532.1.

Amended by Acts 1970, No. 121, §1; Acts 1980, No. 557, §1; Acts 1986, No. 1072, §1, eff. Jan. 1, 1987; Acts 1999, No. 326, §1.

{{NOTE: SEE ACTS 1986, NO. 1072, §2.}}

### **§383. Municipal elections; term of office; filling vacancies; officers holding over under new form of government**

A.(1) Except as provided in Paragraph (2) of this Subsection and R.S. 33:383.2, municipal elections shall be held every four years on the date for municipal and ward elections in accordance with R.S. 18:402(C). The officers elected shall take office on the first day of July following their election and shall hold their office for four years.

(2)(a) Any municipality by ordinance of the governing authority may adopt a plan for holding municipal elections at the congressional elections in accordance with R.S. 18:402(B). Any plan so adopted shall be filed with the secretary of state not less than one year prior to the opening of the qualifying period for the congressional primary election at which municipal officers shall be elected initially under the plan. This election shall be the first congressional primary election after termination of the terms of office to which municipal officers in office on the effective date of this Subsection were elected.

(b) No such plan shall be revocable by the governing authority.

(c) Any municipality that complies with the provisions of this Paragraph may hold municipal elections at the congressional elections in accordance with R.S. 18:402(B).

(d) The officers elected shall take office on the first day of January following their election and shall hold their office for four years.

B. If no election is held on the day herein prescribed or if a vacancy in any municipal office elective by the people occurs or if an officer elected fails to qualify, such vacancy shall be filled in accordance with the provisions of Article VI, Section 13 of the Constitution of Louisiana or as otherwise provided by law.

C. Any vacancy in a municipal office to which the officer is elected or appointed by the mayor and board of aldermen may be filled for the term by the mayor and board of aldermen at any regular or special meeting.

D. Officers of a municipality who are in office when the municipality elects to come under the provisions of this Part under R.S. 33:322, shall retain their offices until the first election

under this section, with the powers of like offices under this Part.

Amended by Acts 1970, No. 122, §1; Acts 1984, No. 829, §1, eff. July 13, 1984; Acts 1987, No. 413, §1; Acts 2003, No. 693, §1.

{{NOTE: SEE ACTS 1984, NO. 829, §2.}}

### **§383.1. City of Harahan; limitation of terms of elected officials; referendum**

The board of aldermen of the city of Harahan may enact an ordinance limiting the number of terms of office which any elected official of the municipality may serve to two consecutive terms in the same office. Any ordinance herein authorized shall become effective only after the question of such term limitation has been submitted to and approved by a majority of the qualified electors of the city of Harahan who vote on the proposition at a regularly scheduled primary or general election held in accordance with the Louisiana Election Code. Acts 1993, No. 304, §1.

### **§383.2. Municipal elections in certain municipalities**

A.(1) Notwithstanding any other provision of law to the contrary, the governing authority of any municipality with a population of not more than one thousand persons according to the latest federal decennial census and which holds municipal elections at the same time as the 2004 congressional election as provided by R.S. 18:402(B), may, by ordinance, adopt a plan for holding municipal elections at the gubernatorial election in accordance with R.S. 18:402(A). No such plan shall be revocable by the governing authority of the municipality.

(2) Any plan adopted pursuant to this Section shall be filed with the secretary of state not less than one year prior to the opening of the qualifying period for the gubernatorial primary election at which municipal officers shall be elected initially under the plan. The first such election under the plan shall be held at the 2007 gubernatorial election.

(3) Any municipality that complies with the provisions of this Subsection may hold its municipal elections at the gubernatorial election in accordance with R.S. 18:402(A).

B. The officers elected under the plan shall take office on the first day of January following their election and shall hold their office for four years. The municipal officers of a municipality that complies with Subsection A of this Section who are elected at municipal elections held at the same time as the 2004 congressional election, as provided by R.S. 18:402(B), shall serve until their successors elected under the plan take office on January 1, 2008.

C. If no election is held on the day authorized by the plan adopted by a municipality or if a vacancy in any municipal office elective by the people occurs or if an officer elected fails to qualify, such vacancy shall be filled in accordance with the provisions of Article VI, Section 13 of the Constitution of Louisiana or as otherwise provided by law.

D. Any vacancy in a municipal office to which the officer is elected or appointed by the mayor and board of aldermen may be filled for the term by the mayor and board of aldermen at any regular or special meeting.

Acts 2003, No. 693, §1

### **§384. Qualifications of mayor**

The mayor shall be an elector of the municipality who at the time of qualification as a candidate for the office of mayor shall have been domiciled and actually resided for at least the immediately preceding year in the municipality.

Acts 1985, No. 890, §1, eff. Jan. 1, 1986; Acts 1986, No. 1076, §1, eff. Jan. 1, 1987; Acts 1993, No. 522, §1.

{{NOTE: SEE ACTS 1985, NO. 890, §3.}}

### **§385. Qualifications of alderman; vacancies; office holding; contracting**

A. The qualifications of the aldermen shall be the same as are prescribed for the mayor, and in addition, those elected from wards must be residents of their respective wards.

