Louisiana ranks 43rd among the states in number of local governments, with 526 active in October 2007.

PARISH GOVERNMENTS (60)

In Louisiana, the county governments are legally designated “parish” governments. The entire area of the state is encompassed by parish government except for the parishes of East Baton Rouge, Lafayette, Orleans, and Terrebonne. These four parishes are substantially consolidated, for governmental purposes, with the cities of Baton Rouge, Lafayette, New Orleans, and Houma, respectively. The Baton Rouge, Lafayette, New Orleans, and Terrebonne parish consolidated governments are counted as municipal governments, rather than as parish governments, in census statistics on governments. ¹

The parish governing body is called the police jury except in parishes that adopt a home-rule charter where it is known as the parish council.

SUBPARISH GENERAL PURPOSE GOVERNMENTS (303)

Municipal Governments (303)

Municipal governments in Louisiana are the cities (municipalities having 5,000 inhabitants or more), towns (municipalities having 1,001 to 4,999 inhabitants), and villages (municipalities having 1,000 or fewer inhabitants). Minimum population for incorporation is 201. Municipal governments may adopt a home-rule charter.

Township Governments (0)

Louisiana has no township governments.

PUBLIC SCHOOL SYSTEMS (69)

School District Governments (68)

The following types of school districts in Louisiana are counted as separate governments for census purposes:

- Parish school districts
- City school districts

An elected school board administers each school district. The city school districts of Baker, Bogalusa, Central, Monroe, and Zachary were each established by special act and constitutional amendment. Both the parish and city school districts may, upon voter approval, levy taxes and issue bonds.

Dependent Public School Systems (1)

Systems dependent on the state government:

The Recovery School District was created to take over failing schools. It is administered by a superintendent appointed by the Louisiana Board of Elementary and Secondary Education, and is funded by the state of Louisiana.

Other Educational Activities

The Northeast Louisiana Sales Tax District was established by special act to provide additional funds for school districts and parish purposes by means of a district-wide sales tax not to exceed 1 percent. It is governed by a board of commissioners composed of the president of the Monroe city school board and the presidents of the parish school boards of Caldwell, Catahoula, Concordia, East Carroll, Franklin, Jackson, Lincoln, Madison, Morehouse, Ouachita, Richland, Tensas, Union, and West Carroll parishes. The district is not counted as a government.

Louisiana statutes also authorize parish school boards to establish various kinds of subordinate areas or bodies for local school administration: junior college districts, school districts within parishes, school subdistricts, and consolidated school districts. These are not counted as governments.

Regional service centers are established by the state department of education. They are governed by a board consisting of the superintendent of each member school district.
Regional service enters are classified as dependent activities of the state and are not counted as governments.

The Educational Facilities Trust Fund District was established by special act for the purpose of financing school facilities. The district may levy an ad valorem property tax with voter approval, fix and collect fees, and issue bonds.

Educational facilities improvement districts are created by act of state legislature within school districts. Each is governed by a board of directors appointed by the respective school board. The districts may levy a sales and use tax with voter approval and may issue revenue bonds. These districts are dependent on the controlling school district.

Special school districts operate schools for exceptional children. The districts are created by act of the state legislature. The districts are governed by the governing authority of the state department of education. Revenues are from state appropriations and payments from local school systems. The special school districts are classified as dependent activities of the state and are not counted as a government.

**SPECIAL DISTRICT GOVERNMENTS (95)**

Louisiana statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

**Abbeville Film and Visitors Commission District**

This commission was created by special act to provide economic development to the city of Abbeville. The commission is appointed by the mayor with confirmation by the governing body of the city. The commission may levy a hotel occupancy tax.

**Algiers Park Commission**

This commission was created by special act for the fifteenth ward of Orleans Parish. The commission consists of seven members. Each of the two state representatives for the ward appoints one member; each of the two state senators for the ward appoints one member; the city council of New Orleans appoints one member; the mayor appoints one member; and the parish assessor appoints one member. The commission may set leases and concession fees.

**Amite River Basin Drainage and Water Conservation District**

This district was created by special act to facilitate flood control and water resources development in the Amite River area (Ascension, East Baton Rouge, East Feliciana, Livingston, St. Helena, and St. James parishes). The board of commissioners consists of 13 members; one member is appointed by the Governor from the district at large and 12 are appointed by the Governor following nominations by members of the legislature serving that portion of each parish within the district. The board may levy ad valorem taxes with voter approval and may issue bonds.

**Arena Authorities and Districts (special acts)**

The Beaulieu Parish Covered Arena Authority was created by special act. The authority is governed by a board consisting of the president of the police jury of Beaulieu Parish and four members appointed by the legislative delegation representing the parish. The authority may fix and collect service charges.

The Vernon Parish Arena District was created by special act in 1999. The authority is governed by a board consisting of the president of the police jury of Vernon Parish, the mayor of the City of Leesville, two members appointed by the local Lions’ Club, and one member appointed by the parish’s legislative delegation representing the parish. The authority may fix and collect service charges.
Bayou Lafourche Fresh Water District

This district was established by special act to provide fresh water in portions of Ascension, Assumption, and Lafourche parishes. It is governed by a board that is appointed by the police juries of the three parishes included in the district. The district may fix charges for water, levy property and special taxes, and issue bonds with the approval of the voters.

Bi-State Corridor Commission

This commission was created by 1991 legislation to finance the construction of a highway between Red River, Bienville, Sabine, and Webster parishes in Louisiana and Columbia County in Arkansas. The commission consists of representatives of the cities and parishes served plus one member appointed by each of the Louisiana and Arkansas highway departments. With voter approval, the commission may fix and collect user fees and taxes, except ad valorem taxes. The state may issue revenue bonds for the authority.

