

and time set for trial, judgment of the court, or statement that private settlement was effected, and signature of justice of the peace. Date execution of judgment was issued is given in cases where such action was taken, and in some cases, notations as to satisfaction of judgment appear. Criminal cases, giving, docket number and date original affidavit was made, name of affiant and substance of complaint, name of accused, date warrant issued, and, in cases which were tried, final disposition, and signature of justice. Proces-verbaux of marriages give, names of contracting parties, date and place of marriage, and signatures of principals, witnesses, and officiating justice. Docket divided into two sections, the first for civil suits and marriages, and the other for complaints and criminal cases. Arr. numer. by docket nos. Hdw. 300 pp. 14 x 10 x 2. Clerk's vault, 2nd floor.

First Justice of the Peace Court
Wards 1, 2 & 3.

326. STANDARD DIARY [Marriage Record], 1916--. 24 vols. (dated). Record of marriage ceremonies performed by the justice as legal officiant, giving date of ceremony, names of contracting parties, and, if either was previously married, the name of former spouse. Arr. chron. by date of ceremony. No index. Hdw. Aver. 100 pp. 11 x 9 x 1. Office of George J. Trauth, Justice of the Peace, 1st floor, Courthouse.

Second Justice of the Peace Court
Wards 4 & 5.

327. [MARRIAGE RECORD], June 27, 1936--. 1 vol. Record of marriage ceremonies performed by the justice as legal officiant, giving date of ceremony, names of contracting parties, and serial number of marriage license. Arr. chron. by date of ceremony. No index. Hdw. Approx. 25 pp. 8 x 4 x 1/2. Residence of A. Armondin, Justice of the Peace, 270 Avenue A, Westwego, La.

328. [RECORD OF AFFIDAVITS], Feb. 1938--. 1 vol. Record of the number of affidavits sworn to before this justice of the peace each month, giving month and year, total number of cases of each type, including assault and battery, slander, drunken driving, breaking and entering, and permitting a minor to operate a gasoline transport vehicle; occasionally the date on which the affidavit was sworn is given. Arr. chron. by months. No index. Hdw. Approx. 25 pp. 6 x 3 x 1/2. Residence of A. Armondin, Justice of the Peace, 270 Avenue A, Westwego, La.

Fifth Justice of the Peace Court
Wards 7 & 8.

329. [Civil Suit] RECORD, Dec. 4, 1924--. 2 vols. Record of proceedings of this court in civil causes. Summary of each suits gives name of court, docket number, suit title, date action was

instituted, allegations by plaintiff, answer or confession of judgment by defendant, case papers served by constable including petition, affidavit, citation, notice of trial, writ of provisional seizure, bond attachment, and notice to vacate, judgment of the court or notation to the effect that matter was settled out of court, date of each service or proceeding, signature of constable on notations of service, and signature of justice on notations of proceedings. Arr. chron. by docket nos., chron. thereunder by date of entry. No index. Hdw. Aver. 300 pp. 12 x 8 x 1 to 14 x 9 x 2. Residence of Mrs. C. L. Adams, Justice of the Peace, 409 Dodge Ave., Metairie, La.

XIV. DISTRICT ATTORNEY

During the period 1825-45 when Jefferson Parish was a part of the first judicial district the attorney general prosecuted and conducted all suits and crimes committed against the laws of the state within this district. (1) He was appointed by the governor, (2) and hold office for a term of three years. (3) In 1839 a district attorney was created for the first judicial district to assist the attorney general in all criminal prosecutions. This latter officer was also appointed by the governor (4) and held office for a term of two years. (5) After the adoption of the constitution of 1845, one district attorney was appointed by the governor for each judicial district, for a term of two years. (6) Shortly thereafter, in 1852, another constitution was adopted which provided that district attorneys be elected by the voters of their respective districts, and hold office for a term of four years. (7) The office has continued on an elective basis to the present day, (8) but the tenure of office has been increased to six years since 1921. (9)

Eligibility for appointment or election to the office of district attorney includes residence in the district for which selected, and the

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| 1. Cf. La. A., 1813, p. 18, see. 21. | 8. La. A., 1853, #256; <i>ibid.</i> , 1855, #303, sec. 1; <i>Const.</i> , 1864, art. 83; La. A., 1864-65, #47, sec. 1; <i>ibid.</i> , 1866, #62, sec. 1; <i>Const.</i> , 1868, art. 92; <i>Rev. Stat.</i> , sec. 1140; <i>Const.</i> , 1879, art. 124; <i>Const.</i> , 1898, art. 125; La. A., 1904, #140; <i>Const.</i> , 1913, art. 125, amended by #194 of 1914. |
| 2. Cf. <i>Const.</i> , 1812, art. IV, sec. 7. | 9. <i>Const.</i> , 1921, art. VII, sec. 58. |
| 3. La. A., 1813, p. 194, sec. 15. | |
| 4. La. A., 1839, #51. | |
| 5. La. A., 1825, p. 112; <i>ibid.</i> , 1827, p. 42. | |
| 6. <i>Const.</i> , 1845, art. 74; La. A., 1846, #89, sec. 1. | |
| 7. <i>Const.</i> , 1852, arts. 74, 83. The election of district attorneys was proposed by an amendment to the <i>Const.</i> of 1845, but this was not submitted to the | |

right to vote.(10) District attorneys appointed under the constitution of 1812, in addition to the qualifications prescribed, were required to pass an examination before at least two judges of the supreme court.(11) Since 1879, the candidate must be a licensed attorney in the state(12) and must have practiced law for at least three years in the state.(13)

Vacancies in the office of district attorney have been filled by appointment by the governor(14) but since an amendment to the Constitution of 1898 has been adopted he only fills vacancies when the unexpired term is less than a year. When the unexpired term is a year or more, vacancies are filled by special election called by the governor and held within sixty days of such vacancy.(15)

The district attorney is removable for the same reason, and trials for such removal are conducted in the same manner as for clerks of court, sheriffs, and other officers,(16) except that the suit is brought against him by a district attorney of an adjoining district, or by counsel appointed by the judge.(17) Any person who is convicted of bribery, perjury, forgery, or other high crime or misdemeanor is excluded from holding this office and from suffrage.(18)

Any district attorney, since 1938, may retire and receive full pay on reaching the age of eighty years if he has served continuously as a district attorney for thirty years immediately preceding retirement.(19)

- 10. Const., 1812, art. VI, sec. 7; Const., 1845, art. 95; Const., 1852, art. 96; Const., 1864, art. 101; Const., 1868, art. 105; Const., 1879, art. 196; La. A., 1880, #135; Const., 1898, art. 210; Const., 1913, art. 210; La. A., 1916, #91; Const., 1921, art. VIII, sec. 13.
- 11. La. A., 1813, p. 18, sec. 25; ibid., 1813, p. 194, sec. 15.
- 12. Const., 1879, art. 124; Const., 1898, art. 125, amended by #140 of 1904; Const., 1913, art. 125, amended by #194 of 1914.
- 13. Const., 1921, art. VII, sec. 59.
- 14. Const., 1812, art. III, sec. 10; Const., 1845, art. 51; Const., 1852, art. 48; La. A., 1853, #256, sec. 5; ibid., 1855
- #303, sec. 3; ibid., 1864-65, #47, sec. 3; ibid., 1868, #27; Const., 1868, art. 61; Rev. Stat., sec. 1142; Const., 1879, art. 124; Const., 1898, art. 125, amended by #140 of 1904.
- 15. Const., 1898, art. 125, amended by #140 of 1904; Const., 1913, art. 125, amended by #194 of 1914; Const., 1921, art. VII, sec. 69.
- 16. See essay on Clerk of Court, or Sheriff.
- 17. Const., 1898, art. 222; Const., 1921, art. IX, sec. 6; La. A., 1922, #96.
- 18. Const., 1812, art. VI, sec. 4; Const., 1845, art. 92; Const., 1852, art. 93; Const., 1868, art. 99; Const., 1879, art. 148; Const., 1898, art. 202; Const., 1921, art. VIII, sec. 6.
- 19. La. A., 1938, #200 amending art. VII of the Const. of 1921.

In 1825, when Jefferson Parish was established, the attorney general as prosecutor for the first judicial district received \$1,500 per annum.(20) The following year his salary was increased to \$2,000 per annum.(21) The salary of the district attorney for the first judicial district was fixed at \$1,000 per annum.(22) Following the re-organization of judicial districts, in 1846, district attorneys throughout the state, except Orleans Parish, received \$600 yearly.(23) In 1848, the salary of the district attorney for Jefferson Parish was increased to \$800.(24) This was increased to \$1,200 annually in 1865,(25) and in 1868 to \$1,500.(26) For the period 1879 to 1921 his salary was fixed at \$1,000.(27) The Constitution of 1921 provided that each district attorney shall receive a salary of \$2,500 per annum, payable monthly, and such additional salary, payable by the parish or parishes within each judicial district as may be prescribed by the legislature. In those judicial districts composed of more than one parish the legislature is authorized to fix the proportion of such salary to be paid by each parish of a district. The district attorney is forbidden to receive any fees(28) after the legislature has fixed the salaries to be paid by the parishes, and after such salaries have been fixed he is required to turn over all moneys he receives as conviction fees into the parish treasury.(29) Such additional salary was prescribed by the legislature in 1936 when it provided that the district attorney for the 24th judicial district, Jefferson, St. Charles, and St. John the Baptist parishes, shall be paid an additional salary of \$3,500 by the parishes comprising the above mentioned district. The amount apportioned to Jefferson Parish as its share of the salary was fixed at \$1,750 per annum. Thereafter the district attorney was to receive no other fees or compensation for official services rendered to any public body in said district.(30)

The fees of district attorneys for each criminal conviction, operative at the time Jefferson Parish was established were fixed at \$10.(31) This fee was not changed by subsequent legislation(32) until the Reconstruction when it was increased to \$15.(33) In 1880 the fees for convictions were revised so that the district attorney received \$5 for each conviction where the accused was sentenced to pay a fine; \$10

- 20. La. A., 1813, p. 18, sec. 21.
- 21. La. A., 1826, p. 58
- 22. La. A., 1839, #51; ibid., 1843.
- 23. La. A., 1846, #89, sec. 3, amended by #147 of 1854.
- 24. La. A., 1848, #129; ibid., 1855, #303, sec. 6.
- 25. Const., 1864, art. 83; La. A., 1864-65, #47, sec. 6.
- 26. Const., 1868, art. 92.
- 27. Const., 1879, art. 124, Const., 1898, art. 125, amended by #140 of 1904;
- Const., 1913, art. 125.
- 28. Const., 1921, art. VII, sec. 59; La. A., 1934, 2nd E. S., #28; ibid., 1836, #127; #194; ibid., 1938, #12; #200.
- 29. Const., 1921, art. VII, sec. 64; Atty. Gen. Opn. 1924-26, p. 179; 1926-28, p. 84.
- 30. La. A., 1936, #127.
- 31. La. A., 1817, p. 162.
- 32. La. A., 1855, #303, sec. 10; ibid., 1864-65, #47, sec. 10.
- 33. La. A., 1868, #118; Rev. Stat., sec. 1146.

where the accused was sentenced to jail; \$15 where the accused was sentenced to the penitentiary for a term shorter than life; \$20 where the accused was sentenced to life; and \$25 for each conviction where the accused was sentenced to death.(34) A 1934 amendment to the act of 1880 has limited the total conviction fees to be received by any district attorney to \$1,500 per annum, except in the 4th, 11th, 14th, and 24th judicial districts, Jefferson Parish is in the latter district where the district attorney may receive up to \$2,500 in conviction fees.(35) This latter provision was repealed by omission in 1936 when the act of 1880 was amended and re-enacted.(36)

