



Parish Obligations to Fund Other Public Officials

These statutory provisions provide for the Parish Governing Authority to fund, directly or through reimbursement, costs associated with salaries, facilities and furnishing, and certain operating costs of other parish officials.

District Courts and Circuit Courts

- The Parish shall provide and bear the expense for a suitable building and requisite furniture for District and Circuit Courts. [R.S. 33:4713\(A\)](#)
 - The offices provided for judges are not required to be within the courthouse itself. **AG Op. No. 96-0197**
 - The Parish is responsible for security provided in the courthouse; however, judges are authorized to implement rules of decorum and conduct within their courtroom and judicial offices, including prohibiting the use of cellular telephones. [AG Op. No. 15-0027](#)
- The Parish shall provide a good and sufficient courthouse, with rooms for jurors. [R.S. 33:4715](#)

District Attorney

- The Parish reimburses from its general fund the District Attorney as an allowance for various expenses and salaries incurred in the discharge of the DA's duties. [R.S. 16:6](#)
 - See also [AG Op. No. 11-0167](#) & [AG Op. No. 07-0311B](#)
- The Parish shall provide at least the minimum additional local portion of salary for the DA and Assistant DAs established by statute for each JDC. [R.S. 16:14](#)
- The Parish shall be responsible for all administrative costs associated with the prosecution of persons accused or convicted of crimes, including all criminal jury costs. [R.S. 15:304](#)
See also [AG Op. No. 09-0222](#)
- The Parish is obligated to furnish the District Attorney with office and equipment in the courthouse, or to rent and equip one elsewhere. [AG Op. No. 08-0033](#)

Parish Clerks of Courts and Recorders

- The Parish shall provide and bear the expense for offices, furniture, and equipment for the parish clerk of court and recorders. [R.S. 33:4713\(A\)](#)
 - Absent an exception created in law or by amendment of [R.S. 33:4713](#), a clerk of court may not acquire title to property for their office rather than in the name of the Parish. **AG Op. No. 00-0114**
- The Police Jury, upon request of the clerk of court, shall provide the clerk with all necessary office furniture, equipment, and record books. [R.S. 13:784\(A\)](#) See also [AG Op. No. 09-0022](#)

**PARISH OBLIGATIONS TO
FUND OTHER PUBLIC OFFICIALS
REVISED: 08/2024**

Sheriff

- The Parish shall provide and bear the expense for offices, as needed by sheriffs responsible for district courts, including heating and lighting. [R.S. 33:4713\(A\)](#)
 - The Parish is responsible for the costs of security in the courthouse, but may enter into an intergovernmental agreement with the Sheriff to provide these extra security services and with other parish officials to share in these expenses. [AG Op. No. 12-0187](#)
 - The Parish's obligation to provide offices to the Sheriff free of charge and to pay certain expenses associated with the use and occupancy of such offices exists regardless of whether the Sheriff chooses to utilize additional funding mechanisms. [AG Op. 21-0088](#)
- The Parish shall provide a good and sufficient jail building, including fixed operating expenses (e.g. lighting, heating and air conditioning). [R.S. 33:4715](#) See also [AG Op. No. 06-0265](#)
- The Parish shall be responsible for the physical maintenance of all parish jail buildings and prisons. [R.S. 15:702](#) See also [AG Op. No. 13-0185](#)
- The Parish shall appoint and fix the salary of a physician or contract with a health care provider to provide health care services for prisoners in parish jails. [R.S. 15:703\(A\)&\(B\)](#)
- The Parish shall reimburse the Sheriff for cost of dogs purchased, not to exceed \$500 per dog, and provide the Sheriff \$20 per month per dog for the maintenance and training of the dogs. [R.S. 13:5545](#)
- The Parish is responsible for the costs of feeding and clothing parish prisoners (currently set at a per diem of \$3.50 per parish prisoner paid to the Sheriff. [R.S. 13:5535\(1\)](#) & [R.S. 15:706\(B\)](#) (for parish prisoners transferred to and housed in another parish) See also [AG Op. No. 16-0151](#), [AG Op. No. 10-0014](#)
- The Parish is responsible for all costs associated with the confinement of persons arrested, accused of crimes awaiting trial, and those convicted and awaiting removal to prison. [R.S. 15:304](#) See also [AG Op. No. 18-0021](#) & [AG Op. No. 06-0224](#)
- Parishes, other than Orleans, shall pay to the Sheriff or their deputies providing security at court hearings in district courts and courts of appeal \$34 dollars per day. [R.S. 13:5533](#)
 - Parishes and Courts may agree for the Parish to provide funding for more than one deputy daily per section of court or to provide additional compensation beyond the \$34 per diem.