B. A vacancy in the office of alderman shall be filled pursuant to R.S. 18:602. In the event of a tie vote in filling a vacancy, the mayor as the presiding officer shall vote to break the tie. If the mayor fails or refuses to do so, the members of the board of aldermen shall notify the governor of the existence of the vacancy, and within ten days after he receives the notice, the governor shall make an appointment to fill the vacancy.

C. No member of the board of aldermen shall hold any other office or employment under the municipal government while he is a member of the board, except as is provided for in R.S. 33:381 and R.S. 33:386. No member of the board of aldermen, or any other officer of the corporation, shall be directly or indirectly interested in any work, business, or contract the consideration of which is to be paid from the treasury of the municipality, nor be surety for any person having a contract, work, or business with the municipality, for the performance of which security may be required, nor be surety for any officer or employee, except that the aldermen of the town of Erath shall be permitted to enter into contracts with said town for services or supplies where such services or supplies are available only by aldermen and there has been public notice of such and full compliance with the public bid law.

Amended by Acts 1979, No. 550, §1. Acts 1985, No. 890, §1, eff. Jan. 1, 1986.

{{NOTE: SEE ACTS 1985, NO. 890, §3.}}

#### **§385.1. Qualifications of elected chief of police**

A. Except as otherwise provided in this Section, an elected chief of police of a municipality shall be an elector of the municipality. At the time of qualification as a candidate for the office of chief of police, he shall have been domiciled for at least the immediately preceding year in the municipality except that a person who resides outside of the corporate limits of the village of Maurice may be elected chief of police. The provisions of this Section shall not apply to the village of Napoleonville.

B. The elected chief of police of a village shall be an elector of the village who at the time of qualification as a candidate for the office of chief of police shall have been domiciled for at least the immediately preceding six months in the village.

Added by Acts 1979, No. 262, §1. Amended by Acts 1981, No. 789, §1; Acts 1986, No. 1076, §1, eff. Jan. 1, 1987; Acts 1986, No. 322, §1, eff. June 30, 1986; Acts 1991, No.

202, §1, eff. July 2, 1991; Acts 1999, No. 425, §1.

{{NOTE: ACTS 1986, NO. 322, §1, EFF. JUNE 30, 1986, WAS REPEALED BY ACTS 1991, NO. 202, §1, EFF. JULY 2, 1991. SEE ACTS 1991, NO. 202, §2.}}

**§386. Appointment of municipal officials; bond required**

A. At the first regular meeting of the board of aldermen succeeding each regular municipal election, the mayor, subject to confirmation by the board of aldermen, shall appoint a clerk, tax collector, except as provided for in R.S. 33:381(D), and all other necessary officers whose election is not provided for in R.S. 33:381. In the event of a vacancy, the mayor, subject to confirmation by the board of aldermen, shall appoint a successor to any such office. In making or approving such appointments and in filling vacancies, the mayor and board of aldermen shall give preference to residents of the municipality if all other considerations are equal.

B. The clerk and the tax collector shall execute bonds to the municipality in such amounts and with such surety and conditions as may be prescribed by ordinance and shall hold their offices until their successors are appointed and qualified.

C. The mayor, subject to confirmation by the board of aldermen, may appoint and fix compensation for an attorney at law for the municipality, whose duties in such capacity may include representation of all municipal officers as defined by R.S. 33:381(A) in actions against them in connection with and arising out of their functions as such officers, and other duties as prescribed by the mayor. The municipality may also employ counsel to represent its interest should the occasion require.

D. The term of the clerk, tax collector, non-elected chief of police, street commissioner, municipal attorney, and court magistrate shall end at the time of the first regular meeting of the board of aldermen succeeding each regular municipal election.

Amended by Acts 1970, No. 165, §1; Acts 1970, No. 594, §1; Acts 1977, No. 123, §1; Acts 1978, No. 214, §1; Acts 1980, No. 576, §1; Acts 1986, No. 1076, §1, eff. Jan. 1, 1987; Acts 1997, No. 836, §1, eff. July 10, 1997; Acts 1997, No. 1044, §2.

## SUBPART E. FUNCTIONS OF MAYOR AND BOARD OF ALDERMEN

§401 to 403 Repealed by Acts 1985, No. 890, §2, eff. Jan. 1, 1986.

### §404. Duties of mayor

A. The mayor shall have the following powers, duties, and responsibilities:

(1) To supervise and direct the administration and operation of all municipal departments, offices, and agencies, other than a police department with an elected chief of police, in conformity with ordinances adopted by the board of aldermen and with applicable provisions of state law; however, no such ordinance may limit the authority granted to the mayor by this Paragraph. All administrative staff shall be subordinate to the mayor.

(2) To delegate the performance of administrative duties to such municipal officers or employees as he deems necessary and advisable.