The district attorney's office, furniture, and fuel must be provided and paid for by the police jury,(37) and he is reimbursed monthly, out of the state general fund, for actual outlay for salaries of stenographers, clerk, special officers, stationery, telephone, traveling, hotel, and other expenses incurred in the official discharge of his duties. Such expenses cannot, however, exceed \$1,200 in any one year.(38)

The district attorney prosecutes and conducts all suits in which the state is concerned, and prosecutes all delinquencies for crimes and offences committed against the laws of the state.(39) In those districts in which the supreme court holds sessions he represents the state in all criminal cases coming before the court.(40) In 1904 the legislature declared that the district attorney was not compelled to prosecute crimes before the city courts, but whenever he did prosecute before such court he was entitled to fees collected from the party convicted and not from the parish.(41) Six years later this law was abrogated and it was made the duty of the district attorney to represent the state in all criminal prosecutions before the city courts. Hereafter he was to receive the same fees for prosecution before such court as he received for convictions for the same offenses in the district court.(42)

The district attorney has full control of every criminal prosecution instituted or pending in any parish of his district, and determines

34. Const., 1879, art. 124; La. A., 1880, #96, sec. 3; see also Const., 1898, art. 125, amended by #140 of 1904; Const., 1913, art. 125; amended by #194 of 1914; La. A., 1936, #347.
 35. La. A., 1934, 2nd E.S., #28 amends and re-enacts section 3 of #96 of 1880.
 36. La. A., 1936, #347.
 37. La. A., 1880, #111, amended by #180 of 1932; Atty. Gen. Opn. 1924-26, p. 181; 1928-30, p. 380.
 38. La. A., 1938, #20.
 39. La. A., 1813, p. 18, sec. 21 ibid., 1813, p. 194, sec. 15; ibid., 1846, #89, sec. 2; ibid., 1855, #303, sec. 8; ibid., 1864-65, #47, sec. 7; Rev. Stat., sec. 1143; La. A., 1880, #96, sec. 1; ibid., 1904, #151.
 40. La. A., 1846, #127, sec. 4; ibid., 1855, #303, sec. 8; ibid., 1864-65, #47, sec. 7; Rev. Stat., sec. 1143; La. A., 1880, #96, sec. 1.
 41. La. A., 1904, #151.
 42. La. A., 1910, #227.

whom, when, and how he shall prosecute.(43) He is the legal advisor to the grand jury, and may appear at any time before it for the purpose of giving any information relative to any matter cognizable by them.(44)

The district attorney is prohibited from engaging in the defense of any person charged with a crime in any parish of the state,(45) nor can his law partners engage in the defense of any person whom he is prosecuting.(46)

Whenever the district attorney is informed that a crime or misdemeanor has been committed of which no complaint or declaration has been made before a judge or justice of the peace, it is his duty to inquire into the facts by causing all persons whom he thinks may have some knowledge of the facts to be summoned before some judge or justice of the peace so that their depositions may be taken.(47) In any criminal prosecution where it is established that a fair trial cannot be had in the parish where the case is pending, the judge of the court having cognizance of such case is empowered to apply to the attorney general or district attorney for a change of venue.(48) The district attorney is authorized to enter a nolle prosequi in cases of assault and battery, and misdemeanor, where there is a compromise of the parties, and the prosecution is withdrawn.(49)

On convening of the district court, the district attorney is obliged to call any and all persons who may have entered into bond, recognizance, or obligation for their appearance at court, and also to call on the securities to produce, in open court, the defendant or party accused. Upon failure to comply with these requirements, the court, on motion of the district attorney, can render judgment against the principal and his securities in solido, for the full amount of the bond, recognizance or obligation.(50)

The district attorney may recuse himself when he is related to the accused within the fourth degree or when he has been consulted about the case prior to taking office,(51) and whenever he does not attend court because of recusation, absence, or sickness, the district judge is empowered to appoint an attorney to prosecute on behalf of the

43. C. Cr. P., art. 17; La. A., 1934, 1st E.S., #24.
 44. C. Cr. P., arts. 18, 19.
 45. Const., 1921, art. VII, sec. 63; C. Cr. P. art. 20.
 46. C. Cr. P. art. 21.
 47. La. A., 1855, #121, sec. 42; Rev. Stat., secs. 134, 1018, 1167, 2066; State ex rel. Bourg vs. Marrero, 132 La. 109 (1913)
 48. La. A., 1855, #121, sec. 48; ibid., 1868, #144; Rev. Stat. sec. 1021, amended by #95 of 1876; secs. 1964, 3891.
 49. La. A., 1855, #121, sec. 15; Rev. Stat., sec. 990.
 50. La. A., 1855, #121, sec. 58; Rev. Stat. sec. 1032, amended by #76 of 1898 and #17 of 1900.
 51. La. A., 1853, #183; ibid., 1855, #303, sec. 4; ibid., 1864-65, #47, sec. 4; C. Cr. P. art. 310.

state.(52) In case the district judge is unable to appoint a competent attorney to represent the state he must certify that fact to the attorney general who is required to appoint a district attorney of another district to prosecute such cases.(53) The attorney so appointed is required to perform all the duties imposed by law on the district attorney, and his authority is not restricted to cases already on file. He may also frame, sign, and file indictments or information not on the docket at the time he was appointed, and he need not take an oath in each case,(54) and he may sign an indictment as acting district attorney without any additional statement.(55)

Whenever the district attorney was recused, the attorney appointed to prosecute in his stead was allowed \$25 for his services. This sum was deducted from the salary of the district attorney and paid on the warrant of the attorney by the auditor of public accounts.(56) But in case the district attorney did not attend court, the attorney appointed to prosecute on behalf of the state received such amount as the court allowed, paid by the auditor out of the district attorney's salary on the warrant of the judge.(57) Since 1886 such compensation comes out of the fees which would otherwise go to the district attorney for such services, and there is no deduction from the district attorney's salary.(58)

An act of 1880 directed the district attorney to advise the police jury and parish school board whenever they applied for any advice, and to represent them in all suits.(59) Since 1912 he must also act as attorney and counsel for all state boards or commissions domiciled in his district, including levee boards, hospital and asylum boards, educational boards, and dock boards.(60)

The district attorney must test the bonds of auctioneers every two years.(61) It is his duty to examine the proceedings of parochial and municipal authorities relative to voting for special taxes for public purposes.(62) He is required to give his services to the tax collector

52. La. A., 1817, p. 24, sec. 26; *ibid.*, 1855, #303, secs. 5, 11; *State vs. Marcelin Boudreaux*, 14 La. Ann. 88 (1859); La. A., 1862, #118; *ibid.*, 1864-65, #47, secs. 5, 11; *ibid.*, 1886, #74; C. Cr. P. art. 311.

53. La. A., 1906, #123; C. Cr. P. art. 311.

54. *State vs. Montgomery*, 41 Ann. 1087 (1889); See also *State vs. Richard*, 42 La. Ann. 83 (1890).

55. *State vs. Fontenot*, 48 La. Ann. 283 (1896).

56. La. A., 1853, #183, sec. 2;

ibid., 1855, #303, sec. 5;

ibid., 1864-65, #47, sec. 5.

57. La. A., 1855, #303, sec. 11; *ibid.*, 1862, #118, *ibid.*, 1864-65, #47, sec. 11.

58. La. A., 1886, #74; *ibid.*, 1906, #123.

59. La. A., 1880, #96, sec. 4; *ibid.*, 1888, #81, sec. 9; *ibid.*, 1916, #120, sec. 8.

60. La. A., 1912, #125; *ibid.*, 1920, #221; *Atty. Gen. Opn.* 1924-26, pp. 421, 422.

61. La. A., 1908, #45 amends and re-enacts section 140 of *Rev. Stat.*

62. La. A., 1906, #186, sec. 2.

in taking possession of property adjudicated to the state for taxes.(63) When violations of conservation laws occur, it is his duty to institute proceedings against the violators.(64) It is his duty to bring action by petition before the district court, or parish court when it was in existence, in the name of the state, upon his own information or upon the information of any private party when any person usurps, intrudes or unlawfully holds any public office or franchise within the state; when any public officer acts so as to forfeit his office; and when any association or number of persons act as a corporation without being incorporated.(65) Whenever the district attorney receives information that a sheriff, deputy sheriff, coroner or constable has failed to make an arrest or show the reason for such failure it is his duty to file a statement of neglect against such officer in the court.(66)

The district attorney is authorized to prosecute any planter, manager, overseer, or other employer of laborers who shall discharge any laborer on account of his political opinions.(67)

There are a number of functions, at one time performed by the district attorney which have passed out of existence or have been vested in another officer. During the existence of the slave tribunal the district attorney prosecuted all slaves accused of capital crimes.(68) During the period 1848-1914 it was his duty to examine all acts of incorporation to determine their legality, and if he found that the purposes and objects of the corporation were legal, he was required to endorse his opinion to that effect, which act with the opinion was then recorded in the office of the parish recorder.(69) He also examined any amendments which were intended to be added to the original act of incorporation.(70) Until very recently the district attorney represented the tax collector in the collection of delinquent licenses whenever there was no attorney to accept such appointment, or in case the attorney appointed refused to act.(71)

63. La. A., 1910, #315, sec. 3.

64. La. A., 1912, #127, sec. 3; *ibid.*, 1932, #50, sec. 18.

65. La. A., 1868, #58; #156; *Rev. Stat.*, secs. 1150, 1151, 2593, 2594; La. A., 1928, #102, amending and re-enacting sections 2593, 2594 of *Rev. Stat.*

66. La. A., 1868, #123, sec. 4; *Rev. Stat.*, secs. 1186, 1177, 1637, 3592.

67. La. A., 1868, #54; *Rev. Stat.*, secs. 902, 1163.

68. La. A., 1855, #308, sec. 46; *ibid.*, 1157, #232, sec. 25.

69. La. A., 1848, #100, sec. 16; *ibid.*, 1855, #132, sec. 1; *Rev. Stat.*, secs. 677, 1164; La. A., 1878, #45; *ibid.*, 1914, #254, sec. 14 repealing sec. 677 of *Rev. Stat.*

70. La. A., 1855, #132, sec. 3; *Rev. Stat.*, secs. 679, 1166; La. A., 1888, #65, sec. 2; La. A., 1914, #254 repealing sec. 679 of *Rev. Stat.*

71. La. A., 1894, #106, sec. 1; *ibid.*, 1898, #171, sec. 26; *ibid.*, 1920, #233, sec. 40; *ibid.*, 1924, #205, sec. 39; *ibid.*, 1932, #190, sec. 53. See La. A., 1938, #429, sec. 51 which delegates this function to any attorney in the service of the department of revenue.

