

RESOLUTION

NO. R-26-113

CITY HALL: March 12, 2026

BY: COUNCILMEMBERS MORRELL, MCCARRON, HARRIS, KING, GREEN AND HUGHES

A **RESOLUTION** encouraging the State Legislature to reexamine the annual funding percentage allocated to the Orleans Parish Assessor's Office for the collection of ad valorem taxes levied on property and consider a more equitable distribution for all entities.

WHEREAS, the Louisiana Revised Statutes determines the annual funding percentage for the Board of Assessors as a flat two percent of all ad valorem taxes levied on property; and

WHEREAS, according to the 2024 Comprehensive Annual Financial Report (CAFR) for the Orleans Parish Assessor's Office (the "Assessor"), its funding consistently exceeds its expenditures and obligations; and

WHEREAS, the 2024 CAFR found that "at December 21, 2024, the fund balance of the [Assessor's] General Fund amounted to \$36,872,261, of which \$20,000,000 is assigned for a new Building and \$16,872,261 is unassigned" and, further, "the general fund balance was 295% of the General Fund expenditures"; and

WHEREAS, the Assessor's net position in 2024 increased by \$5.8 million due to an increase in governmental revenue and decrease in salaries and benefits and intergovernmental expenses; and

WHEREAS, for the past decade, the Assessor averages an annual net increase of \$2.4 million; and

WHEREAS, for instance, the Assessor's General Fund increased by \$2 million in 2023, \$4 million in 2022, almost \$1 million in 2020, and \$1.1 million in 2019; and

WHEREAS, the annual percentage allotment of 2% of ad valorem taxes to the Assessor exceeds the amount needed by the office to perform its duties and obligations; **NOW THEREFORE**

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NEW ORLEANS, That the New Orleans City Council supports the Louisiana Legislature revisiting the annual percentage fee obligated to the Orleans Parish Assessor pursuant to state law to determine a more equitable distribution.

BE IT FURTHER RESOLVED, That the Clerk of Council shall transmit certified copies of this resolution to all members of the Orleans Parish delegation: Representative Delisha Boyd, Representative Jacob Braud, Representative Aimee Adatto Freeman, Representative Stephanie Hilferty, Representative Alonzo L. Knox, Representative Mandie Landry, Representative Shaun Raphael Mena, Representative Ed Murray, Representative Candace N. Newell, Senator Gary Carter, Senator Royce Duplessis, and Senator Jimmy Harris.

THE FOREGOING RESOLUTION WAS READ IN FULL, THE ROLL WAS CALLED ON THE ADOPTION THEREOF, THE RESULT WAS AS FOLLOWS:

YEAS:

NAYS:

ABSENT:

RECUSED:

AND THE RESOLUTION WAS ADOPTED.