(3) Subject to applicable state law, ordinances, and civil service rules and regulations, to appoint and remove municipal employees, other than the employees of a police department with an elected chief of police. However, appointment or removal of a non-elected chief of police, the municipal clerk, the municipal attorney, or any department head shall be subject to approval by the board of aldermen, except that in the case of a tie vote, the recommendation of the mayor shall prevail. Furthermore, selection or removal of any person engaged by a municipality to conduct an examination, review, compilation, or audit of its books and accounts pursuant to R.S. 24:517 shall be subject to approval by the board of aldermen of that municipality.

(4) To sign all contracts on behalf of the municipality.

(5) To prepare and submit an annual operations budget and a capital improvements budget for the municipality to the board of aldermen in accordance with the provisions of R.S. 39:1301 et seq. and any other supplementary laws or ordinances.

(6) To represent the municipality on all occasions required by state law or municipal ordinance.

(7) To be the keeper of the municipal seal and affix it as required by law.

(8) To sign warrants drawn on the treasury for money, to require that the municipal clerk attest to such warrants, to affix the municipal seal thereto, and to keep an accurate and complete record of all such warrants.

(9) To have any other power or perform any other duty as may be necessary or proper for the administration of municipal affairs not denied by law.

B. The provisions of this Section shall not be construed to alter, affect, or amend any powers, duties, and functions of any elected chief of police as set forth in R.S. 33:423, R.S. 33:423.2, and R.S. 33:423.3.

Amended by Acts 1970, No. 119, §1; Acts 1985, No. 890, §1, eff. Jan. 1, 1986; Acts 1988, No. 125, §1, eff. June 29, 1988; Acts 1997, No. 836, §1, eff. July 10, 1997.

{{NOTE: SEE ACTS 1985, NO. 890, §3.}}

#### **§404.1. Compensation of municipal officers**

The board of aldermen shall by ordinance fix the compensation of the mayor, aldermen, clerk, chief of police, and all other municipal officers. The board of aldermen may by ordinance increase or decrease their compensation and the compensation of any nonelected municipal officer and may increase the compensation of other elected officials. However, the board of aldermen shall not reduce the compensation of any elected official during the term for which he is elected.

Added by Acts 1978, No. 125, §1. Acts 1985, No. 890, §1, eff. Jan. 1, 1986; Acts 1986, No. 1076, §1, eff. Jan. 1, 1987; Acts 1997, No. 309, §1.

{{NOTE: SEE ACTS 1985, NO. 890, §3.}}

#### **§405. Meetings of board of aldermen; notice; quorum; compensation**

A.(1) The mayor shall preside at all meetings of the board of aldermen, and in case there is an equal division, he shall give the deciding vote.

(2) The mayor and board of aldermen shall hold not less than one regular meeting in each month on a date and at a place and hour to be fixed by ordinance. The board shall give public notice of the contents of this ordinance pursuant to R.S. 42:7.

(3) The board of aldermen shall select one of the aldermen to be mayor pro tempore, who shall preside at all meetings in the absence of the mayor, have the same power, and perform all duties of the mayor in the absence or disability of the mayor, except the veto power of the mayor. In the absence of both the mayor and the mayor pro tempore, the board may select another alderman to preside temporarily and perform the duties of the mayor.

(4) The mayor shall notify the mayor pro tempore when he shall be absent from the municipality. The mayor pro tempore shall notify the alderman who has been selected to perform the duties of the mayor when he and the mayor shall both be absent from the municipality.

B. Newly incorporated municipalities may hold their first meeting at such time and place as may be most convenient, but thereafter shall meet regularly at a specified date, place, and hour formally designated by ordinance.

C. Special meetings of the mayor and board of aldermen may be called by the mayor or a majority of the members of the board. The board shall establish by ordinance how notice of special meetings shall be provided to members of the board and the mayor. The notice for a special meeting shall specify the business to be considered at the special meeting. Public notice shall be given as provided in R.S. 42:7. No business, except that specified in the notice of the special meeting, shall be considered at the meeting unless approved by 2/3 vote of the aldermen present. **(NOTE: Act 131 of 2008 Session requires unanimous approval of a matter not on the agenda.)**

D.(1) In cases of extraordinary emergency, as defined in R.S. 42:6.1(A)(5), the mayor or any alderman may call an emergency meeting of the board of aldermen. The members of the board and the mayor shall be notified of the meeting in the most practical manner available, and the purpose of the meeting may be stated in general terms. Notice of the meeting shall be given as provided in R.S. 42:7.

(2) The board may adopt an ordinance at an emergency meeting that it has not previously considered. The ordinance shall specify the nature of the emergency, and a two-thirds vote of members of the board shall be required for its adoption. No emergency ordinance can continue in force for more than sixty days and any emergency ordinance that specifies a longer duration or no duration shall become void sixty days after it becomes effective.

E. A majority of the members of the board of aldermen shall constitute a quorum of the board at any meeting, whether regular, special, or emergency.