Since 1857 the district attorney has been required to make a written report to the attorney general on or before Decemoer 1st annually, stating in such report the number of persons prosecuted in the parishes of his district, the number of convictions, the nature of the crimes and offences for which prosecutions were instituted, the nature of the crimes and offences the prosecution of which resulted in convictions, the number of acquittals, and also the causes of all acquittals which resulted from defective or imperfect legislation, accompanied by his observations on the criminal jurisprudence of the state as he may see fit. Failure or neglect on the part of the district attorney to make such report makes him liable to a forfeiture of \$100 deducted from his salary.(72) He must also report all civil and criminal cases in which the state has an interest and which are appealed to an appellate court. When such appeals are returnable to the appellate court sitting at New Orleans the reports are transmitted to the attorney general, and when appeals are taken to an appellate court sitting at other places than the city of New Orleans, he reports the appealed case to the district attorney of such place.(73) The district attorney must prepare a brief of every criminal case appealed to the supreme court and forward it to the attorney general for his revision and use in the supreme court.(74)

Assistant District Attorney

The office of assistant district attorney was provided for by an amendment to the Constitution of 1913, and in the Constitution of 1921.(75) These provisions give the general assembly the power to create the office by legislative act but vest the appointment and selection of such assistant in the district attorney, who is also empowered to remove such officer at his descretion.(76)

The assistant district attorney must possess all the qualifications required of the district attorney, and when appointed is vested with all the powers of the district attorney.(77)

The assistant district attorney received a state salary of \$600 per annum until 1921 when it was increased to \$750 per annum, payable monthly on his own warrant. He also receives such additional salary as the legislature may fix, which is paid pro rata by the police jury of the

72. La. A., 1857, #184, sec. 1; ibid., 1864-65, #47, sec. 12; Rev. Stat. sec. 1147; C. Cr. P. art. 24. Note: this article makes no mention of a fine for failure
 73. La. A., 1857, #184; ibid., 1864-65, #47, sec. 13; Rev. Stat., sec. 1148
 74. C. Cr. P. art. 22.
 75. La. A., 1914, #194 amending art. 125 of Const., 1913; Const., 1921, art. VII, sec. 60.
 76. Idem.
 77. La. A., 1914, #194; Const., 1921, art. VII, sec. 61.

parish or parishes of the judicial district.(78)

The office of assistant district attorney was created for the 24th judicial district, which comprises the parishes of Jefferson, St. Charles, and St. John the Baptist, in 1928. His annual salary, in addition to the salary paid by the state was fixed at \$2,000. The proportion paid by each of the parishes of the district is as follows: Jefferson Parish, \$1,000; St. Charles Parish, \$500; and St. John the Baptist Parish, \$500.(79)

District Attorney pro Tempore or Parish Attorney (defunct)

The office of district attorney pro tempore, created in 1868, lasted during the whole period of the Reconstruction. The appointment of such an officer devolved upon the police within thirty days after the promulgation of the act, and if it failed to make the appointment within the specified time, then the parish judge was authorized to do so. The district attorney pro tempore held office for the same term as the district attorney of his district.(80) In 1874 the above provisions were abrogated and immediately thereafter the governor, with the approbation of the senate, was authorized to appoint a district attorney pro tempore for each parish, except Orleans. The first appointees were to hold office until January 1, 1875, and those appointed thereafter, for a term of one year. The governor was allowed thirty days after January 1st to make the appointment, after which time it became the responsibility of the police jury.(81) This latter law was declared unconstitutional in 1877 because the text was not expressed in the title,(82) and therefor the previous act again became operative.

Vacancies in this office were filled by appointment by the parish judge until 1874 and again after the act of 1874 was declared unconstitutional. In the interim (1874-77) the district judge filled vacancies.(83)

The district attorney pro tempore performed all the duties required by law of the district attorney, whenever the district attorney was absent.(84) He attended the regular terms of the parish court for conducting prosecutions in criminal cases, and in the absence of the district attorney, it was his duty to file information in said court against all persons accused of crimes in the parish.(85)

78. La. A., 1914, #194; Const., 1921 art. VII, sec. 62.
 79. La. A., 1928, #14.
 80. La. A., 1868, #120, sec. 1; Rev. Stat., secs. 1178, 1179.
 81. La. A., 1874, #44, sec. 1.
 82. State ex rel. Farrar vs. Garrett, 29 La. Ann. 637, (1877).
 83. La. A., 1868, #120, sec. 1; Rev. Stat., sec. 1178; La. A., 1874, #44, sec. 1.
 84. La. A., 1868, #120, sec. 3; Rev. Stat., sec. 1180.
 85. La. A., 1868, #120, sec. 4; Rev. Stat., sec. 1181.

Once a year, before December 1st, he was required to make a written report to the attorney general on the number of prosecutions for crimes in the parish court, the nature of the crimes so prosecuted, the number of convictions, and such other information as he deemed important.(36)

The district attorney pro tempore was also the parish attorney, representing the parish in any case in which it was involved, and performing such order duties as attorney as the police jury might require.(37)

As prosecuting attorney in the parish court he received \$10 on each criminal prosecution in which the accused was convicted, and whenever he acted for the district attorney in prosecuting on behalf of the state or represented the state in a suit, he was paid such amount as the court allowed, by the state auditor, out of the salary of the district attorney, on the warrant of the judge.(88) As parish attorney he received at least \$100 per annum, and as much more as the police jury would fix, out of the parish treasury, on his own warrant. For recovering any amount in any suit in favor of the parish, and for defending any suit in which his parish was defendant, the district attorney pro tempore received a 5% commission paid by the parish.(89)

The office of district attorney pro tempore was abolished in 1879 when a new constitution was adopted.(90)

The district attorney keeps no records in his office in the Jefferson Parish courthouse.

XV. SHERIFF.

The office of parish sheriff had been in existence in Louisiana for fifteen years when the parish of Jefferson was created in 1825.(1) Fundamentally, the duties and powers of the sheriff today vary but little from those prescribed at that time. His duties have always embraced two major functions: he is the executive officer of the courts, being required to attend upon all sessions of all courts (except those of the justices of the peace) which hold sessions in his parish, to serve their process, writs, and orders, and to execute their judgements; and he is responsible for the enforcement of both state and

- 86. La. A., 1868, #120, sec. 11; Rev. Stat., sec. 1188.
- 87. La. A., 1868, #120, sec. 9; Rev. Stat., sec. 1186; La. A., 1874, #44, sec. 13.
- 88. La. A., 1868, #120, sec. 10; Rev. Stat., sec. 1187.
- 89. La. A., 1868, #120, sec. 9; Rev. Stat., sec. 1186; La. A., 1874, #44, sec. 3.
- 90. Const., 1879, art. 124.
- 1. La. A., 1825, p. 108, cf. Or. Terr. A., 1810, VIII, secs. 1, 6.

local laws, ordinances, and regulations within his parish, and is the keeper of the parish prison. In addition, the parish sheriff, except for a short period during the Reconstruction, has been ex officio collector of state, parish, and local taxes within his parish.

The sheriff for the newly created parish of Jefferson was appointed, in accordance with existing legislation, by the governor. His term of office, which had formerly been three years, was reduced by statute, in the same year, to two years.(2) The parish sheriff continued to be an appointee of the governor until 1845, when the constitution of that year provided that henceforth the office be an elective one. The term remained the same as before.(3) Between 1868 and 1879, when the sheriff was relieved of his duties as tax collector, no changes were made in the method of selection or the term of office.(4) The Constitution of 1879 made the sheriff ex officio collector of state and parish taxes in his parish, and fixed the term of office at four years.(5) No changes have since been made in the term or the manner of selection of this officer. Consequently, a sheriff is elected in Jefferson Parish, as in all parishes of the state, every four years at the general elections.(6)

The qualifications for this office have been, like those of all candidates to state and parish offices, those of residence and suffrage; that is, every civil officer must be a resident and a qualified voter in the district from which he is elected.(7)

In accordance with existing legislation, the newly appointed sheriff of Jefferson Parish was required to take the oath of office.(8) This requirement has been continued to the present.(9) The sheriff has also been required to post bond for the faithful performance of the duties of his office.(10) At the time that Jefferson Parish was created, the parish sheriff was obliged to give bond as sheriff in a sum not less

- 2. La. A., 1825, p. 112, amended by act p. 42 of 1827.
- 3. Const., 1845, art. 83.
- 4. La. A., 1868, #196, sec. 44; see essay on Sheriff as Tax Collector, *infra*.
- 5. Const., 1879, art. 118.
- 6. La. A., 1880, #52; Const., 1898, art. 119, amended by #136 of 1904; La. A., 1898, #170, sec. 6; Const., 1913, art. 119; Const., 1921, art. VII, sec. 65.
- 7. Const., 1812, art. VI, sec. 7; Const., 1845, art. 95; Const., 1852, art. 96; Const., 1864, art. 101; Const., 1868, art. 106; Const., 1879, art. 195;
- 8. Const., 1898, art. 210; Const., 1913, art. 210; Const., 1921, art. VIII, sec. 13.
- 9. La. A., 1825, p. 108, sec. 2; cf. *ibid.*, 1813, p. 142, secs. 2-5.
- 10. Const., 1845, art. 89; Const., 1852, art. 90; Const., 1864, art. 90; Const., 1868, art. 100; Const., 1879, art. 149; Const., 1898, art. 160; Const., 1913, art. 161; Const., 1921, art. XIX, sec. 1.

10. For Bond as tax collector see essay on Sheriff as Tax Collector, *infra*.

than \$3,000.(11) In 1855, the amount of bond required of all parish sheriffs was set at \$6,000.(12) Since that date the amount of the sheriff's bond has remained unchanged.(13)

The sheriff, like all other civil officers, could be removed from office by an address of two-thirds of the members of the general assembly.(14) This was changed by the constitutions of 1864 and 1868 so that such officers could be removed by an address of a majority of the members of the general assembly.(15) The Constitution of 1879, as all subsequent constitutions, provided specifically for the removal of the sheriff from office. For "high crime and misdemeanors in office, incompetency, corruption, favoritism, extortion, or oppression in office, or for gross misconduct, or habitual drunkenness" that officer could be removed by a judgment of the district court of the domicile of said officer.(16) In addition, he is subject to removal, in common with all civil officers, by the governor upon the address of two-thirds of the members of the general assembly, for any reasonable cause, whether it be sufficient for removal in the above mentioned manner or not.(17)

Vacancies in the office of sheriff, whether caused by death, resignation, or otherwise, were filled, until 1868, by the governor. The person so appointed held office until a successor had been elected.(18) The filling of vacancies, under the provisions of the constitutions of 1868, 1879, and 1898, devolved upon the governor, but his appointments were made with the advice and consent of the senate.(19) An amendment to the Constitution of 1898 provided specifically for the filling of vacancies occurring in the office of sheriff. Where the unexpired term was less than one year, the governor appointed for the remainder of the term; where the unexpired term was one year or more, the vacancy was to be filled by a special election called by the governor to be held within sixty days of the occurrence of the vacancy.(20) In the event of a vacancy, the parish coroner is required to perform the duties of the sheriff, though forbidden to discharge the duties of tax collector,

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| 11. La. A., 1825, p. 108, sec. 2; cf. Or. Terr. A., 1810, VIII, sec. 1; and La. A., 1813, p. 18, sec. 23. | 17. 1921, art. IX, sec. 6. Const., 1879, art. 199; Const., 1898, art. 220; Const., 1913, art. 220; Const., 1921, art. IX, sec. 3. |
| 12. La. A., 1855, #301, sec. 2. | 18. La. A., 1835, p. 55, secs. 1, 2; Const., 1845, art. 83; Const., 1852, art. 80; Const., 1864, art. 84. |
| 13. Rev. Stat., sec. 3538; La. A., 1880, #52, sec. 2. | 19. Const., 1868, art. 61; Const., 1879, art. 69; Const., 1898, art. 72. |
| 14. Const., 1812, art. VI; sec. 8; Const., 1845, art. 97; Const., 1852, art. 97. | 20. Const., 1898, art. 119, amended by #138 of 1904; Const., 1913, art. 119; Const., 1921, art. VII, sec. 69. |
| 15. Const., 1864, art. 99; Const., 1868, art. 106. | |
| 16. Const., 1879, art. 201; La. A., 1880, #135; State vs. Egan, 138 La. 201 (1915); Const., 1898, art. 222; Const., | |

until the successor has been appointed or elected.(21)

