

June 19, 2008
Opinion Number 08-0041

90 - Police Juries, Powers & Functions

La. Rev. Stat. 33:4713

Clifton Speed
Asst. District Attorney, 21st JDC
P.O. Drawer 787
Greensburg, LA 70441

We are of the opinion that provided the purchases and expenditures incurred by the Sheriff are in accord with the mandate of La. Rev. Stat. 33:4713, the Council must reimburse the Sheriff for such reasonable expenses. This holds true even if the Sheriff failed to comply with the "pre-approval" process. Similarly, we believe the Tangipahoa Parish Council may refuse to reimburse the Sheriff for any expenses that are outside the purview of La. Rev. Stat. 33:4713.

Dear Mr. Speed:

Your request for an Attorney General's Opinion has been assigned to me for research and reply. On behalf of the Tangipahoa Parish Council, you have asked for our opinion concerning La. Rev. Stat. 33:4713 and a request made by the Tangipahoa Parish Sheriff for reimbursement for certain expenses.

Your opinion request indicates that the Tangipahoa Sheriff has requested the Tangipahoa Parish Council reimburse the Sheriff for a number of expenses. Those expenses include, among other things, computer equipment and related software, various items for training, and legal fees incurred in connection with attempts to collect past due tax indebtedness.

Your request further indicates that the general practice for such purchases and/or expenses has been for the Sheriff to come before the Parish Council with a specific request for funds or equipment and further outline the need for such funds or equipment, before a purchase is made or an expense incurred. You call into question the legality of reimbursing the Sheriff for the expenses mentioned above, considering this "pre-approval" process was not followed.

La. Rev. Stat. 33:4713, provides the following:

§ 4713. Providing quarters for court and parish officers

Each parish shall provide and bear the expense of a suitable building and requisite furniture for the sitting of the district and circuit courts and such offices, furniture and equipment as may be needed by the clerks and recorders of the parish for the proper conduct of their offices and shall provide such other offices as may be needed by the sheriffs of these courts and by the tax collectors and assessors of the parish and shall provide the necessary heat and illumination therefor.

The cost of such furniture and equipment, supplies and maps, as may be needed by the tax collector and assessors of each parish shall be borne proportionately by all tax recipient bodies in the parish in the proportion of the amount received from such tax monies by each recipient body in the parish.

The police jury or other governing authority shall make these purchases and then bill the other tax recipients for their proportionate share.

Our prior opinions have recognized the local governing authority's responsibility to provide office space, equipment, and the like to the Sheriff and tax collector. See *generally* Op.Atty.Gen.No. 97-262 (discussing the duty of the police jury to furnish and equip parish offices, particularly, sheriff, clerk of court, and tax assessor); Op.Atty.Gen. 86-341 (opining the parish police jury is responsible for the purchase and repair of office furniture and equipment needed by sheriff and ex-officio tax collector).

Further, our opinions do not alter or otherwise extinguish the police jury's obligation to furnish the Sheriff and tax collector with office space, equipment, etc. upon the Sheriff's failure to comply with some sort of "pre-approval" process. The key inquiry is whether the expenditures or purchases in question coincide with the mandate of La. Rev. Stat. 33:4713.

The question of whether an expense or purchase coincides with the mandate of La. Rev. Stat. 33:4713 ultimately depends on the facts and circumstances surrounding the proposed expenditure. As a general rule, the Attorney General's Office refrains from conducting factual evaluations.

We are of the opinion that if the purchases and expenditures incurred by the Sheriff are in accord with the mandate of La. Rev. Stat. 33:4713, the Council must reimburse the Sheriff for such reasonable expenses. This holds true even if the Sheriff failed to comply with the "pre-approval" process mentioned earlier. Similarly, we believe the Tangipahoa Parish Council may refuse to reimburse the Sheriff for any expenses that are outside the purview of La. Rev. Stat. 33:4713.

We trust this adequately responds to your request. If you should have any questions about the response contained herein, please feel free to contact our office.

Yours very truly,

JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

BY:

MICHAEL J. VALLAN
Assistant Attorney General

JDC/MJV/crt

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Syllabus

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Date Received:

Date Released: June 19, 2008

Michael J. Vallan
Assistant Attorney General