F. A meeting, whether regular, special, or emergency, may be continued to another date announced at the meeting with the consent of a majority of the members of the board. A regular, special, or emergency meeting that fails for want of a quorum may be continued to a date announced at the meeting with the consent of the majority of aldermen present or, if only one alderman is present, to the date he announces, but a meeting that fails for want of a quorum shall not be continued but once.

G. All meetings of the board of aldermen shall be subject to the provisions of R.S. 42:4.1 et seq.

H. Repealed by Acts 1997, No. 309, §2.

Acts 1983, No. 132, §1; Acts 1985, No. 890, §1, eff. Jan. 1, 1986; Acts 1986, No. 1076, §1, eff. Jan. 1, 1987; Acts 1997, No. 309, §§1, 2.

{{NOTE: SEE ACTS 1985, NO. 890, §3.}}

#### **§406. Enactment, recording, and publication of ordinances and resolutions**

A.(1) Any law enacted by a board of aldermen shall be by ordinance. The style of all ordinances shall be: "Be it ordained by the board of aldermen of the City (or Town or Village, as the case may be) of ....." No ordinance shall be adopted except by the affirmative vote of a majority of the members of the board.

(2) Any act of the board which is not law shall be by resolution. A resolution shall be approved by an affirmative vote of a majority of the members of the board present at a meeting. No resolution shall require the signature or other action of the mayor to become effective.

(3) Any act of the board which would provide for the appropriation of funds, the incurrence of debt, or the issuance of bonds or other evidences of indebtedness shall be by ordinance. Notwithstanding the provisions of Paragraph (2) of this Subsection, the board may by resolution adopted by the affirmative vote of a majority of the members of the board require the expenditure of funds previously appropriated. Such resolution shall be presented to the mayor within three days after its adoption for his approval or disapproval in accordance with and subject to Subsection C of this Section.

B.(1) A proposed ordinance may be introduced by any alderman at any board meeting. Each proposed ordinance shall be in writing. An ordinance shall contain only one subject which shall be indicated in its title except for ordinances involving the annual operating budget, a capital improvements budget, or a codification of municipal ordinances.

(2) After a proposed ordinance has been introduced, copies of it shall be provided to all members of the board and the mayor. The title of a proposed ordinance, except those specifically authorized by R.S. 33:405(D), shall be published once in the municipality's official journal. The notice shall indicate the time and place where the board will consider its adoption. No ordinance, except one authorized by R.S. 33:405(D), shall be adopted until a public hearing on it has been held. No ordinance, except one authorized by R.S. 33:405(D), can be adopted at the meeting at which it is introduced.

(3) Each proposed amendment to an ordinance shall be presented in writing or reduced to writing before its final consideration. An amendment to a proposed ordinance shall not nullify the purpose of the proposed ordinance nor, except for ordinances involving the annual operating budget, a capital improvements budget, or a codification of municipal ordinances, add a new subject matter to it.

(4) A proposed ordinance shall be read by the title when called for final passage. The vote on an ordinance at final passage shall be taken by "yeas" and "nays", and the municipal clerk shall enter the names of the aldermen voting for and against each proposed ordinance or amendment on the municipal minutes.

C.(1) Every ordinance adopted by the board of aldermen shall be signed by the municipal clerk and presented by the municipal clerk to the mayor within three days after its adoption.

(2) The mayor, within ten days of receipt of an ordinance, shall return it to the municipal clerk with or without his approval, or with his disapproval. If the ordinance is approved by the mayor or is returned by the mayor with neither his approval nor disapproval, the ordinance shall become law upon its return to the municipal clerk. If the mayor fails or refuses to return an ordinance to the municipal clerk within ten days of receipt of an ordinance, it shall become law at midnight of the tenth day after the receipt of the ordinance by the mayor. If the mayor disapproves the ordinance, he shall, within ten days after receipt of the ordinance, return the ordinance along with his written statement of the reasons for his veto to the municipal clerk for transmittal to each member of the board of aldermen. The municipal clerk shall record upon each ordinance the date of its delivery to the mayor and the date of receipt from the mayor.

(3) An ordinance vetoed by the mayor shall be considered again by the board of aldermen at its next regular meeting after the veto. The board may vote on the ordinance at that meeting or at a continuance of that meeting. If a board consists of three members, an affirmative vote by all board members shall be required to override a mayor's veto. If a board consists of more than three members, an affirmative vote of two-thirds of the board's members shall be required to override a mayor's veto. If a board overrides an ordinance vetoed by a mayor, the ordinance becomes law upon its enactment by the board.

D.(1) The municipal clerk shall keep a book entitled "Ordinances, City (or Town, or Village) of ....." in which he shall file the original of every ordinance which has been adopted by the board immediately after its passage and attach a note to the ordinance stating the date of its enactment and a reference to the book and page of the board's minutes containing

the record of its adoption.

(2) The municipal clerk shall publish each ordinance adopted by the board of aldermen once in the official journal of the municipality, designated pursuant to R.S. 43:141 through R.S. 43:149, within twenty days of its adoption and prior to its effective date, except as otherwise provided in R.S. 33:405(D).