In the early days of the office, the remuneration of the parish sheriff was derived from fees chargeable by law for the performance of his many duties. He received a stipulated amount for the service of each citation, subpoena, writ, and other similar services. He was, however, liable to a fine for the collection of fees exceeding those set by law. Half of such fine went to the person suing for the default, and the other half to the treasury of the state.(22) With the increase of population, and the creation of new courts, the fees of the sheriff were increased to meet the added expenses to be incurred and the augmented responsibilities of the office.(23) Previous to 1916, there were no legal restrictions on the earnings of the parish sheriff and ex officio tax collector. Since that date all the fees collected by the sheriff are placed in the sheriff's salary fund which is kept by the parish treasurer. The salary of the sheriff has been set at a fixed amount, and is paid, together with the office expenses and the salaries of his assistants, on his warrant drawn on the parish treasurer. The salary of the sheriff of Jefferson Parish was fixed, at this time, at \$4,250 annually, with an additional allowance of \$4,000 for expenses.(24) In 1920, although his salary was continued at the same figure, his expense allowance was raised to \$10,000 per year.(25) The sheriff is required to keep a detailed account of the money that he turns over to the parish treasurer. In the event that there is not enough in the salary fund to pay the monthly salaries and allowance, the deficit may be drawn in subsequent months, but in case there is more than sufficient to pay the annual salary and allowance, the excess remains in the parish treasury.(26)

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| 21. La. A., 1814, p. 2, sec. 10; C.P. (1825) art. 772; La. A., 1855, #93, sec. 3; Ibid., 1868, #161, sec. 4; Rev. Stat., sec. 3555; Const., 1879, art. 118; Const., 1898, art. 119; La. A., 1904, #138, sec. 1; Const., 1913, art. 119; Const., 1921, art. VII, sec. 71. | 120; La. A., 1898, #168, sec. 1; #203, secs. 1, 5, amended by #167 of 1928; Const., 1913, art. 120; La. A., 1916, #130, sec. 14; Ibid., 1920, #208, sec. 1; #233, sec. 40; <i>ibid.</i> , 1932, #83, amended by #35 of 2nd. E.S. of 1934, #76 of 1936, and #17 of 1938; <i>ibid.</i> , 1934, #217; <i>ibid.</i> , 1936, #334, sec. 1. |
| 22. La. A., 1842, #155, <i>ibid.</i> , 1843, #98, secs. 1, 3, 11; <i>ibid.</i> , 1845, #92, sec. 2; <i>ibid.</i> , 1847, #79, sec. 2; <i>ibid.</i> , 1848, #46; <i>ibid.</i> , 1855, #122, secs. 2, 12, 13, 15-18, 70. | 24. La. A., 1916, #143, repealed and superseded by #277 of 1918. |
| 23. La. A., 1867, #188; Rev. Stat., secs. 3558, 3560, 3599; La. A., 1870, #101, secs. 2, 4; <i>ibid.</i> , 1877, E.S. #7, secs. 1, 2; #73, sec. 1; Const., 1898, art. | 25. La. A., 1920, #156; amended by #86 of 1924, #349 of 1926, and #83 of 1932; <i>ibid.</i> , 1938, #17, sec. 2. |
| | 26. La. A., 1916, #143, sec. 2. <i>Ibid.</i> , 1918, #277, sec. 2; <i>ibid.</i> , 1920, #156; sec. 2; <i>ibid.</i> , 1932, #83; <i>ibid.</i> , 1938, #17, secs. 2, 4. |

(Next entry 330, p. 245)

Sheriff

The appointment of deputies, in accordance with legislation at the time that Jefferson was created, was within the authority of the sheriff. These were appointed, in such number as thought proper, subject to approval by the parish judge, or in the case of a vacancy in that office, with the approval of the district judge.(27) In 1855, the sheriff was given authority to appoint as many deputies as were necessary, and for these appointments approval was no longer required.(28) In 1902, when requested by six or more citizens of the district, the sheriff was required to appoint special deputies for police duty in any unincorporated town, village, or ward.(29) An act of 1920 ordered that the appointment and compensation of additional deputies must have the approval of the district judge and the president of the police jury in order to determine the necessity for the additional expense.(30) In 1926, the sheriff was directed to appoint officers to patrol the roads and highways of the parish at the request of the police jury.(31) This legislation, together with article 764 of the Code of Practice, and the acts of 1902, and 1920, was repealed in 1934. The new law requires that the deputies appointed by the sheriff have the approval of the state superintendent of the bureau of criminal identification and investigation. It is mandatory for the superintendent to approve any five appointees of the sheriff, but above that number approval is left to the discretion of that officer. The sheriff has no authority to dismiss any deputy who has been approved by the bureau of criminal identification and investigation, nor can he change his duties or compensation, without first obtaining the approval of the bureau.(32)

The duties of the sheriff are basically the same today as at the time that Jefferson Parish was created, namely, to attend, either in person or by deputy, all sessions of all courts held in his parish; to execute all orders and process directed to him by any of these courts; and to be the keeper of the public prison in his district.(33)

As set forth in the Code of Practice, the duties of the sheriff in 1825 were as follows. He was required to execute all the judgments and orders of the supreme, district, parish and probate courts which were directed to him(34) The deputy sheriff could represent the sheriff in these matters, though his authority to do so ceased in the event that the sheriff's duties were being performed by the coroner during a vacancy.(35) In the execution of judgments directed to him by a court, the sheriff was empowered to seize forcibly, if it were necessary, property or slaves, and give such property into the possession of the person to whom it had been awarded in the judgment.(36) When the court ordered the payment of a sum of money, the sheriff was directed, upon receipt of the writ of fieri facias ordering the enforcement of the

27. La. A., 1813, p. 142, sec. 7; *ibid.*, 1815, p. 44; C.P. (1825) art. 764.
 28. La. A., 1855, #301, sec. 6; C.P. (1870) art. 764; Rev. Stat., sec. 3542.
 29. La. A., 1902, #27.
 30. La. A., 1920, #156, amended by #35 of 2nd E.S., of 1934
 31. #76 of 1936, and #17 of 1938.
 32. La. A., 1926, #260.
 33. La. A., 1934, 3rd E.S., #27; 181; La., 390; La. A., 1935, 3rd E. S., #21.
 34. Cf. Or. Terr. A., 1810, X, sec.1.
 35. C.P. (1825) art. 760.
 36. C.P. (1825) art. 771.
 37. C.P. (1825) arts. 632, 634, 635.

(Next entry 330 p . 245)

Sheriff

judgment, to seize property, real and personal, the rights and credits of the debtor, and sell them to satisfy the judgment.(37) In such cases the sheriff was required to make an act of sale, which he was to cause to be recorded by the clerk of court.(38) In addition, the sheriff was required to record such acts of sale in a book kept by him, mentioning the sale, the articles sold, the name of the purchaser, and the price due or paid by him.(39)

The sheriff was declared to be the keeper of the parish prison and was ordered to receive into custody all prisoners committed to jail by the justices of the peace or the parish judge to await trial in the proper court.(40)

The functions of the present incumbent of the office of sheriff remain fundamentally the same as those assigned to him in the early days of statehood. They have, it is true, been augmented to meet the increasing demands of a growing population, and the creation of new courts. The duties, however, that have been required for the new courts are similar to those which he executed for the territorial courts.(41)

In addition to those already mentioned, other duties were, from time to time, required of this officer, and his original functions defined in many subsequent acts of the general assemblies. He was authorized to carry into execution all writs and judicial orders of his predecessor in office.(42) He was ordered to make all judicial sales, except in certain cases in successions when the sales were allowed to be made by the parish auctioneers, and the proces verbal of such sales were held to be authentic acts.(43) He was authorized to administer oaths to duly appointed appraisers.(44) In recent years he has been designated as the trustee for the holders of rural mortgage bonds.(45) He has been directed to deposit in the bank, designated by the police jury as the fiscal agent of the parish, all funds of the registry of the court which may come into his hands in any judicial proceedings and not belonging to him.(46)

He was also empowered to summon a posse comitatus in cases of

37. C.P. (1825) art. 642.
 38. C.P. (1825) arts. 690-694, 695, 697.
 39. C.P. (1825) art. 699.
 40. La. A., 1855, #301, sec. 5; Rev. Stat., sec. 2833; cf. Or. Terr. A., 1810, VIII, sec. 2; and La. A., 1813, p. 18.
 41. La. A., 1813, p. 18, sec. 23; *ibid.*, p. 142, sec. 1; *ibid.*, 1855, #301; *ibid.*, 1868, #61, secs. 1, 3; #123, secs. 1-3; Rev. Stat., sec. 3541; Const., 1879, art. 106; Const., 1898, art. 106, amended by #137 of 1906; Const., 1913, art. 106; Const., 1921, art. VII, sec. 28.
 42. La. A., 1855, #301, sec. 9; Rev. Stat., sec. 3545.
 43. La. A., 1855, #89, secs. 8, 10; Rev. Stat., secs. 3548-3550.
 44. La. A., 1855, #301; Rev. Stat., sec. 3543.
 45. La. A., 1914, #176.
 46. La. A., 1934, #39.

riots.(47) It was made his duty to convey to the state penitentiary at Baton Rouge (now located at Angola) all prisoners of his parish who had been sentenced to hard labor.(48) He was required to convey to the state insane asylum all persons ordered by the court to be confined there.(49) He was also charged with the duty of keeping all Federal prisoners turned over to him by the United States marshal of the district of Louisiana.(50) He was given the authority to employ parish prisoners on public roads, levees, streets, public buildings, or public works either inside or outside the prison, providing that the prisoners were willing to perform such duties.(51) He has been permitted to keep "track and trailing dogs" to assist in the pursuit and apprehension of criminals and fugitives;(52) to purchase and possess machine guns, bullet-proof vests, and other law enforcement equipment;(53) and is directed to take the fingerprints of any person arrested who is believed to have committed a felony, or to be a fugitive from justice.(54)

The sheriff is also charged with the duty of the execution of prisoners sentenced to death. The procedure followed by him is as follows. After the verdict has been pronounced by the court, a transcript of the proceedings is sent the sheriff, together with the death warrant and command. This officer, or his duly appointed deputy, or a competent person appointed by him, then carries out the court order. Every such sentence must be executed at the parish prison in the parish in which the crime was committed. The execution must be witnessed by the sheriff or his deputy, the coroner or a practicing physician designated by him, and not less than five or more than seven legal witnesses, all of whom must be citizens of the state. If the condemned person so requests, a priest or minister may also witness the execution. Immediately after the sentence of the court has been executed, the sheriff makes out a proces verbal attested to by himself and by all of the witnesses. This he files with the clerk of court.(55)

During the Reconstruction, from 1868 to 1877, the powers of the sheriff of Jefferson Parish were curtailed to the execution of court orders and process only. All law enforcement duties including the maintenance of peace at elections were taken over by the metropolitan police.(56) The acts creating and regulating the metropolitan police were repealed in 1877 and the sheriff again resumed the authority to maintain

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| 47. La. A., 1855, #301; Rev. Stat., sec. 3544. | sec. 15. Such fingerprints are taken in duplicate and both copies are sent to the State bureau of criminal identification and investigation. |
| 48. La. A., 1855, #121, sec. 8; Rev. Stat., sec. 3567. | |
| 49. La. A., 1855, #327; Rev. Stat., sec. 3574. | 55. C. Cr. P. arts. 567, 571. |
| 50. Rev. Stat., secs. 2841, 2842, 3577, 3578; cf. La. A., 1814, p. 36, sec. 1. | 56. La. A., 1868, #74; <i>ibid.</i> , 1869, #92, Rev. Stat., secs. 3635-3639; La. A., 1870, #94; #100, sec. 52; <i>ibid.</i> , 1873, #37; #64; <i>ibid.</i> , 1874, #33; #60; <i>ibid.</i> , 1875, #16. |
| 51. La. A., 1888, #121. | |
| 52. La. A., 1894, #156. | |
| 53. La. A., 1934, #197. | |
| 54. La. A., 1934, 1st E.S., #9, | |

peace and order in Jefferson Parish.(57)

In recent years the sheriff has been directed to take charge of vessels seized in the unlawful taking of shrimp, oysters, and other bivalves, which are declared to be the property of the state.(58) In the act providing for the eradication of the cattle fever tick, the sheriff was instructed to sell at public auction, after due advertisement, cattle found roaming at large, except in areas where the "no fence law" is in operation.(59)

Whenever the office of marshal of any village in the parish becomes vacant by death, resignation, or otherwise, and until a successor is elected or appointed and qualified, the sheriff, or his deputy, must act as marshal for such village.(60)

The sheriff has also been charged with the duty of summoning persons whose names have been drawn for grand and petit jury service.(61) The sheriff also served as one of the members of the board which formed the jury lists. In Jefferson Parish the sheriff began the discharge of this duty in 1846,(62) and continued to perform this function until 1877, when the jury commission was created.(63)

The sheriff is responsible for providing suitable ballot boxes for each of the polling places in his parish, and must deliver to the commissioners of elections a list of the registered voters who have secured their poll receipts.(64)

The records of the sheriff of Jefferson Parish are kept in his office in the parish courthouse.