Calcasieu Parish Gaming Revenue District

A special act permitted the parish of Calcasieu and specified cities and towns to enter into a joint services agreement creating this district. The district may fund economic development and other public projects. The district may levy, collect, and distribute fees, assessments, and taxes on gaming operations. The district also may issue revenue bonds.

Cameron Parish Water and Wastewater Board for District Number 1

This board was created by act of state legislature. The board consists of seven members appointed by the police jury of Cameron Parish. The board may set fees, issue bonds, levy special assessments, and, with voter approval, levy an ad valorem tax.

Capital Area Groundwater Conservation District

This district was authorized by special act to provide for development of groundwater resources in the parishes or consolidated governments of East Baton Rouge, East Feliciana, Pointe Coupee, West Baton Rouge, and West Feliciana. It is governed by a board of 15 commissioners appointed by the Governor from panels submitted by various public and private agencies. The district may fix user charges.

Chennault International Airport Authority

This authority was established by intergovernmental agreement pursuant to 1986 legislation. The authority is governed by a board of commissioners, of whom two are appointed by Calcasie Parish, two by the City of Lake Charles, two by the parish school board, and one by the other six. The authority may receive revenue from the sale or lease of its facilities and may, upon voter approval, levy ad valorem taxes and issue bonds.

Community Center Authorities and Districts (special acts)

The Acadia Community Center District was created by special act to build and operate a community center. The district is governed by a ten-member board of commissioners appointed by the parish. The district may levy ad valorem taxes and issue bonds with voter approval. The district also may fix and collect service charges.

The West Calcasieu Parish Community Center Authority was created by special act to build and operate a rodeo arena, sports complex, or community center. The district is governed by a seven-member board. The governing authorities of the City of Sulphur, City of Westlake, City of DeQuincy, and Town of Vinton each appoint one member. The governing authority of Calcasieu Parish appoints three members. The authority may fix and collect service charges.
East Baton Rouge Recreation and Park Commission

The East Baton Rouge Recreation and Park Commission was created by special act. The nine-member board of commissioners includes the mayor-president, a member of the school board, a member of the planning commission, and six members appointed by the metropolitan council. The commission may levy property taxes and issue bonds with voter approval.

Economic Development Districts (special acts)

These districts have been authorized by state acts to encourage economic development:

- Avoyelles Parish Economic Development District
- Beauregard Parish Economic and Industrial Development District
- Berwick Development District
- Concordia Economic and Industrial Development District
- East Carroll Economic and Industrial Development District
- England Economic and Industrial Development District
- Esler Industrial Development District
- Hammond Area Economic and Industrial Development District
- LaSalle Economic Development District
- Morehouse Economic Development District
- Opelousas Downtown Development District
- Pollock Economic and Industrial Development District
- St. Landry Parish Economic and Industrial Development District
- St. Tammany Parish Development District
- Tangipahoa Parish Economic Development District
- Tensas Economic and Industrial Development District
- Terrebonne Economic Development Authority
- Winn Parish Economic Development District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners. All of the boards represent local governments and also may represent the state or private interests in accordance with the provisions of specific authorizing legislation. The districts may impose rentals and charges for use of their facilities. All districts also have one or more of the following revenue powers: the power to levy ad valorem taxes with voter approval, the power to levy sales and use taxes with voter approval, the power to issue revenue bonds, or the power to issue general obligation bonds with voter approval.

Evangeline Parish Solid Waste Disposal District

This district was created by special act to operate and maintain solid waste disposal facilities in the parish of Evangeline. It is governed by a commission consisting of 13 commissioners; six are appointed by the governing authority of Evangeline Parish and seven are appointed by the mayors of all municipalities within the parish. The commission may levy ad valorem taxes and, with voter approval, issue bonds.

Events Center Districts in Certain Parishes

State law created an events center district in each parish with a population between 144,000 and 160,000. At the time of the law’s passage, Ouachita Parish met the population requirement. A board of commissioners governs the district. The board is appointed by the governing bodies of the parish and municipalities and includes nominees from the local chamber of commerce. The Governor also appoints one member with senate confirmation. These members jointly appoint additional members to represent significant supporters. The district may fix and collect fees and rentals for facilities and services. With voter approval, the district may levy ad valorem taxes and special assessments and issue revenue bonds.
Fire Protection Districts (special acts)

Three fire protection districts were created by special acts of the state legislature. The Ward One Fire Protection District Number 2 of Ville Platte and the St. Mary Ward Four Fire Protection District are each governed by a board appointed by their parish governing authority. The Rapides Parish Tri Fire Protection District is governed by a board appointed by Rapides Parish; the municipalities of Lecompte, Forest Hill, and Woodworth; and the Central Louisiana Association of Nurserymen. The districts may levy ad valorem taxes with voter approval and issue bonds.

Joint Electric Power Generation and Transmission Facilities

Joint electric power generation and transmission facilities serving two or more municipalities are established by agreement among participating municipalities when each passes an ordinance ratifying the agreement. The composition of the governing body is specified in the agreement establishing the facility. Member municipalities may appropriate funds for the facility and issue bonds on its behalf. The amount of funds to be appropriated by and the bonds to be issued by each participating municipality are specified in the agreement.

Public power authorities serving a single municipality are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Juvenile Justice Districts, Detention Center Authorities, and Youth Center Authorities (special acts)

These districts have been established by special acts to provide facilities for the rehabilitation of juvenile offenders:

- Bossier-Caddo Juvenile Detention Center Authority
- Feliciana Juvenile Justice District
- Florida Parishes Juvenile Justice District
- Ware Youth Center Authority (formerly

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by state and local officials representing the courts in the area served. The districts may assess fines on offenders and, upon voter approval, may levy ad valorem taxes and issue bonds.