Tax Collectors and Assessors

- The Parish shall provide and bear the expense for office space/building, as needed, by tax collectors and assessors, including heating and lighting. [R.S. 33:4713\(A\)](#)
- The Parish shall purchase furniture, equipment, supplies, and maps, as may be needed by the tax collector and assessor of the parish. [R.S. 33:4713\(B\)&\(C\)](#)
 - The Parish shall then bill other tax recipients for their proportionate share of these costs. [R.S. 33:4713\(B\)&\(C\)](#)

**PARISH OBLIGATIONS TO
FUND OTHER PUBLIC OFFICIALS
REVISED: 08/2024**

- The creation of Tax Assessment Districts does not relieve Parishes of their obligation to provide assessors with equipment in accordance [with R.S. 33:4713](#). **AG Op. No. 00-0414** and [AG Op. No. 21-0088](#).
- A Parish is not required to pay the costs associated with a contract for services for maintenance and upkeep of computer software owned by the Sheriff in his capacity as ex-officio tax collector. [AG Op. No. 14-0097](#)
- The Parish, along with the School Board, shall advance to the Assessor's Salary and Expense Fund such funds as may be necessary in proportion to the amount of taxes levied by each for all purposes, as shown by the last completed and filed tax roll, inclusive of all special taxes levied by road and school districts. [R.S. 47:1906\(E\)\(1\)](#)
 - The Assessor shall reimburse, without interest, the Parish and School Board for these advances when the compensation provided for is paid to the Assessor by the Sheriff, ex officio tax collector, and exempted municipalities.
 - The Assessor may not charge a taxing entity the cost of putting a new tax on the assessment rolls. **AG Op. No. 02-0489(B)**

Registrar of Voters

- The Parish shall provide the local portion of the compensation for the Registrar of Voters. [R.S. 18:55](#)
 - This compensation may not be reduced during the Registrar's term of office. [R.S. 18:57\(A\)](#)
- The Parish shall provide the local portion of the compensation for the Chief Deputy Registrar of Voters, Confidential Assistant, and other employees of the Registrar of Voters. [R.S. 18:59](#)
 - This compensation, including any increases, shall not be reduced while the person holds their position/office, or as a result of promotion. [R.S. 18:57\(A\)](#) See also **AG Op. No. 02-0338**
- The Parish shall provide and furnish the required office space for the Registrar of Voters along with all equipment, supplies, furniture, books, stationery, and other expenses for the operation of each office necessary for the Registrar to fully discharge their duties. The Parish shall provide space for the Registrar's principal office in the parish courthouse or in a public facility within the parish. [R.S. 18:132](#)

Constables and Justices of the Peace

- The Parish shall fix the pay of constables and justices of the peace. [R.S. 13:5802](#) & [R.S. 13:2589](#)

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Coroner

- The Parish shall pay for any deputy coroner, assistant coroners, secretaries, stenographers, clerks, technicians, investigators, official photographers, or other helpers if the coroner is paid on a salary basis. [R.S. 13:5705](#)
 - See also [AG Op. No. 19-0140](#), [AG Op. No. 19-0053](#), & [AG Op. No. 12-0102](#).
 - The Coroner may generally be compensated by the Parish through a salary, a combination of salary plus fees, or fees alone. [R.S. 13:5706\(A\)](#)
- The Parish shall pay for all necessary or unavoidable expenses, including supplies, incident to the operation and function of the coroner's office, if such expenses are certified by the coroner as necessary and unavoidable. [R.S. 13:5706\(B\)\(1\)](#) See also [AG Op. No. 14-0029](#) and [AG Op. No. 20-0035](#). The Parish shall furnish essential supplies and equipment for the coroner's office or morgue once established by the Parish, or provide necessary funding for office space, office equipment, utilities, and janitorial services if the Parish does not elect to establish an office or morgue for the Coroner. [R.S. 13:5706\(B\)\(2\)](#)
- The Parish shall pay the fees for all mental or physical examinations or investigations, commitments, interdictions, court attendance, or testimony and a just fee or remuneration to the coroner for attending parish prisoners. [R.S. 13:5706\(B\)\(3\)](#) See also [AG Op. No. 13-0127](#) & [AG Op. No. 13-0127\(A\)](#)
- The Parish shall pay the coroner's fees and any necessary fees for the investigation and the cost of an autopsy, including the cost of transporting the body, when a death occurs either due to natural causes, accident, or crime within the Parish (outside of a municipality). [R.S. 13:5706\(D\)\(1\)](#) see also [AG Op. No. 14-0154](#)
 - In cases of deaths due to natural causes, the Parish in which the deceased was domiciled shall be responsible for this cost.
 - In cases where death was due to accident or crime, the Parish in which the accident or crime occurred shall be responsible for these costs.
 - In cases where the death occurs at any State operated health care or treatment facility, the State shall reimburse the Parish for any fees paid for the viewing and investigation of the body.
- The Parish shall pay for any expenses, tests, costs, or fees associated with the Coroner contracting with a physician or other expert to assist in an investigation or autopsy. The total amount shall not exceed \$500 unless otherwise mutually agreed upon by the Coroner and the chief fiscal officer of the Parish. [R.S. 13:5710](#)

Marshals of City Courts

- The marshals of the 18 enumerated city courts shall be paid the monthly minimum salaries provided and shall be paid “in equal proportions by the respective governing authorities of the city and parish where the court is located.” [R.S. 13:1883](#)
 - [AG Op. No. 21-0040](#) – the Parish of Acadia is statutorily obligated to contribute a minimum of \$125 a month towards the salary of the Rayne City Court Marshal. The Parish is not, however, required to make employer contributions to the Municipal Employees’ Retirement System of Louisiana on behalf of the Marshal.
 - [AG Op. No. 21-0040\(A\)](#) – There is no prohibition against a parish agreeing to voluntarily withhold and contribute to the Municipal Employees’ Retirement System of Louisiana on behalf of a marshal regarding the portion of the marshal’s compensation provided by the parish. However, in the absence of a parish’s voluntary contributions, a city remains liable to provide employer contributions on “all sources” of the marshal’s earnings.