E. Unless an ordinance specifies an earlier or later effective date, the ordinance shall take effect on the thirtieth day after the meeting in which the ordinance was adopted.

F. Only the board may suspend an ordinance, and then only by the same vote and, except for mayoral veto, according to the same procedures and formalities required for enactment of that ordinance. After January 1, 1986, every resolution suspending an ordinance shall fix the period of suspension, which shall not exceed beyond one year and thirty days after the date of the meeting in which the ordinance was suspended.

Amended by Acts 1950, No. 417, §1; Acts 1985, No. 890, §1, eff. Jan. 1, 1986; Acts 1997, No. 836, §1, eff. July 10, 1997.

{{NOTE: SEE ACTS 1985, NO. 890, §3.}}

## **SUBPART F. FUNCTIONS OF OTHER MUNICIPAL OFFICIALS**

### **§421. Duties of clerk; records to be kept**

The clerk shall keep a book to be labeled "Municipal Minutes, City of \_\_\_\_\_," or "Town of \_\_\_\_\_," or "Village of \_\_\_\_\_," as the case may be, in which he shall record the proceedings of the mayor and board of aldermen, and keep the same fully indexed alphabetically, so that all entries on the minutes can be easily found. The clerk shall be the custodian of the municipal seal, which each municipality shall adopt and provide. The clerk shall keep a book, to be styled "Municipal Docket, City of \_\_\_\_\_," or "Town of \_\_\_\_\_," or "Village of \_\_\_\_\_," as the case may be, upon which he shall enter each claim against the municipality, and each subject matter to be acted upon by the mayor and board of aldermen. After each meeting he shall make up such docket for the next regular meeting. He shall examine the statutes of the State and the ordinances of the municipality to ascertain subject matter required or proper to be acted upon at the following meeting, and shall docket all such matters. He shall keep such other books and records as may be provided for by ordinance, and shall file in his office and preserve all records and papers appertaining to the business of the municipality. He shall keep a book to be styled "Tax Record, City (or town, or village) of \_\_\_\_\_," in which he shall enter all deeds to individuals, and the list of lands sold to the municipality by the tax collector, showing (a) description of the land, (b) as whose property sold, (c) date of sale, (d) amount of taxes, costs, and damages due, and to whom the costs are owing, (e) when redeemed, (f) by whom redeemed, (g) date of redemption, and (h) amount paid therefor.

**§422. Clerk to act as auditor; paying fines and forfeitures into treasury; inspection of auditor's books**

The clerk shall be the auditor of the municipality. He shall keep a book in which he shall enter and preserve accounts of each particular fund, and the accounts of each municipal officer. The treasurer shall not receive money from any source until the same has been reported to the clerk and audited, and a receipt warrant issued therefor. All fines and forfeitures shall be reported by the officer collecting the same, immediately after such collection, and be paid into the treasury. The books of the auditor shall be subject to inspection by the taxpayers of the municipality at any time during business hours.

**§423. Duties of marshal**

A. The marshal shall be the chief of police and shall be ex officio a constable. He shall have general responsibility for law enforcement in the municipality, and shall be charged with the enforcement of all ordinances within the municipality and all applicable state laws. He shall perform all other duties required of him by ordinance. In those municipalities governed by the provisions of this Part, R.S. 33:321 et seq., which have a chief of police elected by the qualified voters thereof, he shall make recommendations to the mayor and board of aldermen for appointment of police personnel, for the promotion of officers, to effect disciplinary action, and for dismissal of police personnel. Such nominations or recommendations are to be made regardless of race, color, disability, as defined in R.S. 51:2232(11), or creed.

B. The provisions of Subsection A of this Section shall not be construed to limit or restrict the provisions of R.S. 33:423.3.

Amended by Acts 1970, No. 120, §1; Acts 1975, No. 790, §1; Acts 1985, No. 950, §1; Acts 1990, No. 568, §1; Acts 1993, No. 820, §5