Lafayette Metropolitan Expressway Commission

This commission was created by special act. The commission consists of 11 members: two appointed by the Lafayette Economic Development Authority, two by the Greater Lafayette Chamber of Commerce, two by the University of Louisiana-Lafayette, one by the city/parish president of the Lafayette consolidated government, two by the secretary of the state department of transportation and development, one by the chief executive officer of the incorporated areas of the parish other than the city of Lafayette, and one by the governing authority of the Lafayette consolidated government. The district may set fees and issue bonds.

LaSalle-Grant Solid Waste Disposal District

This district was established by 1990 legislation to provide solid waste collection and disposal services in Grant and LaSalle parishes. A board of commissioners consisting of six members appointed by the police jury of each of the two parishes governs the district. The district may, upon voter approval, levy ad valorem taxes and issue bonds.

Louisiana Delta Authority

State law authorizes four contiguous parishes meeting specified criteria to create this authority to promote economic and industrial development. The eight-member board of commissioners consists of the chairs and directors of each parish’s port commission or equivalent entity. With voter approval, the authority may levy ad valorem taxes and a sales and use tax. The authority may issue
general obligation bonds with voter approval and may issue revenue bonds. The authority may fix and collect fees.

**Louisiana Energy and Power Authority**

This authority was established to provide electric power as needed across the entire state. Individual municipalities may elect to participate. The governing board consists of one representative from each participating municipality. The authority may fix and collect rents and fees for use of electric power and energy, services, facilities, and commodities. The authority may issue bonds.

**Louisiana Local Government Environmental Facilities and Community Development Authority**

This authority was established by 1991 legislation to assist local governments in constructing, extending, and repairing environmental facilities such as sewage treatment and solid waste disposal facilities. A board of directors consisting of representatives of the participating governments governs the authority. The authority may fix and collect fees and rentals, enter into cost sharing agreements with participating governments, and issue bonds.

**Louisiana Municipal Natural Gas Purchasing and Distribution Authority**

This authority was established by 1987 legislation, after resolution of participating governments, to purchase and distribute natural gas to participating municipalities. A board of directors consisting of representatives of each participating municipality governs the authority. The authority may fix and collect fees and issue revenue bonds.

**Natchitoches Historic District Development Commission**

This commission was created by act of the state legislature. The commission’s 16 members represent state, local, and private interests. All of the state and local commission members are officials acting ex officio. A portion of a statutory tax is earmarked for this commission. The commission may issue bonds.

**Neighborhood Improvement Districts (special acts)**

Districts for the purpose of security and other purposes have been created by special acts. These districts are governed by boards of commissioners consisting of representatives appointed by local and state officials and representatives appointed by or nominated by the local homeowners association. The districts may set fees, and special ad valorem taxes, with voter approval. The districts may be named neighborhood improvement districts, crime prevention districts, or security districts.

Similar entities lacking fiscal or administrative autonomy are counted as parish or municipal dependent agencies. See “Subordinate Agencies and Areas,” below.

**New Orleans Planetarium – Science Center Commission**

This commission was created by an act of state legislature. The commission consists of nine members appointed by the mayor of the City of New Orleans. Four of the members must be superintendents of public education for four specified parishes. The commission may fix and collect admission fees.

**Northshore Harbor Center District**

This district, formerly known as the East St. Tammany Events Center District, was established by 1986 legislation to acquire, construct, develop, maintain, and operate an events center. The district governing body consists of one member appointed by the mayor of the City of Slidell, three by the city council of Slidell, one by the board of aldermen of the Town of Pearl River, one by the council of the St. Tammany Parish, one by police jury of the St. Tammany Parish, one by the Greater Slidell Area Chamber of Commerce, and one by the St. Tammany Parish Tourist and Convention Commission, plus four members
appointed by members of the state legislature. The district may fix and collect fees and rentals for its facilities and services. Upon voter approval, it may levy ad valorem taxes and special assessments and may issue bonds. The district also may levy a tax on hotel and motel rooms and overnight camping facilities.

**Parish Hospital Service Districts**

General law authorizes parish hospital service districts in parishes having a population in excess of 110,000 but not more than 135,000. These districts are created by act of state legislature. At the time of the law’s passage, Rapides Parish met the population requirement. The districts are governed by boards of nine commissioners appointed by the Governor, with senate confirmation, from nominees by the parish governing authority. The districts may fix and collect fees. The districts may levy taxes and issue bonds with voter approval.

Special acts authorized two hospital service districts in St. Tammany Parish. The districts are governed by boards with members appointed by local officials and, for one district, also by members appointed by the district’s legislative delegation. The districts may issue both revenue and general obligation bonds and may set and levy a special tax subject to voter approval.

Other parish hospital service districts lack autonomy and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

**Plaquemines Parish Courthouse District**

This district was created by an act of state legislature in 1998 to acquire or construct a courthouse or renovate the existing courthouse. The district is governed by a board of nine commissioners including state and local officials and one member appointed by the parish council. The district may levy property taxes and sales and use taxes with voter approval. The district also may issue bonds secured by tax levies with voter approval.

**Port, Harbor, and Terminal Districts (special acts)**

The following districts have been established by special acts to operate port facilities:

- Abbeville Harbor and Terminal District
- Alexandria Regional Port Authority
- Caddo-Bossier Parishes Port Commission
- Cane River Waterway District
- Grand Isle Port Commission
- Greater Lafourche Port Commission
- Greater Ouachita Port Commission
- Jennings Navigation District
- Lake Charles Harbor and Terminal District
- Mermentau River Harbor and Terminal District
- Morgan City Harbor and Terminal District
- Natchitoches Parish Port Commission
- Pointe Coupee Port, Harbor, and Terminal District
- Port of Iberia District
- Port of South Louisiana
- Red River Parish Port Commission
- St. Bernard Port, Harbor, and Terminal District
- South Tangipahoa Parish Port Commission
- Terrebonne Port Commission
- Twin Parish Port Commission
- Vidalia Port Commission
- Vinton Harbor and Terminal District
- West Calcasieu Port, Harbor, and Terminal District
- West Feliciana Parish Port Commission
- West St. Mary Parish Port, Harbor, and Terminal District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by the Governor or by local officials according to provisions of specific authorizing legislation. All of these districts may fix and collect fees for the use of their facilities, levy ad valorem taxes, and issue bonds, except the Port of South Louisiana may not levy taxes.