Civil

330. SHERIFF'S DOCKET, 1887---. 12 vols.
Record of petitions, citations, subpoenas, notices of demand, trial, order, appointment, judgment, seizure, appeal, writs of mandamus and

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| 57. La. A., 1877, E.S., #35. | sec. 5; <i>ibid.</i> , 1898, #135, |
| 58. La. A., 1926, #258; <i>ibid.</i> , 1932, #50. | sec. 4. |
| 59. La. A., 1930, #6. The net proceeds of such sales, if unclaimed within five days, are turned over to the state livestock sanitary board. | 62. La. A., 1846, #96, sec. 11. |
| 60. La. A., 1918, #212, sec. 1. | 63. La. A., 1854, #128, sec. 1; <i>ibid.</i> , 1855, #243, amended by #183 of 1857, and #35 of 1864-65; <i>ibid.</i> , 1868, #110; Rev. Stat., secs. 2127; 3610; La. A., 1870, E.S., #37; <i>ibid.</i> , 1873, #94; <i>ibid.</i> , 1877, #44, repealed by #89 of 1894. |
| 61. La. A., 1840, #32, sec. 3; Rev. Stat., secs. 2127, 3610; La. A., 1873, #94, sec. 6; <i>ibid.</i> , 1877, #44, sec. 5; <i>ibid.</i> , 1894, #89, sec. 4; <i>ibid.</i> , 1896, #99, | 64. La. A., 1877, #58; <i>ibid.</i> , 1894, #181, sec. 20; <i>ibid.</i> , 1922, #97, sec. 24; <i>ibid.</i> , 1834, 1st. E.S., #4, sec. 1. |

other civil suit papers served by this office, giving fee for serving each paper and mileage expense charged against amount deposited by plaintiff with clerk of court to cover costs, and credits to clerk of court account when payment was made by him to sheriff's office. Volumes 1931-- , additionally give date on which each paper was received by this office, name of process-server. Arr. chron. by dates of service 1887-1930; 1931-- , arr. numer. by docket nos. No index. Hdw. under printed headings. Aver. 400 pp. 19 x 12 x 3.

331. INDEX TO SHERIFF'S DOCKET AND LEDGER, PARISH OF JEFFERSON, 1911-17. 1 vol.

Alphabetical index to Sheriff's Docket, entry 330, by 1st letter in surname of plaintiff, chron. thereunder, giving name of defendant, suit number, and page number of record. Hdw. under printed headings. Aver. 50 pp. 18 x 11 x 1/2.

332. SHERIFF'S DOCKET, June 28, 1931-- . 1 vol.

Record of civil suit papers issued by extra-parochial courts which have been served on parish residents, giving name and location of court having jurisdiction in the matter, docket number in some cases, suit title, name of public official or attorney requesting service of paper, date of reception by this office, type of paper, amount due sheriff for service, name of person on whom served, date of service, and name of process-server. Arr. chron. by date of reception. No index. Hdw. under printed headings. Aver. 400 pp. 19 x 12 x 3.

For prior records see Sheriff's Docket, entry 330.

333. CIVIL DOCKET, CASES OUTSIDE OF PARISH, 1931-35. 1 vol.

Record of civil suit subpoenas issued by extra-parochial courts which have been served on parish residents, giving date subpoena was received by this office, docket number of court having jurisdiction in the matter, suit title, name of person on whom subpoena was served, and initials of process-server. Arr. chron. by date of reception. No index. Hdw. 335 pp. 16 x 11 x 2.

For subsequent records, see Sheriff's Docket, entry 330.

334. JUDICIAL SALE BOOK, PARISH OF JEFFERSON, 1891-92, 1908-- . 8 vols.

Record of sales made by sheriff pursuant to court orders in civil and probate cases, giving name of attorney for plaintiff, name of purchaser of property, purchase price, itemized statement of costs incurred, including advertising, clerk's costs, proces-verbal of sale, commission, registration of deed, cancellations, and revenue stamps; and amount deposited with sheriff by plaintiff to cover costs. Clippings of judicial advertisements appearing in official parish journal are pasted into volume alongside of the record of each sale. Arr. chron. by date of sale. No index. Hdw. Aver. 500 pp. 14 x 9 x 2.

335. SHERIFF'S SALE, PARISH OF JEFFERSON, 1897-1929. 1 vol.

Original sworn statements of appraisers as to the value of seized

property subject to sale by the sheriff, giving appraised value of property, signature of appraisers, jurat, and signature of sheriff. Newspaper clippings of judicial advertisements are pasted into volume alongside of appraiser's statements, and in some case the sheriff has inserted the name of the person to whom the property was adjudicated and the amount bid for same. Arr. chron. by date of statement. No index. Hdw. on printed forms. Aver. 500 pp. 18 x 12 x 3.

Criminal

336. CRIMINAL DOCKET, 1930-- . 8 vols.

Record of subpoenas served on witnesses in criminal cases, subpoenas, notices of trial, copies of bills of indictment or information and jury lists served to accused persons, and capiases and summons served on accused persons or witnesses who failed to appear in court on the date set for trial of the case in which they were involved, giving on record of subpoenas: date set for trial, docket number, title of case, type of paper served on accused, names of state and defence witnesses, and notations as to disposition of case. Record of capiases and summons give docket number of case, name of accused or witnesses, date of service, name of deputy making service, and whether service was personal or domiciliary; in cases where parties were not found, notations to that effect appear, and in certain instances the name of the party to whom accused was paroled is given. Arr. chron. by dates fixed for trial. No index. Hdw. Aver. 350 pp. 16 x 10 x 2.

337. CAPIAS BOOK, 1932-34. 2 vols.

Record of service by this office of summons for appearance before the grand jury, and bench warrants issued by local judges, giving name of person served, date fixed for appearance, whether service was personal or domiciliary, and name of process-server. In cases where service was made on persons not resident in this parish the name of the parish to which the paper was delivered for serving is given. Arr. chron. by dates fixed for appearance of persons served. No index. Hdw. Aver. 340 pp. 16 x 11 x 2.

338 JAIL RECORD, PARISH OF JEFFERSON, 1913-- . 1 vol. and 4 steel file drawers.

Record of criminals and insane persons committed to parish prison, giving name, age, sex, color and address of prisoner, date and place of arrest, charge, name of arresting officer, amount of bond posted, if any, name of surety; name of person to whom prisoner was paroled, if such was the case; sentence, and date of discharge. Volume 1913-30 additionally gives nationality, occupation and marital status of prisoner, date entered into prison, date fully committed, and disposition of prisoner. Vol. 1913-30 arr. chron. by date of entry; file drawer, 1930-- , arr. alph. by 1st letter in surname of prisoner, chron. by date of entry thereunder. No index. Vol. hdw. under printed headings, and file cards hdw. on printed forms. Vol. approx. 350 pp. 20 x 14 x 2. File drawers aver. 500 cards, 12 x 11 x 24. Office, Parish Prison, 306 Derbigny St., Gretna, La.

339. DAILY REPORTS BY DEPUTIES, PARISH OF JEFFERSON, Mar. 19, 1934--. 1 vol.

Original reports made by sheriff's deputies on shooting, disturbances, burglaries, auto thefts, accidents and other matters investigated by them, giving date of report, details of incident reported, name of principals, amounts involved, whether arrests were made or not, and signature of deputy. Arr. chron. by date of entry. No index. Hdw. 500 pp. 14 x 9 x 2.

Office Business

340. [Miscellaneous], 1930--. 30 steel drawers.

Miscellany in which is included cancelled checks, original appearance bonds and commission papers. Arr. by subject, chron. thereunder, No index. Hdw. and typed, some printed forms used. Aver. 200 documents 11 x 5 x 14.

341. SHERIFF'S SALARY FUND, BILLS PAID, 1930--. 5 steel file drawers.

General correspondence pertaining to the functions of this office, and bills which have been paid out of the Sheriff's Salary Fund. Arr. by topics, chron. thereunder. No index. Hdw. and typed. Aver. 200 documents 11 x 14 x 16.

XVI. CONSTABLES

When Jefferson Parish was established, constables were selected in accordance with an act of 1813 which vested the appointment, as well as the removal of such officers, in the police jury.(1) If the police jury failed to appoint a constable for a particular justice of the peace, then such justice of the peace could appoint one pro tempore.(2) Constables were thus selected until 1846 when provision was made for their election. In Jefferson Parish one constable was elected in each justice of the peace district, except in the district in which the city of Lafayette was situated, where two constables were to be elected.(3) In 1847 the captain of the night watch in the city of Lafayette, and such officers under him as the city council designated, were vested with full power to act as constables in all criminal matters arising in that city, and were required to execute all criminal process directed to them by either justice of the peace in the city.(4) Whenever any additional justice of the peace was provided

1. La. A. 1813, p. 154, sec. 5; C. P. (1825), art. 1157. 2. La. A., 1817, p. 58, sec. 9; C. P. (1825), art. 1158. 3. La. A., 1846, #111, sec. 1. 4. La. A., 1847, #240.

for, a constable was also created.(5)

Constables were elected for a term of two years until 1879,(6) when their tenure of office was increased to four years.(7) Subsequent constitutions have made no changes in the method of selection or the tenure of office of constables.(8)

The Constitution of 1921 has empowered the legislature to abolish justice of the peace courts in wards embracing the parish seat or containing cities with a population of more than 5,000, and substitute municipal courts.(9) Whenever a municipal court is created in lieu of a justice of the peace court the office of constable is abolished with it.(10)

In 1825 the appointment of a constable by the police jury was made contingent upon the recommendation of two respectable persons testifying that the man was of good conduct and character.(11) After the office was made elective no qualifications were mentioned in the laws, except general qualifications applicable to all officers, until the Constitution of 1921 which provided that constables must be of good character, able to read and write English, be electors and residents of the ward from which elected, and have such other qualifications as shall be prescribed by law.(12)

In 1825, the constable was required to give bond in the sum of \$500, secured by the property of one or two landholders residing in his parish, and take the oath of office.(13) In 1846 when an act was passed to regulate the election of constables in Jefferson, the bond to be given by each was fixed at \$500 as previously, except for the two constables in the city of Lafayette who were required to post bond in the sum of \$1,000 each, with two good securities. All bonds were to be deposited in the office of the clerk of the district court.(14) In 1855 all constables, except those in Orleans Parish, were required to post bond in the sum of \$500.(15) This latter provision was re-iterated in subsequent laws and is still in effect.(16) Since 1934 the constable may give bond with three solvent sureties residing in his parish, bound in solido, or he can give bond with an approved surety company.