**§423.1. Relates to Town of Mandeville; law enforcement jurisdiction**

**§423.2. Relates to City of Harahan; appointment and discharge of police personnel by chief of police**

**§423.3. Relates to City of Gretna; appointment and discharge of police personnel by chief of police**

**§423.4. Relates to City of Ville Platte; disciplinary action by chief of police**

**§423.5. City of Scott; disciplinary action by chief of police**

**§423.6. Relates to City of Westwego; appointment and discharge of police personnel by chief of police**

**§423.7. Relates to City of Patterson; appointment and discharge of police personnel by chief of police**

**§423.8. Relates to City of Gonzales; appointment, discipline, and discharge of police personnel by chief of police**

**§423.9. Repealed**

**§423.10. Relates to the Village of Tickfaw; personnel authority of chief of police**

**§423.11. Relates to Certain municipalities; disciplinary action by chief of police**

**§423.12. Relates to Town of Iowa; disciplinary action by chief of police**

**§423.13. Relates to the Town of Grand Isle; authority over personnel by chief of police; budgetary limitations**

**§423.14. Relates to Assistant police chief; certain municipalities**

**§423.15. Relates to City of Broussard; disciplinary action by chief of police**

**§423.16. Relates to the City of Carencro; disciplinary action by chief of police**

**§424. Duties of tax collector; liability for shortage of funds; cancellation of bond**

The tax collector shall collect, account for, and pay over all taxes levied by the municipality, and perform all other duties required of him by ordinance, or such as may be required by law of collectors of parish and state taxes, under the same penalties prescribed by law for the collection of state and parish taxes. The tax collector, and the sureties on his official bond, shall be liable to the municipality for any defalcation, shortage or embezzlement of, or failure to account for, funds of the municipality collected by him, until he has obtained a quietus or discharge from the municipality for the amount of such collections, and for all public money with which he may have been entrusted. Notwithstanding his term as tax collector may have expired, the aforesaid liability of the tax collector, and the sureties on his official bond, shall be a continuing liability enforceable by the municipality against any property of the tax collector, and that of the sureties on his official bond, standing of record in his or their names at the date of the discovery of such defalcation, shortage, embezzlement or failure to account for, said funds, and until such quietus or discharge has been obtained, and regardless of whether the official bond has been placed on record or not.

If the surety on the bond should be an indemnity company authorized to do business in this

State, or if there are personal sureties, it or the personal sureties, or either of them, or the tax collector, may proceed by rule, taken contradictorily with the municipality in the district court, to obtain a quietus from the municipality, and a cancellation of the official bond, if more than two years have elapsed from the date of the discovery of any defalcation, shortage or embezzlement of, or failure to account for, any funds of the municipality, without legal action having been taken by the municipality to collect the sum or sums representing the alleged defalcation, shortage or embezzlement of, or unaccounted for, funds, from the tax collector or his sureties.

The obligations imposed by this Section upon the tax collector, and the sureties on his official bond, and the measure of their respective liabilities on the bond as defined in this Section and the effect thereof upon the respective properties of such tax collector, or sureties, shall be implied conditions of the bond fully binding and enforceable against the tax collector and sureties on his bond and their respective properties, as though the same had been specially written therein.

#### **§425. Duties of treasurer**

The treasurer shall receive, safely keep, and pay out according to law, all monies belonging to the municipality. He shall keep accurate accounts of all receipts and disbursements, and shall make report, in writing to the mayor and board of aldermen, at each regular meeting, of the finances of the municipality; shall perform all other duties that may be prescribed by ordinance; and shall pay out money only on the warrant issued by the order of the mayor and board of aldermen.

#### **§426. Street commissioner's duties**

The mayor may appoint a street commissioner subject to confirmation by the board of aldermen. The street commissioner shall, under the direction of the mayor and board of aldermen, have general control of the streets, alleys, avenues, and sidewalks; he shall see that they are always in proper repair; he shall have them worked, repaired, altered, paved, lighted, sprinkled, and everything else done that ought to be done to keep them in good repair and condition; and he shall perform all other duties as directed by the mayor.

Acts 1997, No. 836, §1, eff. July 10, 1997.

### **SUBPART G. MUNICIPAL COURTS**

#### **§441. Mayor's court**

A.(1) Except as provided in Chapter 7 of Title 13, there shall be a mayor's court in the municipality, with jurisdiction over all violations of municipal ordinances. The mayor may try all breaches of the ordinances and impose fines or imprisonment, or both, provided for the infraction thereof. Notwithstanding any other provision of law to the contrary, the mayor may also impose court costs not to exceed thirty dollars for each offense, as defined by ordinance, on any defendant convicted of a violation of a municipal ordinance.

(2) The mayor may suspend the execution in whole or in part of a fine or imprisonment, or both, imposed for violation of a municipal ordinance and place the defendant on

unsupervised or supervised probation with such conditions as the mayor may fix and, at any time during the probation, modify, add, or discharge. The probation shall be for a period as the mayor shall specify up to one year. The mayor may terminate or revoke the probation at any time. At the termination of the probation, the mayor may set the conviction aside and dismiss the prosecution.

(3) Notwithstanding any other provision of law to the contrary, when a defendant has been convicted of violation of a municipal ordinance, the mayor may suspend the imposition or the execution of the whole or any part of the sentence and place the defendant on unsupervised probation upon such conditions as the mayor may fix. Such suspension of sentence and probation shall be for a period of six months or such shorter period as the mayor may specify. But in no case shall the probationary period imposed exceed the maximum penalty of imprisonment that may be imposed for violation of a particular ordinance.

B. Notwithstanding any other provision of law to the contrary, the board of aldermen in its discretion may, upon request of the mayor, appoint an attorney who shall be designated as court magistrate and who shall serve at the pleasure of the mayor and may from time to time be designated by the mayor to serve in his stead as the presiding official over the mayor's court. Whenever the magistrate is so designated by the mayor to preside over the mayor's court, he shall exercise the powers and authority of the mayor over said court. The board of aldermen shall fix and pay the salary of the magistrate, if one is appointed.