A number of districts of this type are not
counted as governments and are not listed above; for these districts, title to property used by the districts is vested specifically in the state or the districts are subject to state administrative or fiscal controls. In addition, the Plaquemines Port, Harbor, and Terminal District, which is governed by the parish commission council, is not counted as a government. See "Subordinate Agencies and Areas," below.

**Rapides Parish Stormwater Management and Drainage District**

This district was established by 1982 legislation to acquire, construct, and improve drainage facilities. A board of five commissioners governs the district; one each is appointed by the governing bodies of the City of Alexandria, City of Pineville, Rapides Parish, and Rapides Soil and Water Conservation District. The Rapides Farm Bureau also appoints one member. The district may levy ad valorem taxes with voter approval and issue bonds.

**Recreation and Water Conservation Districts (special acts)**

These districts were established by special acts to provide conservation for agricultural, recreational, commercial, industrial and sanitary purposes.

- Bayou Desiard Lake Restoration Commission
- Black River Lake Recreation and Water Conservation District
- Castor Creek Reservoir District
- Cypress-Black Bayou Recreation and Water Conservation District
- Kepler Creek Recreation and Water Conservation District
- Lake Bruin Recreation and Water Conservation District
- Lake St. John Recreation and Water Conservation District
- Lake St. Joseph Recreation and Water Conservation District
- Lincoln Parish Reservoir Authority
- Mill Creek Recreation and Water Conservation District
- Morehouse Lake Commission
- Washington Parish Reservoir District
- West Ouachita Reservoir Commission

These districts may be governed by a board of commissioners appointed by the parish police jury or selected by the Governor, typically from nominees by the police juries and legislators for the participating parishes. With voter approval, all districts, except the Lincoln Parish Reservoir Authority, may levy ad valorem taxes and issue bonds. The Lincoln Parish Reservoir Authority may issue bonds funded by the sale of water.

Recreation and water conservation districts (also known as reservoir districts) lacking fiscal or administrative autonomy are not counted as independent governments. See "Subordinate Agencies and Areas," below.

**Red River, Atchafalaya River, and Bayou Boeuf Gravity Drainage District**

This district was created by act of the state legislature. The district is governed by a board of commissioners. The Governor appoints one commissioner, and the governing authorities of the parishes of Avoyelles and St. Landry each appoint two commissioners. The district may levy an acreage tax and an ad valorem tax with voter approval.

Other gravity drainage districts are classified as parish activities. See "Subordinate Agencies and Areas," below.

**Regional Transit Authority**

The Regional Transit Authority was established by an act of the state legislature to provide bus and rail transit in the New Orleans metropolitan area. The governing body consists of three commissioners from each participating parish plus two commissioners appointed by the chief executive officer of the parish that generates the most revenue. The authority may set fares, use taxes, and other charges and, with voter approval, levy transportation-related taxes. The authority may issue revenue bonds. Participating local governments may levy transportation-related taxes for the benefit
River Parishes Convention, Tourist, and Visitors District

This district was created by act of the state legislature. The district serves the parishes of St. Charles, St. John the Baptist, and St. James. The district is governed by a board of nine commissioners consisting of three members representing each parish. All appointments are subject to the confirmation of the state senate. The district may levy a hotel/motel occupancy tax and issue bonds.

River Parishes Transit Authority

This authority was authorized by special act to provide transit service in St. Charles, St. James, and St. John the Baptist parishes. It is governed by a board of commissioners appointed by the police juries of St. Charles, St. James, and St. John the Baptist parishes. The authority may fix fares, rentals, charges, and use taxes. The authority may issue revenue bonds.

St. Bernard Parish Arts, Culture, and Entertainment District

This district was authorized by special act. The district is governed by a board of commissioners with one member each appointed by the Governor, lieutenant governor, president of the parish; the parish council; the St. Bernard Parish Economic Development Corporation; the local chamber of commerce; the chancellor of the Nunez Community College; and the local school board. Specified congressional members also appoint members. The district may set taxes, within the limitations prescribed by the state constitution and statutory laws, and may issue general obligation bonds.

St. Landry Parish Solid Waste Disposal District

The St. Landry Parish Solid Waste Disposal District was established by law to provide a waste collection and disposal system for all of St. Landry Parish. The district is governed by a nine-member board of commissioners. The district may levy a property tax and issue bonds with voter approval. The district may receive the proceeds of a parish sales tax upon voter approval.

St. Landry Road Commissions

Road districts were created by act of state legislature in districts three, four, five, six, and eleven of St. Landry Parish. Each is governed by a board of commissioners appointed by the governing authority of St. Landry Parish. These districts may levy sales and ad valorem taxes and, with voter approval, may issue general obligation bonds.

South Central Louisiana Solid Waste District

This district was created by act of state legislature in 1999 to create and operate a landfill or similar facility. The board consists of two members from each participating parish; participating municipalities may submit nominees to the parish. The districts may fix and collect fees. The district may levy taxes and issue bonds with the approval of the governing authorities of the parishes and the voters.

South St. Landry Community Library District

Created by a special act of the 1990 legislature, the district may acquire, construct, and maintain library equipment and facilities. A board of seven commissioners, three appointed by the participating municipalities and four appointed by the parish police jury, governs the district. The district may receive pro rata contributions from member governments and, with voter approval, levy a special tax.