5. La. A., 1852, #125; see also essay on Justices of the Peace, supra. 6. La. A., 1855, #258, sec. 1; ibid., 1866, #62; Rev. Stat., sec. 631; C.P. (1870) art. 1157. 7. Const., 1879, art. 127. 8. Const., 1898, art. 127; Const., 1913, art. 127; Const., 1921, art. VII, sec. 49. 9. Const., 1921, art. VII, sec. 51; La. A., 1934, #40; ibid., 1938, #198; #316. 10. Hillman vs. Police Jury Webster Parish, 16 La. App. 237, (1931). 11. C.P. (1825) art. 1156. 12. Const., 1921, art. VII, sec. 49. 13. C.P. (1825) arts. 1156, 1157. 14. La. A., 1846, #111, sec. 2. 15. La. A., 1855, #258, sec. 2. 16. C.P. (1870) art. 1157.

The bond is approved by the district judge, and is not recorded in the mortgage records nor does it operate as a mortgage on any property of the constable or on any of his sureties.(17)

Vacancies in the office of constable were filled by appointment by the police jury when the office was on an appointive basis.(18) After the office became an elective one, vacancies caused by failure to elect or otherwise, were filled by special election called by the president of the police jury.(19) Since 1879 the governor has been authorized to fill vacancies for the unexpired term.(20) Justices of the peace had the authority to appoint a constable pro tempore for their respective courts whenever there was no such officer selected,(21) and since 1888 they can employ the sheriff or his deputy or a special deputy constable whenever the constable is unable or refuses to act on account of relationship or sickness or otherwise, in civil suits and in case of execution of conservatory writs. When the constable is not disqualified to act and is willing to act and personally present when conservatory writs are sued out, then the justice of the peace must employ the constable to the exclusion of others, to execute all orders.(22)

Constables were removable by the judge of the parish on complaint made against them, if found guilty of misconduct, malversation, or gross neglect.(23) Since 1879 constables are removable by judgment of the district court when found guilty of high crimes and misdemeanor, nonfeasance or malfeasance in office, for incompetency, corruption, favoritism, extortion or oppression in office, or for gross misconduct or habitual drunkenness.(24)

In 1850 constables in Jefferson Parish were authorized to appoint deputies, whenever they deemed it necessary, and to remove them from office at their discretion.(25)

From 1861 to 1896 the constable was forbidden to appear or plead as attorney for any other person in the court for which he was chosen

- 17. La. A., 1934, #168, sec. 1.
- 18. Cf. La. A., 1813, p. 154, sec. 5; C.P. (1825) art. 157.
- 19. La. A., 1855, #258, sec. 3; C.P. (1870), art. 1158.
- 20. Const., 1879, art. 69; Const., 1898, art. 72; La. A., 1916, #236; *ibid.*, 1934 2nd E. S. #21.
- 21. La. A., 1817, p. 68, sec. 9; C.P. (1825) art. 1158; La. A., 1855, #338, sec. 10; Rev. Stat., secs. 637, 2051; C.P. (1870) art. 1158.
- 22. La. A., 1888, #110; *ibid.*, 1896, #92; *ibid.*, 1900, #164.
- 23. C.P. (1825) art. 1161; C.P. (1870) art. 1161. Note: although the office of parish judge was abolished in 1845 and was not established again until 1868, this law remained on the statute books. It is assumed that the district judge removed constables after the office of parish judge was abolished.
- 24. Const., 1879, arts. 196, 201; Const., 1898, art. 217, 222; Const., 1913, arts. 217, 222; Const., 1921, art. IX, sec. 1, 6.
- 25. La. A., 1850, #21.

as an officer, and since the latter date, in any court of the state in any cause whatever.(26) Any constable who procures or solicits any legal business for any attorney for pecuniary reward is guilty of felony and subject to punishment with or without hard labor not in excess of two years.(27)

The constable and other ministerial officers are forbidden to go bail for any prisoner or person involved in any prosecution or criminal proceeding, or to become a surety for such person. Any officer who violates these provisions becomes guilty of a misdemeanor, and on conviction becomes subject to fine or imprisonment, or both, at the discretion of the court, or he may be sentenced to labor on the public works, roads, or streets of the parish or city, for a term not in excess of six months.(28)

The jurisdiction of constables extended throughout the whole parish for the execution of orders, decrees, and judgments which judges and justices of the peace directed to them.(29) When the powers and duties of constables were defined in 1846, following the adoption of the second constitution, no mention was made of the extent of their jurisdiction.(30) This was remedied by a legislative amendment in 1848 which provided that constables are authorized to act throughout the extent of their parish,(31) but the amendment had no application to Jefferson Parish, and it is assumed that they could only act in the district for which each was elected. In 1855, however, this authority was granted to all constables except those in Orleans Parish,(32) and continued until 1879 when the supreme court decided that the constable cannot act beyond the limits of his ward.(33)

Constables are declared to be officers of a court of original jurisdiction.(34) As the executive officer of the justice of the peace court it is his duty to serve citation on the defendant, and to make return in writing to the justice of the peace, showing the date and manner of service. He can be called as a witness whenever a dispute arises relative to the fact of service or its date.(35) When he is ordered to arrest the defendant on delivering the citation, he is required to bring the defendant before the justice of the peace who issued the order,(36) but if the justice of the peace is not in his office when the defendant is brought in the constable may demand an appearance bond from the defendant, or in default thereof, imprison

- 26. La. A., 1861, #110; Rev. Stat., sec. 633; C.P. (1870) art. 1160.
- 27. La. A., 1894, #28.
- 28. La. A., 1880, #11.
- 29. C.P. (1825) art. 1160.
- 30. La. A., 1846, #118.
- 31. La. A., 1848, #120.
- 32. La. A., 1855, #258, sec. 4;
- 33. State vs. Boitreaux, 31 Ann. 188 (1879).
- 34. C.P. (1825 and 1870) art. 758
- 35. C.P. (1825 and 1870) art. 1077, amended by #93 of 1932; arts. 1078-1081.
- 36. C.P. (1825 and 1870) arts. 1101, 1102.

him by virtue of the order he had received.(37)

Whenever the constable is charged with the execution of citation of seizure and the defendant cannot be found or is absent, the constable is required to make service by affixing a copy of the citation to the courthouse door, and then proceed to seize sufficient movable property which the defendant has in the parish to cover the amount sued for, plus interest and costs. It is his duty to make a list of such property before a competent witness, and deliver the list to the justice of the peace on making his return.(38) If the defendant's assets consist of debts owing to him, the constable has the authority to attach and stop them in the hands of the debtor, after receiving his declaration of the amount due by him, and the time when it is to be paid, and make return to the justice of the peace in the usual manner.(39)

There are certain limitations placed on the constable's power to seize, when executing judgments. The code of practice of 1825 prohibited the constable from seizing the clothes and bedding in the use of the debtor and family, the arms and military accoutrements, and the implements of trade by which the debtor gains a living.(40) This article has been supplemented several times since 1825 by the inclusion of many other things which the constable cannot seize.(41) Since 1932 the property exempted from seizure, in addition to the above, includes also the instruments and books and sewing machines used in making a living; the rights of personal servitude, of use and habitation, of usufruct to the estate of a minor, income of total property, money due for the salary of a public officer, cooking stove and cooking utensils, plates, dishes, knives, forks and spoons, dining tables and chairs, washtubs, smoothing irons and ironing furnaces, family portraits, musical instruments played on or practiced on by any member of the family, and poultry and fowls belonging to the debtor for family use. In the case of wages, only 20% of the same are subject to seizure or garnishment, and then only when the wages exceed \$60 per month.(42)

In the interval between the seizure and sale, the constable takes possession of the movable property seized, and deposits it in a safe place, unless the defendant executes bond in double the amount of the judgment, to produce the property on the day of sale. The constable cannot appoint a person to hold the property without a written consent of the debtor, and in this case he cannot charge more than fifty cents a day for the costs of such keeping.(43)

In 1825 constables were ordered to make public sales at the place

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| 37. C. P. (1825 and 1870) art. 1105. | 41. C. P. (1870) art. 1140; La. A., 1876, #79, sec. 1; <u>ibid.</u> , 1918, #184. |
| 38. C. P. (1835 and 1870) arts. 1120, 1121. | 42. La. A., 1932, #183. |
| 39. C. P. (1825 and 1870) art. 1122. | 43. C. P. (1825 and 1870) arts. 1141, 1142, amended by #19 of 1896. |
| 40. C. P. (1825) art. 1140. | |

where the parish court was held, except in towns, where the debtor could direct that the sale be made at the place where the sheriff made sales of property under execution.(44) In 1855 all sales of seized property made by constables were ordered held at the office of the justice of the peace nearest the residence of the party whose property was seized or at the most public place within three miles thereof, designated by the justice who issued the order of sale, except in towns, in which they were to be made at the place where the sheriff made sales.(45) This law was re-affirmed in 1860 with a proviso which gave the defendant the right to have the sale made at his domicile within the parish.(46)

In 1908 the sheriff, coroner, constable, auctioneer or succession representative was directed to advertise public sales by auction to be held at the courthouse, or at some public place near the courthouse, on any Saturday of the month, beginning at 11 A. M. after the time required for the advertisement of such sales has expired. If the sale was not concluded in one day it could be concluded on the Monday following. An amendment to the above act, passed in 1932, gave the above officers the right to make such sales on any Wednesday or any Saturday of any month. This law does not deprive the defendant of the right to have his property sold at his domicile, when it is under seizure, upon his giving notice to the proper officer within three days after notice of seizure; nor does it deprive the succession representative of the right to have sales of succession property made on the premises.(47)

Whenever the constable sells real estate by virtue of a writ of seizure and sale, fieri facias, or any other order of sale, it becomes his duty to put the purchaser in possession thereof. If the occupant refuses, on demand, to deliver possession to the purchaser, after the purchaser has paid the price of adjudication and received a deed from the constable, and return has been made on the writ issued, the purchaser can demand in writing that the clerk of court issue a writ of ejectment, by virtue of which the constable puts the purchaser in physical possession of the property.(48)

The constable is required to return forthwith every process directed to him, including his proceeding thereon, to the justice issuing it, except writs of fieri facias, which must be returned within 45 days (30 days before 1918) from the date of the writ.(49) Said return must be made on the return day even though the constable is unable to sell the property seized under the fieri facias. In making such return he is required to retain a certified copy of the writ, made by himself, and proceed under it in the same manner as though the original writ was

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| 44. C. P. (1825 and 1870) art. 1143. | 1932, #64. |
| 45. La. A., 1855, #258, sec. 5. | 48. La. A., 1906, #113. |
| 46. La. A., 1860, #162; Rev. Stat., secs. 591, 634, 3406; C. P. (1870) | 49. La. A., 1855, #258, sec. 6; Rev. Stat., sec. 635; C. P. (1870) art. 1147; La. A., 1918, #231. |
| 47. La. A., 1908, #243; <u>ibid.</u> , | |

Constables

in his hands.(50) The constable is also required to execute orders of a justice of the peace of another parish, in cases where the debtor has moved into the constable's parish, as if it had been rendered by a justice of the peace of his own parish.(51)