C.(1) The mayor shall have the power of a committing magistrate.

(2) The presiding officer of a mayor's court shall be entitled to judicial immunity for his official acts as presiding officer in the same capacity as a judge in this state.

Amended by Acts 1981, No. 104, §1; Acts 1983, No. 350, §1; Acts 1985, No. 890, §1, eff. Jan. 1, 1986; Acts 1988, No. 827, §1; Acts 1999, No. 566, §1; Acts 2001, No. 33, §1; Acts 2001, No. 1225, §1.

**§441.1. Relates to the City of Kenner; appointment of court magistrates; duties; prosecuting attorney; information; animal hearing officer**

**§441.2. Relates to the Village of Jean Lafitte; appointment of court magistrate; duties; salary**

**§441.3. Relates to the Town of Delcambre; appointment of court magistrate; duties; salary**

**§441.4. Relates to the Town of Jonesville; appointment of mayor pro tempore; duties; compensation**

**§441.5. Relates to the Village of Maurice; appointment of court magistrate; duties; salary**

**§441.6. Relates to the Town of Walker; appointment of court magistrate; duties; salary**

**§441.7. Relates to the Town of Mansura; appointment of court magistrate; duties; salary**

**§441.8. Relates to the Town of Cottonport; appointment of court magistrate; duties; salary**

**§441.9. Relates to the Town of Erath; appointment of court magistrate; duties; salary**

**§441.10. Relates to the Town of Lockport; appointment of court magistrate; duties; salary**

**§441.11. Relates to the Town of Iowa; appointment of court magistrate; duties; salary**

**§441.12. Relates to the Town of Welsh; appointment of court magistrate; duties; salary**

**§441.13. Relates to the Town of Westlake; appointment of court magistrate; duties; salary**

**§441.14. Relates to the Town of Ferriday; appointment of court magistrate; duties; salary**

**§441.15. Relates to the City of DeQuincy; appointment of court magistrate; duties; salary**

**§441.16. Relates to the Town of Addis; appointment of court magistrate; duties; salary**

**§441.17. Relates to the Town of White Castle; appointment of court magistrate; duties; salary**

**§441.18. Relates to the Town of Simmesport; appointment of court magistrate; duties; salary**

**§441.19. Relates to the Town of Jonesboro; appointment of court magistrate; duties;**

**salary**

**§441.20. Relates to the City of Gretna; appointment of court magistrate; duties**

**§441.21. Relates to the Town of Loreauville; appointment of court magistrate; duties; salary**

**§441.22. Relates to the Village of Albany; appointment of court magistrate; duties**

**§441.23. Relates to the Village of Hessmer; appointment of court magistrate**

**§441.24. Relates to the Town of Youngsville; appointment of court magistrate; duties**

**§441.25. Relates to the Town of Jena; appointment of court magistrate; duties; salary**

**§441.26. Relates to the Town of Broussard; appointment of court magistrate; duties; salary**

**§441.27. Relates to the City of New Roads; appointment of court magistrate; duties**

**§441.28. Relates to the Town of Lutcher; appointment of court magistrate; duties; salary**

**§441.29. Relates to the Town of Gramercy; appointment of court magistrate; duties; salary**

**§441.30. Relates to Villages with a population greater than three hundred ten and less than three hundred twenty-five; appointment of court magistrate; duties; salary**

**§442. Docket of mayor's court; marshal**

The mayor shall keep a regular docket, on which he shall enter the causes arising under the ordinances and to be tried by him. He shall keep a perfect record of all cases tried. He may hold his court at any time. The marshal shall attend the court and serve its process and act as its executive officer.

**§443. Relates to the City of Harahan; appointment of court magistrate; duties**

**§444. Relates to the City of Westwego; appointment of court magistrate; duties**

**§445. Relates to the Town of Berwick; appointment of court magistrate; duties**

**§446. Relates to the Town of Patterson; appointment of court magistrate; duties**

**§447. Relates to the Village of Forest; Mayor's Court**

**§447.1. Relates to the Mayor's court; city of DeQuincy; additional court costs**

**§447.2. Relates to the Mayor's court; town of Kinder, additional court costs**

**§447.3. Relates to the Mayor's court; town of Clinton; additional court costs**

**§447.4. Relates to the Mayor's court; town of Vinton; additional court costs**

**§447.5. Relates to the Mayor's court; town of Elton; additional court costs**

**§447.6. Relates to the Mayor's court; town of Lutcher; additional court costs**

**§447.7. Relates to the Mayor's court; town of Gramercy; additional court costs**

**§448. Relates to the Mayor's court, New Llano; establishment; jurisdiction**

**§449. Relates to the Mayor's court, Heflin; establishment; jurisdiction**

**§450. Relates to the Mayor's court, St. Gabriel, establishment; jurisdiction**

#### **SUBPART H. LEVYING AND COLLECTION OF TAXES; EXPENDITURE OF FUNDS**

##### **§461. Assessment and collection of municipal taxes; tax sales; sale to municipality**

A.(1)(a) The municipal assessment of property for taxation shall be made by the clerk or tax collector, by copying from the parish assessment rolls that portion which embraces property or persons within the corporate limits. The copy may be made at any time after the assessment rolls are approved, and all changes in the parish assessment thereafter made shall likewise be made in the copy. The copy shall be placed in the hands of the municipal tax collector and be his warrant for the collection of municipal taxes.