Southwest Acadiana Parishes Public Housing Rehabilitation District

This district was created by special act to serve the parishes or consolidated governments of
Acadia, Lafayette, St. Landry, and Vermilion. The district is governed by a 13-member board of commissioners. The presidents of the governing authorities of Acadia and Vermilion parishes each appoint three members. The governor appoints, with senate confirmation, three members for each of Lafayette and St. Landry governing bodies from nominees submitted by the respective legislative delegations. The district may levy and collect taxes; it is permitted to levy any tax that is authorized by the state constitution for any of the state’s political subdivisions. The district directs refunds of sales and use taxes to eligible applicants.

**Teche-Vermilion Fresh Water District**

This district was established by a 1969 special act to establish, maintain, and protect a fresh water supply in Bayou Teche and the Vermillion River. It is governed by a board of commissioners composed of one member from each of the parishes in the district appointed by the respective police juries. The district board may levy ad valorem and special taxes and may issue bonds. Tax levies may require voter approval.

**Watershed Districts (special acts)**

The following districts have been established by special act to provide flood control, water conservation, and water supply facilities:

- Caddo Lake Watershed District
- Claiborne Parish Watershed District
- Franklin Parish Watershed District
- Jackson-Bienville Parishes Dugdemona Watershed District
- Jackson Parish Dugdemona Watershed Reservoir Authority
- Jackson Parish Watershed District
- Webster Parish Watershed District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by the police juries of the parishes served. The districts may levy ad valorem taxes and issue bonds except for the Caddo Lake Watershed District, which has the power to sell water. The Jackson-Bienville Parishes Dugdemona Watershed District was not reported in operation as of October 2007.

**West Calcasieu Parish Community Center Authority**

This authority was established by 1992 legislation to build, maintain, and operate a rodeo arena, sports complex, or community center. A board of seven commissioners governs the district. One commissioner is appointed by each of the following: the Town of Vinton; cities of Sulphur, Westlake, and DeQuincy; Calcasieu Parish; state house of representatives; and state senate. The authority may fix and collect fees and rentals for its services and facilities.

**SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Louisiana that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent "special taxing areas" within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county or parish governments. In the listing below of authorized parish-related agencies, a bullet (*) appears for each entity of this kind—i.e., any that may serve a portion rather than all of a parish and for which a tax may be levied against the assessed value of property in the area served.

**Drainage districts (parish).** Districts of this type provide drainage for agricultural lands. The districts include gravity drainage districts, which may be consolidated, and leveed and pumped drainage districts. Drainage districts are governed by a board of commissioners.
appointed by the parish police jury except in St. Charles Parish where drainage districts are governed by the parish council. Drainage districts organized prior to 1921 may issue bonds and are required to levy an acreage tax or forced contribution while any bonds are outstanding.

Gravity drainage districts are created by the governing authorities of one or more parishes on their own initiative or upon landowner petition. These districts may levy acreage taxes, ad valorem taxes, or forced contributions and may issue bonds with voter approval. Some drainage districts may levy a sales and use tax, special tax, or parcel fee with voter approval. Consolidated gravity drainage districts may be created by the governing authority of any parish on its own initiative or upon request of two or more drainage districts within one parish.

Leveed and pumped drainage districts are created by the governing authorities of one or more parishes on their own initiative or upon landowner petition. The approval of the state department of public works is required for formation. These districts may levy taxes, including acreage and maintenance taxes. The district also may issue bonds with voter approval. Drainage districts in Assumption Parish also may levy special taxes with voter approval.

A special act authorizes Jefferson Parish to create drainage districts (including consolidated drainage districts and subdistricts). Another special act created the River Oaks Drainage District Number 1 in Ouachita Parish. The respective parish governing authority governs each district ex officio. The districts may levy taxes and issue bonds; voter approval is required for the districts in Jefferson Parish.

Subdistricts of drainage districts may be created. They are not counted as separate governments.

Fire protection districts (parish or joint parish-municipal). These districts are established by resolution of the parish governing body after hearing and with a concurring resolution of any municipality included in the district. The governing body of the district may be the governing body of the parish ex officio, the parish and municipal governing bodies may appoint the members, or the state code may specify the nature of a particular board. The districts may levy taxes with voter approval and may issue bonds. In certain parishes, districts may collect service charges, which may require voter approval.

Greater Baton Rouge Port Commission (state). This commission was established to operate port facilities in the Baton Rouge area. It consists of 15 members appointed by and serving at the pleasure of the Governor from names submitted by the legislative delegations for the parishes in the port area and the Louisiana Farm Bureau Federation. The commission may fix and collect fees and charges for its services and facilities, issue revenue bonds, and, with voter approval, levy ad valorem taxes.

Greater New Orleans Expressway Authority (state). This authority was established under a general law to build expressways at locations approved by the state department of highways and the Governor. The members of the authority are appointed by the participating governments and by the Governor. The authority may fix and collect tolls and issue revenue bonds.

Hospital service districts (parish or municipal). Parish police juries may divide parishes into one or more hospital service districts or combine with other parishes to form a hospital service district to operate hospital facilities. Administration is by a board of commissioners appointed by the police jury. The districts may charge rates for services. Voter approval is necessary for tax levies and bond issues. In districts established in two or more parishes, the appointment of commissioners to the board is based on the assessed value of property of the district in each parish.
Housing authorities (parish or municipal). Four types of housing authorities are authorized under Louisiana statutes:

**Municipal housing authorities.**
Established by resolution of the municipal governing body, with authority commissioners appointed by the chief executive officer of the municipality.

**Consolidated housing authorities.**
Established by the governing bodies of two or more municipalities, with one authority commissioner appointed by the chief executive officer of each member municipality.

**Parish housing authorities.**
Established by the parish governing body, with authority commissioners usually appointed by the chief executive officer of the parish.

