# Constitution of the State of Louisiana

Effective January 1, 1975

OFFICIAL EDITION

### PART III. LEVEE DISTRICTS

### Section 38. Levee Districts

Section 38. (A) Retention; Reorganization; Consolidation. Levee districts as organized and constituted on January 1, 1974 shall continue to exist, except that

- (1) The legislature may provide by law for the consolidation, division, or reorganization of existing levee districts or may create new levee districts. However, the members of the board of commissioners of a district heretofore or hereafter created shall be appointed or elected from among residents of the district, as provided by law.
- (2) A levee district whose flood control responsibilities are limited to and which is situated entirely within one parish may be consolidated and merged into such parish under the terms and conditions and in the manner provided in Section 16 of this Article.
- (B) Obligation of Contract Affirmed. No action taken under this Section shall impair the obligation of outstanding bonded indebtedness or of any other contract of a levee district.

### Section 39. Levee District Taxes

Section 39. (A) District Tax; Millage Limit. For the purpose of constructing and maintaining levees, levee drainage, flood protection, hurricare flood protection, and for all other purposes incidental thereto, the governing authority of a levee district may levy annually a tax not to exceed five mills, except the Board of Levee Commissioners of the Orleans Levee District which may levy annually a tax not to exceed two and one-half mills, on the dollar of the assessed valuation of all taxable property situated within the alluvial portions of the district subject to overflow.

(B) Millage Increase. If the necessity to raise additional funds arises in any levee district for any purpose set forth in Paragraph (A), or for any other purpose related to its authorized powers and functions as specified by law, the tax may be increased. However, the necessity and the rate of the increase shall be submitted to the electors of the district, and the tax increase shall take effect only if approved by a majority of the electors voting thereon in an election held for that purpose.

### Section 40. Bond Issues

Section 40. (A) Authorization. Subject to approval by the State Bond Commission or its successor, the governing authority of a levee district may fund the proceeds of its taxes or other revenues into bonds or other evidences of indebtedness. Proceeds thus derived shall be used for the purposes mentioned in Part III of this Article or for the funding or payment of any outstanding indebtedness.

(B) Sale. Bonds issued under the authority of Paragraph (A) shall be sold as provided by law concerning the issuance

of bonds by levee districts.

## Section 41. Cooperation with Federal Government

Section 41. The governing authority of any levee district may cooperate with the federal government in constructing and maintaining levees in this state, under terms and conditions provided by the federal authorities and accepted by the governing authority.

# Section 42. Compensation for Property Used or Destroyed; Tax

Section 42. (A) Compensation. Notwithstanding any contrary provision of this constitution, lands and improvements thereon hereafter actually used or destroyed for levees or levee drainage purposes shall be paid for as provided by law. However, nothing contained in this Paragraph with respect to compensation for lands and improvements shall apply to batture or to property the control of which is vested in the state or any political subdivision for the purpose of commerce. If the district has no other funds or resources from which the payment can be made, it shall levy on all taxable property within the district a tax sufficient to pay for property used or destroyed to be used solely in the district where collected.

(B) Appropriation. Nothing in this Section shall prevent the appropriation of such property before payment.