(b) Notwithstanding any other laws to the contrary, the city of Lake Charles may prorate municipal ad valorem taxes on property which has been annexed into the city for the year in which the taxes are first applicable and due. The taxes shall be prorated based upon the effective date of the annexation in order to reflect that portion of the year that the property was actually within the corporate limits.

(2) In all cases where persons or property have escaped taxation for a previous year, the clerk shall assess the same for taxation, and his assessment, when approved by the mayor

and board of aldermen, on notice to the person assessed, shall be binding and conclusive, unless appealed from within five days after their approval.

(3) The mayor and board of aldermen shall levy the municipal taxes at the regular meeting in September of each year, or, in case of failure to do so, at any other regular meeting thereafter.

(4)(a) The tax collector shall collect municipal taxes during the time and in the same manner and under the same penalties as the state and parish taxes are collected. He shall, where not otherwise provided, in all particulars, be governed by the general revenue laws of this state, so far as applicable, in making such collection; but he shall make the reports thereby required to the mayor and board of aldermen, and shall pay over the money collected to the municipal treasurer; and shall receive only such commission or compensation as may be allowed by ordinance.

(b) Notwithstanding any other laws to the contrary, property taxes for the city of Westwego shall be due and payable each year on March thirty-first. The tax collector for the city of Westwego shall collect municipal taxes for each year no later than March thirty-first of the year following the calendar year for which the assessment rolls are approved. Otherwise, he shall collect them as provided in this Section and other applicable laws.

B.(1) Sales for the nonpayment of municipal taxes shall be made by the tax collector at such place, within the corporate limits as the mayor and board of aldermen may direct. The sale of real estate and the distraint and sale of personal property shall be made upon the same notice, at the same time, and in the same manner as provided by law for sale of like property for unpaid state and parish taxes.

(2) The deed to the purchasers for lands so sold shall be filed with the parish clerk of court, and there remain subject to redemption for the same length of time, and in the same manner as prescribed for the redemption of land sold for state and parish taxes.

(3) Where lands are offered for sale for unpaid municipal taxes, and a person will not bid therefor, the amount of taxes, damages, and costs due the same shall be struck off to the municipality, and otherwise dealt with as lands which are sold to the state for delinquent state and parish taxes. The board may pay the state and parish taxes on lands thus acquired by it, and collect the money thus paid, with the damages and interest allowed individuals in similar cases under the general revenue laws of the state thereon, from the date of such payment, upon the redemption of the lands from the municipal sale.

(4) The deeds of the tax collectors to individuals and a list of the lands sold to the municipality, which shall be made as required to be made by the state and parish collector, shall be filed within ten days after the tax sale, with the municipal clerk. Each shall have the same force and effect, and confer the same right, and be entitled to the same remedies, as deeds and lists made for delinquent taxes by the state and parish tax collector, but such title shall be subject to a title acquired under a sale for state and parish taxes.

C.(1) If the governing authority of the town of Sterlington or Richwood enters an agreement pursuant to R.S. 47:2051.1, the provisions of Subsections A and B of this Section shall not apply to the municipality to the extent they are in conflict with R.S. 47:2051.1 and any agreement authorized by and entered into pursuant thereto.

(2) If the governing authority of the city of Denham Springs enters an agreement pursuant to R.S. 47:2051.2, the provisions of Subsections A and B of this Section shall not apply to the municipality to the extent they are in conflict with R.S. 47:2051.2 and any agreement authorized by and entered into pursuant thereto.

Acts 1997, No. 1044, §2; Acts 1999, No. 1106, §2; Acts 2003, No. 284, §1, eff. June 10, 2003; Acts 2003, No. 1112, §1, eff. July 2, 2003.

#### **§462. Expenditures pursuant to appropriation; warrants**

All expenditures of money for any purpose whatever shall be in pursuance of a specific appropriation made by order and in no other manner and shall be made in accordance with the provisions of R.S. 38:2211 et seq. Every warrant drawn on the treasury shall express on its face to whom issued and for what purpose allowed; and the ordinance authorizing its issue shall be cited by minute book and page, in or upon it.

Acts 1983, No. 132, §1.

#### **§463. Annual financial statement**

The mayor and board of aldermen shall produce an annual financial statement of the municipality in accordance with generally accepted accounting principles. The minutes of the board shall acknowledge that the financial statements have been produced and are available for public inspection. A copy of the annual financial statement shall be transmitted to the legislative auditor within six months of the close of the fiscal year.

Acts 1983, No. 132, §1; Acts 1984, No. 186, §1; Acts 1988, No. 110, §1.

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