**Regional housing authorities.**
Established by the governing bodies of two or more parishes, with one authority commissioner appointed by the governing body of each member parish.

All housing authorities may collect rentals and fees and issue revenue bonds.

**Industrial development boards (parish or municipal).** These boards created under general law are established by resolution of the parish or municipal governing body after application of three or more resident electors. The boards assist private industry by financing pollution control equipment and facilities and otherwise promoting industrial development. The board of directors is appointed by the parish or municipal governing body. The boards may fix and collect fees and rents and issue revenue bonds. The Industrial Development Board of Rapides Parish, however, may not issue bonds.

**Levee districts (state).** A number of levee districts have been created under the levee districts law. A board of commissioners appointed by the Governor governs each district. Each levee district may levy ad valorem taxes and assessments and issue bonds. Some districts may levy sales and use taxes with voter approval. These districts also may be known as levee and drainage districts or as conservation, drainage, and levee districts.

**Louisiana Economic Development and Gaming Corporation (state).** The corporation was created by a special act to develop a controlled gaming industry for the development of the state economy. A board of nine directors appointed by the Governor governs the corporation. Funding is derived from the corporation’s operations.

**Louisiana Housing Finance Agency (state).** This agency provides additional funds for residential mortgages at interest rates within the means of low- and moderate-income families. The agency is governed by a board of 16 members, including the state treasurer and the secretary of the department of social services, 11 members appointed by the Governor, one member appointed by the president of the senate, and one member appointed by the speaker of the house of representatives. The agency may issue bonds.

**Louisiana Infrastructure Bank (state).** This entity was created to acquire federal grants and make loans to local governments for the provision of infrastructure. The bank is governed by a board of directors consisting of the secretary of the state department of economic development; the state treasurer; the chair of the Senate Committee on Commerce, Consumer Protection, and International Affairs; the chair of the House of Representatives' Committee on Commerce; and one member selected by aforementioned from nominees by the Louisiana Bankers Association. The board may issue bonds and set fees for services.

**Louisiana Stadium and Exposition District (state).** This district was created by act of state legislature to plan, construct, maintain, and operate facilities in Orleans and Jefferson parishes, including the Superdome, for sport, athletic, and other public events. The district is
Neighborhood improvement districts (parish or municipal). These districts are authorized by special acts to provide additional security to specified areas. Districts may be created by act of the state legislature or may be created by the parish governing authority. The creating law may specify that the district is governed by a board consisting of private and public representatives, or the authorizing law may permit the parish to determine the nature and composition of the board or may permit the parish to govern ex officio. The city or parish levies, for the benefit of the district, a tax set by the district and approved by the voters or imposes parcel fees. The districts may be named neighborhood improvement districts, crime prevention districts, or security districts.

Offshore Terminal Authority (state). This authority is under the state department of transportation and development. The authority was established to promote, plan, finance, develop, and control offshore port terminal facilities within the coastal waters of Louisiana. The authority is governed by a board of 11 commissioners appointed by the Governor: two are selected from the six deep water ports, one from each of the five public service commission districts, three selected at large, and one selected from the parish from which the terminal is offshore. The authority may fix and collect fees and issue revenue bonds.

Port Commission of New Orleans (state). This commission operates port facilities in New Orleans. It consists of seven members appointed by the Governor from nominations made by various organizations. The commission may fix and collect tolls and charges. Bond issues must be approved by the Governor.

Public trusts (state, parish, municipal, or special district). Public trusts are established by a legal instrument or will, upon approval of the Governor and the legislature (if the state is the beneficiary government) or upon approval of the governing body of a parish, municipal, or special district government (if a parish, a municipality, or a special district is the beneficiary government). Public trusts are authorized by law to perform diverse functions and may be known by a wide variety of names. The method of selecting the governing body is specified in the legal instrument or will creating the trust; however, if the state is the beneficiary government, the Governor appoints members to the governing body. Agencies of this type may fix fees and charges for use of their properties or services and may issue revenue bonds. If a parish or a municipality is the beneficiary government, the issue of such bonds requires voter approval.

Sewerage districts (municipal). These districts may be established upon resolution of the governing authority of the municipality, except in the City of New Orleans. The governing authority of the municipality may govern the district ex officio or may appoint a board of sewerage commissioners. The districts may issue bonds. The creating municipality may levy taxes or parcel fees for the district. Municipalities may choose to create the sewerage district or a sewerage subdistrict under a law authorizing special assessments and monthly service charges.

Consolidated sewerage districts may be created within a parish from existing parish (see below) or municipal sewerage districts with the consent of the governing authorities of the municipalities involved. These districts are governed by the parish police jury ex officio and are dependent agencies of the parish. In a few parishes, consolidated sewerage districts have been created by special act.

Municipalities with a population of 1,000 persons or fewer may, upon petition of property owners, create taxing districts for conducting sewerage projects. The completed sewerage projects become part of the municipal sewerage system.

Sewerage districts outside municipalities (parish). These districts may be established
upon resolution of the police jury after hearing. The police jury appoints the district board of supervisors. The districts may fix and collect fees and may issue revenue bonds upon approval of the parish governing body. The district board or the creating parish may levy ad valorem taxes or parcel fees for the district.

**Transportation authorities (state, parish, or municipal).** These authorities are created under the Louisiana Transportation Development Act. They are created by ordinance of any parish or municipality or any combination of contiguous parishes, municipalities, or parishes and municipalities. Through public/private partnerships, the authorities build major roads and levy tolls to pay for the roads. The boards are specified in the articles of incorporation but must include at least five directors appointed by the creating authorities, the secretary of the state department of transportation and development, and, if applicable, the chair of the area’s metropolitan planning organization. The authorities may set tolls and issue bonds.