In 1918 the legislature detailed the method of making service on individuals; individuals in a representative capacity whether as executor, administrator, tutor, curator, liquidator, receiver, agent or other representative; on married women; partnerships; domestic corporations; foreign corporations; public boards; on unmarried women or upon emancipated minors; and inmates of public institutions. The act of the above date provided that in addition to the return of all process served by any sheriff or constable, a complete record of the same was to be kept in a book, the entries of which book were to be received and recognized as conclusive evidence in the event of the loss of the return.(52)

All property seized and sold by constables, under writs of justices of the peace is seized, appraised, and sold in the same manner as sheriffs do.(53) The constable is not allowed to pass an act to convey real estate unless all the taxes are paid on such property, proof of which must be shown by annexing the tax receipts to the act.(54)

The deed of sale of any constable or other officer authorized to make public sales is prima facie evidence of the authority of the constable or other officer executing it, if it is fair on its face, is duly recorded, and purports to convey title from one person to another. Moreover it is considered prima facie evidence of such sale.(55)

Whenever the sheriff and coroner are involved in any suit or other legal process, or when there is no sheriff or coroner in office, or such officers are disqualified by law from serving any legal process, then it becomes the duty of any regular constable to do so, or any officer appointed by the court. In such suits the constable is vested with all the powers, receives all the emoluments, and is liable to all the responsibilities of the sheriff.(56)

The constable may execute the different orders, citations, summons,

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| 50. La. A., 1855, #199, sec. 3; <u>ibid.</u> , 1858, #295. | (1870) art. 1145. |
| 51. La. A., 1813, p. 246, sec. 5; C. P. (1825 and 1870) art. 1148. | 54. Rev. Stat., secs. 2519, 3147, 3615; La. A., 1888, #33; <u>ibid.</u> , 1934, #105; <u>ibid.</u> , 1936, #348; see also La. A., 1898, #170 sec. 74, as amended by #110 of 1938. |
| 52. La. A., 1918, # 179, sec. 1; paragraph 5 repealed by #250 of 1928, paragraphs 13 and 14 amended by #48 of 1932. | 55. La. A., 1932, #217. |
| 53. La. A., 1855, #258, sec. 7; <u>ibid.</u> , 1864-65, #10; Rev. Stat., secs. 636, 640; C. P. | 56. La. A., 1838, #82; <u>ibid.</u> , 1855, #344, sec. 34; Rev. Stat., secs. 641, 676, 1939, 3556; La. A., 1928, #223, sec. 4. |

Constables

and judgments for the sheriff which a court has transmitted to the sheriff for execution, but in so doing the sheriff is responsible for all the acts of the constable.(57)

Since 1918 the constable is also qualified to discharge the duties of marshal (or tax collector since 1928) of any incorporated village, town or city located within his ward, whenever the office of marshall or tax collector becomes vacant, until a new marshal or tax collector is selected, or until the absent incumbent has returned.(58)

The constable is authorized to cause all peddlers to exhibit their state license, and if they fail to do so, it is his duty to seize their merchandise and vehicle used to peddle, and turn them over to a court of competent jurisdiction, with information relative to the same.(59)

It is the duty of the constable to execute the warrant of the justice of the peace, directed to a tenant whose lease has expired, and who refuses to turn over the premises to the owner, in order to deliver the premises to the owner. When he finds the doors and windows locked the constable can break open the doors, windows or gates, in the presence of two witnesses, in order to deliver possession to the owner.(60)

The constable is required to aid in the arrest and apprehension of all persons violating the articles of any rule or regulation of the state board of health, and to arrest and apprehend offenders within his personal knowledge.(61)

Whenever the constable is given any writ of arrest, bench, warrant, or other order to arrest, it is his duty to make the arrest forthwith, and if necessary he may call for assistance in making such arrests. Writs of this nature must be returned within ten days.(62) In making an arrest of any person for a crime, misdemeanor, or offense, he must immediately conduct the person to the nearest jail or police station, and cause his name, and the crime with which he is charged to be entered on a book kept for that purpose. This book is open for public inspection, and the officer in charge of it must furnish a certified

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| 57. C. P. (1825 and 1870) art. 765; see also art. 1048, which provides that the constable may be sent by the sheriff to attend in his stead the court of probate held in his parish. | 3rd E. S., #15, sec. 16; <u>ibid.</u> , 1938, #429, sec. 16. |
| 58. La. A., 1918, #212; <u>ibid.</u> , 1928, #124, sec. 1. | 60. La. A., 1819, p. 46; <u>ibid.</u> , 1850, #272, applies only to Jefferson and Orleans parishes; La. A., 1855, #284; <u>ibid.</u> , 1866, #39; <u>ibid.</u> , 1938, #298. |
| 59. La. A., 1890, #150; <u>ibid.</u> , 1894, #38; <u>ibid.</u> , 1898, #171, sec. 12; <u>ibid.</u> , 1932, #190, sec. 16; <u>ibid.</u> , 1934, | 61. La. A., 1855, #336, secs. 4, 6 <u>ibid.</u> , 1870, E. S., #14; <u>ibid.</u> , 1898, #192, sec. 3, amended by #150 of 1902. |
| | 62. La. A., 1868, #123; Rev. Stat., sec. 1083; C. Cr. P. sec. 663. |

copy of any entry thereon on the demand of any person desiring same.(63)

Every crime which comes to the knowledge of the constable must be reported by the constable within twenty-four hours to the district attorney of his parish, upon forms provided for that purpose.(64)

The constable is required to take the fingerprints, in duplicate, where deemed necessary by the superintendent of the state bureau of criminal identification and investigation, of any person whom he arrests and is believed to be wanted on a charge of a commission of a felony, who is believed to be a fugitive from justice, any person who possesses stolen property, burglary tools, counterfeiting equipment, and any person known to be a drug addict, habitual vagrant or prostitute. Such fingerprint impressions are made on forms furnished by the state bureau and both copies mailed to it, together with a full description, weight, measurement, modus operandi and a brief description in writing of how the crime was committed. When the bureau receives this information it searches through its files, and then notifies the arresting officer of the identity and all previous record of the prisoner in question. Should the prisoner be a fugitive from justice, the officer at the place where the prisoner is wanted is also notified by the bureau.(65)

The superintendent of state police is authorized to call on any sheriff, constable, or other peace officer for aid. During the time that such peace officer is giving his assistance he is considered a police employee of the department of state police. He is not compelled, however, to render such aid outside of the limits of his jurisdiction as sheriff, constable or peace officer.(66)

Prior to the Civil War, when the slave tribunal was functioning, the constable was selected as the officer to serve summons on slave owners to try offenses committed by slaves.(67)

The constable is vested with the powers of conservation agents, and may arrest any person, without a warrant, who violates the provisions of the act relative to the protection of wild birds and wild game.(68)

The constable's compensation is made up of fees which are fixed

63. La. A., 1906, #11, sec. 2; ibid., 1928 #20, sec. 2; C. Cr. P. art. 77; La. A., 1934, #33; ibid., 1938, #12.	66. La. A., 1936, #94, sec. 21; ibid., 1938, #57, sec. 1.
64. C. Cr. P. art. 575.	67. La. A., 1855, #308, sec. 44; ibid., 1857, #232, sec. 23.
65. La. A., 1928, #99, sec. 15, repealed by sec. 24, #41 of 1936; C. Cr. P. sec. 701; La. A., 1934, 1st E. S., #9.	68. La. A., 1912, #127, sec. 11; ibid., 1926, #273, art. I, sec. 8.

by law.(69) Since 1898 he has been prohibited from receiving any fees in criminal matters and peace bond cases, but instead such salary as the police jury may fix.(70) In 1861 the several corporate bodies of Jefferson Parish together with the justices of the peace and constables were authorized to fix the criminal fees to be paid, and to substitute salaries for fees,(71) and during the Reconstruction period the police jury was empowered to contract for fixed sums of money with constables and other officers who received fees, commissions or mileage from the parish, but the compensation allowed was not to exceed 50% of the fees fixed by law.(72)

As has been shown the constable performs two major functions, namely, he acts as the executive officer of the justice of the peace, and as conservator of the peace.

XVII. CORONER

The office of coroner had been established in local areas some twenty years before the parish of Jefferson was created.(1) The coroner was an appointee of the governor(2) until 1845, when a constitutional provision made the office elective for a term of two years.(3) This provision was repeated in succeeding constitutions,(4) until that

69. La. A., 1813, p. 176, sec. 10; ibid., 1814, p. 108 secs. 1, 7, 12; ibid., 1817, p. 68, sec. 7; ibid., p. p. 148, sec. 4; ibid., 1832, p. 172; ibid., 1837, #91; ibid., 1845, #92, sec. 2; ibid., 1855, #122, sec. 23; ibid., 1867, #188, sec. 1; Rev. Stat., sec. 777; La. A., 1870, #101, sec. 2; ibid., 1877, E. S., #7, secs. 1, 2; ibid., 1898, #203, sec. 10; ibid., 1938, #23.	was abolished in the latter year, and the parish judge or justice of the peace was enjoined to perform these duties. In 1808, however, a coroner was appointed for each superior court district. It was not until 1814 that the office of coroner was created for each of the parishes. Cf. Or. Terr. A., 1804-5, XXV, sec. 2; ibid., 1807, I, sec. 10; ibid., 1808, II, sec. 1; La. A., 1814, p. 2, sec. 6.
70. Const., 1898, art. 128; Const., 1913, art. 128; Const., 1921, art. VII, sec. 50; Atty. Gen. Opn. 1924-26, p. 134.	2. La. A., 1814, p. 2, sec. 6; C. P., (1825) art. 773.
71. La. A., 1861, #189.	3. Const., 1845, art. 83.
72. La. A., 1877, E. S., #7, secs. 1, 2, 5; ibid., #30, sec. 4.	4. Const., 1852, art. 80; La. A., 1855, #319; Const., 1864, art. 84; La. A., 1866, #62, sec. 2; Const., 1868, art. 93; La. A., 1868, #161, sec. 1; Rev. Stat., secs. 649, 3537.
1. There was a county coroner from 1805-1807, but the office	

of 1879, when the term of office was extended to four years.(5) This has been the length of the term of office to the present.(6)

In 1814 the only qualifying requirement to be a coroner was residence in the parish from which he was appointed,(7) but after 1868, he was required to be a lawful citizen of the state, of fair education and possessed of general business qualities. It was not necessary, however, that he be a medical practitioner or surgeon.(8) Since 1879 the candidate for this office has been required to be a doctor of medicine, regularly licensed to practice.(9)

Whenever a coroner permanently removed from the parish for which he had been appointed, the office was declared ipso facto vacant by the judge or representative, and upon information from the said officers of such removal, the governor filled the vacancy. Vacancies occurring in this office were filled by gubernatorial appointment until 1906.(10) From that year until 1916 vacancies were filled by special election called by the governor, except when the unexpired portion of the term was less than one year in which case the police jury filled the vacancy by appointment.(11) Since then vacancies have been filled by the governor until the next general election regardless of the length of the unexpired term.(12)

The coroner is not required to give expert opinion or testimony in any case.(13) He cannot restrain or commit any person to confinement unless such person is a delinquent and is charged with being a menace to the community.(14)

The coroner has been required to take the constitutional oath of office and place bond since 1825.(15)

Justices of the peace were authorized to perform the duties of the coroner whenever there was no coroner in the parish, or in case of his absence or inability to attend an inquest.(16) In 1865 justices of the peace for Jefferson Parish were authorized to act as coroners whenever a dead body was found lying within the limits of their special