Other examples include:

**State**

Allen Parish Reservoir District
Ascension-St. James Airport and Transportation Authority
Banking development districts
Bayou D’Arbonne Lake Watershed District
Bayou Desiard-Bayou Bartholomew Cut-Off Loop Water Conservation Board
Capital Area Human Services District
Coastal Protection and Wetlands Authority (formerly known as the Wetlands Conservation and Restoration Authority)
Ernest N. Morial-New Orleans Exhibition Hall Authority (including New Orleans Public Facility Management, Inc.)
Florida Parishes Human Services Authority
Fourteenth and Sixteenth Wards Neighborhood District
French Quarter- Marigny Historic Area Management District
Health service commissions
Historic district and landmark commissions (state)
Iberia Parish Law Library Commission

John K. Kelly Grand Bayou Reservoir District (Formerly the Black Lake Bayou Recreation and Water Conservation district)
Judicial enforcement districts
Lafayette Parish Law Library Commission
Livingston Parish Museum and Cultural Center
Louisiana Agricultural Finance Authority
Louisiana Airport Authority
Louisiana Applied Polymer Technology Extension Consortium
Louisiana Coastal Protection and Restoration Financing Corporation
Louisiana Correctional Facilities Corporation
Louisiana Economic Development Corporation
Louisiana Educational Television Authority
Louisiana Health Education Authority
Louisiana Health Plan (formerly the Louisiana Health Insurance Association)
Louisiana Major Projects Development Authority
Louisiana Office Building Corporation
Louisiana Recovery Authority
Louisiana State Bond Commission
Louisiana State Building Authority
Louisiana Student Financial Assistance Commission
Louisiana Tourism Promotion District
Louisiana Transportation Authority
Louisiana Tuition Trust Authority
Louisiana Utilities Restoration Corporation
Louisiana Workers Compensation Corporation
Manchac Parkway Commission
Metropolitan Human Services District
Mississippi River Bridge Authority
Mississippi River Road Commission
Monroe and Northeast Louisiana Technology and Business Incubation Center
New Orleans Center for Creative Arts
New Orleans City Park Improvement Association
Northeast Delta Human Services Authority
Parimutuel live racing facility economic redevelopment and gaming control assistance districts (special acts)
Parish health units
Parish sales tax districts
Port commissions under state administrative or fiscal control:

- Avoyelles Parish Port Commission
- Columbia Port Commission
- East Cameron Port, Harbor, and Terminal District
Greater Krotz Springs Port Commission
Lake Providence Port Commission
Madison Parish Port, Harbor, and Terminal District
Millennium Port Authority
West Cameron Port, Harbor, and Terminal District
Poverty Point Reservoir District
Red River Waterway District
Richland Parish Economic Development Board
River Region Cancer Screening and Early Detection District
Sabine River Authority, State of Louisiana
Seventh Ward Neighborhood Development District
Soil and water conservation districts
South Central Louisiana Human Services Authority
South Central Regional Transportation Authority
Southeast Louisiana Flood Protection Authority-East
Southeast Louisiana Flood Protection Authority-West Bank
State Market Commission
Turkey Creek Reservoir District
Twelfth and Thirteenth Wards Neighborhood District
Twenty Seventh Judicial District Criminal Justice Commission
Vermilion Parish Law Library Commission

Parish
Agricultural arena authorities
Agricultural industrial boards
*Airport authorities (parish)
*Airport districts
Ambulance service districts in Allen, Ascension, and Jefferson parishes
Ambulance service districts (parish)
Assessment districts for financing the parish assessor’s office
Beachfront development districts
Bossier Parish Elderly Services District
Business improvement districts
Calcasieu Parish community center and playground districts
Calcasieu Parish Interstate Highway Lighting District
Calcasieu Parish Law Library Commission
Capital Area Transit System
Coliseum authorities

Communications districts (911)
*Community center and playground districts (special acts)
Community development districts (parish)
Concordia Parish Tourist Commission
*Consolidated special service districts (drainage, fire, garbage, gravity drainage, hospital, recreation, sewerage, waterworks, and waterworks and sewerage)
Consolidated waterworks and sewerage districts (parish)
Criminalistics laboratory commissions (special acts)
Drug rehabilitation services districts of the fourth and twenty-third judicial districts
East Feliciana Parish Economic Development District
East Feliciana Parish special taxing districts
East Florida Parishes Retirement District
East Jefferson Parish Culture and Recreation District
*Economic development districts in local governmental subdivisions with a population fewer than 200,000 (parish)
Environmental protection districts
Evangeline-Ville Platte Recreation District
Fire and emergency training services districts
*Garbage districts
*Gas utility districts
Grant Parish Cemetery District
Grant Parish Economic Development District
Fire and emergency training services districts
Historic district and landmark commissions (parish)
Historic preservation districts/historic district commissions
Iatt Lake Water Conservation District
Iberville Parks and Recreation District
Individual sewerage system districts
Industrial districts
*Irrigation districts
Jackson Parish Detention Center Commission
Jefferson Parish Communication District
Jefferson Parish Economic Development and Port District
Jefferson Parish Human Services Authority
Jefferson Parish public improvement districts
Joint authorities, commissions, and districts for specified public purposes
Lake Charles Civic Center Authority
Lake Forest Plaza District
LaSalle Parish Cemetery District

*Airport authorities (parish)
*Airport districts
*Community center and playground districts (special acts)
*Consolidated special service districts (drainage, fire, garbage, gravity drainage, hospital, recreation, sewerage, waterworks, and waterworks and sewerage)
*Garbage districts
*Gas utility districts
Law enforcement districts
Lincoln Parish Detention Center
Lincoln Parish Special Taxing District
Livingston Parish Law Enforcement District
Livingston Parish special taxing districts
Local and regional economic development districts
*Mosquito abatement districts
Multiparish juvenile detention home districts
Navigation districts (except Jennings Navigation District)
New community development corporations
Nibletts Bluff Park Commission
Parish library boards
Parish school loan fund committees
Parish water and sewer commissions
Plaquemines Port Harbor and Terminal District
Playground and recreation boards (parish)
Rapides Parish Cemetery District
Recreation districts
Recreational facilities districts
Redevelopment agencies (parish)
*Road and subroad districts
*Road lighting districts
St. Bernard Parish Housing, Redevelopment, and Quality of Life Commission
St. Bernard Parish Water and Sewer Commission
St. James Parish Youth Center
St. Landry Parish cemetery districts
St. Landry Parish public works districts
St. Landry Parish Road District
St. Mary Parish Cemetery District
St. Tammany Parish animal control districts
St. Tammany Parish Environmental Services Commission
St. Tammany Parish Recreation and Parks District
St. Tammany Parish Sales Tax District
St. Tammany Parish special recreation districts
St. Tammany Parish subroad districts
St. Tammany Parish tax districts (for property taxes)
Southwest Ouachita Economic Development District
Special fire protection districts and subdistricts (parish)
Sweet Lake-Grand Lake Community Cemetery District
Tax increment development corporations (parish)
Terrebonne Parish Detention Center
Tourist commission in any parish with a population between 13,500 and 14,000 persons (Madison Parish)
Tourist commissions/convention and visitors bureaus
Union Parish Detention Center
Vermilion Mosquito Abatement District
Vermilion Parish Economic Development District
Vermilion Parish Hospital Sales Tax District Number 2
Veterans’ memorial districts
Waterworks districts (parish)
West Baton Rouge Museum Board
Zachary Taylor Parkway District

**Municipal**

*Airport authorities (municipal)
Alexandria Central Economic Development District
Alexandria Special Economic Development Taxing District
Alexandria Taxing District
Algiers Development District
Ambulance service districts (municipal)
Audubon Park Commission
Broussard Environmental Service and Enhancement District
Broussard redevelopment districts (also called downtown development districts)
Business improvement districts
Capitol House Taxing District
Central Business District Historic District Landmarks
Community and Historic Preservation District of the City of Abbeville
Community development districts (municipal)
Community improvement agencies (special acts)
Covington (City of) public improvement districts
Downtown development districts (special acts)
Downtown Economic Development District of the City of Monroe
East Baton Rouge infrastructure development districts
East Baton Rouge special taxing districts
Economic development authority created by two or more municipalities (in any parish with a population more than 13,000 and fewer than 14,000) (municipal)
Florida Boulevard Economic Development District
Franklin Downtown Development District
Greater Baton Rouge Airport District
Greater Baton Rouge Parking Authority
Greater Baton Rouge Water Conservation District
Greater New Orleans Biosciences Economic Development District
Greenwell Springs-Airline Economic Development District
Historic district and landmark commissions (municipality)
Historic preservation districts/historic district commissions
Joint authorities and districts for special public purposes
Joint sales and use tax commissions
Kenner Assistance District
Lafayette Centre Development District
Lafayette Bayou Vermillion District
Lafayette Economic Development Authority
Lake Catherine Sewage and Water District
Lake Charles (City of) Taxing District
Local and regional economic development districts
Lower Ninth Ward Economic Development District
Lutcher-Gramercy General Improvement District
Mamou Hospital Service District
Municipal library boards
Municipal service districts in Baton Rouge
Municipal utilities commissions (municipalities of 6,000 to 7,000 population)
New community development corporations
New Iberia Commercial Historic District
New Orleans Building Corporation
New Orleans City Park Taxing District
New Orleans Regional Business Park (formerly the New Orleans Business and Industrial District)
New Orleans East Development District
New Orleans Economic Development Commission
New Orleans Historic District Landmarks Commission
New Orleans Housing Commission
New Orleans International Airport Sales Tax District
New Orleans International Trade Building Corporation
New Orleans Redevelopment Authority
New Orleans Sewerage and Water Board
Opelousas (City of) Special District
Orleans Parish Communications District
Orleans Parish Juvenile Services Financing District
Orleans Parish Law Enforcement District
Pineville Downtown Development District
Playground and recreation boards (municipal)
Public power authorities
Redevelopment agencies (municipal)
Sewerage Control Commission of East Baton Rouge
Southside Economic Development District of the City of Monroe
Springhill Downtown Development District
Sprinkling and sweeping districts
Sulphur Industrial Development District
Tacony Restoration District/Authority
Tax increment development corporations (municipal)
Terrebonne Parish Corrections and Rehabilitation Commission
Transportation Center Authority for the City of New Orleans (formerly the Public Belt Railroad Commission for the City of New Orleans)
Vidalia Riverfront Development District
Washington Museum and Tourist Commission
Washington (Town of) Special District

Joint Parish-Municipal
Consolidated waterworks and sewerage districts (joint parish-municipal)
Local and regional economic development districts
New Orleans Regional Recycling and Resource Recovery Authority
Union Parish Railroad District
Waterworks districts (joint parish-municipal)

Louisiana laws also provide for various types of local areas for election purposes and administration of justice.

1. The cities of Baker and Zachary in East Baton Rouge continue to exist as separate governments.

2. Legislation authorizing the Lake Area Economic Development District (formerly North Lake Charles) and World Trade Center Taxing District was repealed in 2007.

3. The Louisiana Public Facilities Authority is an
example of a large state agency created under this law.

4. Legislation authorizing the Louisiana Western Corridor Commission was repealed in 2005. The powers and functions of the Mississippi River Bridge Authority were transferred to the state department of transportation and development, and the authority is scheduled for dissolution in 2012. Legislation authoring the Rural Health Care Authority was repealed in 2006, and its powers and functions were transferred to the state department of health and hospitals.

5. The East Baton Rouge Recreation and Park Commission was reclassified for the 2007 Census of Governments from a municipal dependent agency to a special district.