- 5. Const., 1879, art. 118.
- 6. Const., 1898, art. 119; Const., 1913, art. 119; Const., 1921, art. VII, sec. 70.
- 7. Const., 1812, art. VI, sec. 7; Const., 1845, sec. 95; Const., 1852, sec. 96; Const., 1864, art. 98.
- 8. La. A., 1868, #161, sec. 2; Const., 1868, art. 105; Rev. Stat., sec. 650.
- 9. Const., 1879, art. 120; Const. 1898, art. 121; Const. 1913, art. 121; Const., 1921, art. VII, sec. 71; La. A., 1926, #241, sec. 1.
- 10. La. A., 1835, p. 55, sec. 1; Const., 1845, art. 83; Const., 1852, art. 80; La. A., 1855, #93; Const., 1864, art. 84; La. A., 1868, #27; Rev. Stat., secs. 1142, 1577, 2606, 3077.
- 11. La. A., 1906, #58.
- 12. La. A., 1916, #236; Const., 1921, art. VII, sec. 72.
- 13. La. A., 1926, #241, sec. 1.
- 14. La. A., 1926, #241, sec. 7.
- 15. La. A., 1814, p. 2, sec. 13; ibid., 1847, #243, sec. 1; ibid., 1855, #93; ibid., 1868, #161, sec. 1; Rev. Stat., secs. 372, 649, 3537.
- 16. La. A., 1855, #93, sec. 20.

jurisdiction.(17) In the event of illness the coroner is permitted to appoint a deputy pro tempore to perform his duties.(18)

The coroner's fees are regulated by law and have been subject to change from time to time.(19) The expenses of inquest and the coroner's fees are paid by the parish, incorporated town or municipality in which the body was found, upon the presentation of a certified account of the inquest.(20)

At the time Jefferson Parish was created the coroner carried out the duties of his office in accordance with an act of 1814. This act provided that whenever a body was found, the cause of whose death was unknown, it was the duty of the coroner to summon a jury of inquest of four to six freeholders to go to the spot where the body was located. This jury examined the body and made a written report as to the manner in which death occurred, if the cause of death was ascertainable. Whenever the jury deemed it necessary to obtain an opinion of a physician, as to how death occurred, it became the duty of the coroner to summon one or more of them to the scene of the body. The report of the inquest was then signed by the coroner and transmitted to the clerk of court.(21)

In 1847 an act relative to the duties of the coroner of Jefferson Parish specified that only a preliminary examination in the cases of unidentified bodies having met their death from unknown causes need be made, and states further that a jury of inquest be called only when there be suspicious circumstances attending the death. In the event that no inquest was called the coroner made out a certificate to the effect that there were no suspicious circumstances attending any death so brought to his notice. In cases where an inquest was necessary, the coroner summoned five citizens, who were required to appear under penalty of fine, who took oath, examined the circumstances attending the death, and gave their verdict as to the cause of death. If any citizens summoned as jurors did not appear, the coroner completed the number of the jury from the by-standers. If necessary, witnesses might be called.(22)

This is more or less the same procedure followed at inquests held today. Whenever there is a suspicion as to the cause of a death, the

- 17. La. A., 1865, #30, sec. 4.
- 18. La. A., 1868, #161, sec. 19; Rev. Stat. sec. 667.
- 19. Or. Terr. A., 1805, XXXVI, sec. 6; ibid., 1808, II, sec. 3; La. A., 1814, p. 2, sec. 12; ibid., 1847, #243, sec. 15; ibid., 1852, #306, sec. 1; ibid., 1855, #93, sec. 18, #122, sec. 23; ibid., 1868, #161, sec. 20; Rev. Stat., secs. 668, 782; La. A., 1910, #153, sec. 1; ibid.,
- 20. La. A., 1847, #243, sec. 14; ibid., 1855, #93, sec. 16; Rev. Stat., sec. 666.
- 21. La. A., 1814, p. 2, secs. 7, 8.
- 22. La. A., 1814, p. 2; secs. 7, 8; ibid., 1847, #243, secs. 1-8; ibid., 1855, #93, secs. 4-14; ibid., 1868, #161; Rev. Stat., secs. 404, 653, 665, 3977.

coroner must order a post mortem examination. In all cases in which murder or manslaughter has been committed, he must place all witnesses under oath, take their testimony in writing, and bind them over to the court by recognizance.(23) The coroner is authorized to arrest any person charged by the jury with committing murder or manslaughter, and must deliver such a one to the committing magistrate.(24)

It has been the duty of the coroner, since 1926, to make an investigation in all cases of sudden death, or death due to unknown causes without attending physician, or other remedial treatment, or deaths where there is a suspicion as to the cause, with the right to order autopsies at his discretion.(25) He is empowered to detain or otherwise hold any material witness or accused person until necessary action is taken by the district attorney, the district judge, or the grand jury.(26)

The coroner is charged with the burial of all cadavers not claimed by relatives or where there is not sufficient property to defray the expenses of interment. Such burial is performed at the expense of the parish. In the case of slaves, these were to be buried at the expense of their former owners.(27)

In 1868 any coroner was required on his bond to arrest any person for whom he had a writ of arrest, and to take such a one before the officer authorized to examine. If an indictment had been filed he was directed to confine the accused in jail. He could call for such assistance as was necessary in making arrests, and was required to make return on all writs issued to him within ten days. He was authorized to pursue fugitives into any parish of the state and to make arrest under warrant, and could convey such prisoners to the parish where the warrant had been issued.(28)

The coroner, or a practicing physician named by him, is obliged by law to attend the execution of persons condemned to death, and to sign the proces verbal of such execution with the other witnesses.(29) He is authorized to take and retain all personal effects of deceased persons within his charge until the same be claimed by the lawful owners.(30) Furthermore, it is his duty to attend prisoners in the parish prison.(31)

During Reconstruction the coroner was directed to report to the general assembly, through the governor, within ten days after the opening of every regular session, on all inquests held, bodies viewed,

23. La. A., 1868, #161, secs. 12, 13, 16; <u>ibid.</u> , 1926, #241, sec. 31.	26. La. A., 1926, #241, sec. 3.
24. La. A., 1814, p. 2, secs. 7, 8; <u>ibid.</u> , 1847, #243, secs. 1-8; <u>ibid.</u> , 1855, #93, sec. 4-14; <u>Rev. Stat.</u> , secs. 665, 1094.	27. La. A., 1814, p. 2, sec. 11; <u>ibid.</u> , 1855, #93, sec. 4.
25. La. A., 1926, #241, sec. 2.	28. La. A., 1868, #123, secs. 1, 2.
	29. C. P., (1825), art. 570.
	30. La. A., 1926, #241, sec. 1.
	31. La. A., 1926, #241, sec. 7.

bodies buried, with the names of the deceased, if known, the verdict of the jury at each inquest, the cause of death, and the total amount of fees that he had received for such services.(32) Since 1868, it has been the duty of any one coming upon a corpse to notify the nearest coroner at once.(33) In 1877 it became the duty of the coroner to report to the office of the board of health all deaths coming to his official notice.(34) From 1900 to 1916, when acting as registrar of births and deaths, it was his duty to make quarterly reports of the records of births and deaths to the state board of health.(35) In 1936, he was required to transmit to the state bureau of criminal identification and investigation such statistics and information as the superintendent of state police should prescribe regarding autopsies performed, inquests held, and verdicts rendered.(36)

Since 1875, it has been the duty of the coroner to furnish the clerk of court with the proces verbal of all inquests and post mortem examinations, within ten days after holding the same.(37)

Since 1879, the coroner has been required to serve as ex officio parish physician, except in those parishes where there is a full time health unit.(38)

The coroner has been an ex officio conservator of the peace ever since the office was created for the parishes of the state.(39) It has also been his duty to perform the duties of the sheriff in the absence of that officer, or in the event that the latter is an interested party in any given case or service, or in the case of vacancy in that office. In the latter event he is to discharge the duties of the sheriff's office until such time as the successor is appointed and qualified.(40) This provision was incorporated in the Constitution of 1879, and succeeding constitutions, with the proviso that in such cases the coroner was not to perform the duties of tax collector.(41) In case the sheriff is absent the coroner adjourns the court from day to day for three days, whenever the judge does not appear on the first day of any term of court.(42) The district attorney and the coroner now represent

32. La. A., 1868, #161, sec. 24.	39. La. A., 1814, p. 2; <u>ibid.</u> , 1855, #93, sec. 2; <u>ibid.</u> , 1868, #161, sec. 3.
33. La. A., 1868, #161, sec. 25.	40. Or. Terr. A., 1804-5, XXV, sec. 12, XXVI, sec. 16; <u>ibid.</u> , 1808; II, sec. 1; La. A., 1814, p. 2, sec. 10; <u>ibid.</u> , 1855, #93, sec. 3; #344, <u>Rev. Stat.</u> , sec. 652; C. P., (1825), art. 772.
34. La. A., 1877, #80, sec. 10.	41. Const., 1879, art. 118; Const., 1898, art. 119; Const., 1913, art. 119; Const., 1921, art. VII, sec. 71; La. A., 1904, #138, sec. 1; <u>ibid.</u> , 1928, #223.
35. La. A., 1900, #162, secs. 1, 2; <u>ibid.</u> , 1918, #257.	42. La. A., 1846, #125, sec. 3.
36. La. A., 1936, #41, sec. 1.	
37. La. A., 1875, #27, sec. 1.	
38. Const., 1879, art. 120; Const., 1898, art. 121; Const., 1913, art. 121; Const., 1921, art. VII, sec. 71; La. A., 1926, #241, sec. 1.	

(Next entry 542, p. 283)

Tax Assessor

any child in suits for the annulment of adoptions.(43)

Records of inquests and post mortem examinations are filed with, and recorded by the clerk of the district court,(44) see entries 311 and 312.

XVIII. TAX ASSESSOR

At the time that Jefferson Parish was established the appointment of assessors was accomplished in conformity with an act of 1813 which required that the police jury appoint annually three assessors.(1) It was necessary for a quorum to be present in order to make such appointments, otherwise the parish judge was authorized to do so.(2) In 1843 the number of assessors that could be appointed for each parish, except Orleans, was reduced to one,(3) but three years later, in 1846, the police jury was given the authority to appoint as many assessors as it deemed necessary.(4) The legislature that adopted this latter provision reconsidered the matter in its second session, and provided for the election of one assessor in each parish, except in Orleans and Jefferson. His term of office was fixed at two years.(5) In Jefferson Parish two assessors were ordered elected;(6) one in and for the city of Lafayette by the voters of that city, and the other for the remainder of the parish.(7) Following the annexation of the city of Lafayette to the city of New Orleans in 1852, there was actually one assessor for Jefferson Parish.(8) This is confirmed in an act of 1855 which provides for the election of one assessor in each parish, except Orleans, for a term of two years.(9)

The status of the office continued unchanged insofar as the election and term was concerned(10) until 1868 at which time the governor was authorized to appoint, with senatorial approbation, one assessor for each parish, except Orleans.(11) The following year the office was abolished, and a state collector who was appointed in the same manner, was required to take a description of all taxable property and collect all state and parish taxes in the parish for which appointed.(12)

- 43. La. A., 1936, #223, sec. 9.
- 44. La. A., 1875, #27.
- 1. La. A., 1813, p. 218, sec. 4; see also La. A., 1821, p. 122, sec. 3.
- 2. Cf. La. A., 1816, p. 160, sec. 3.
- 3. La. A., 1843, #97, sec. 1; ibid., 1845, #109, sec. 15.
- 4. La. A., 1846, #113, sec. 1.
- 5. La. A., 1847, #224, sec. 6;
- ibid., 1850, #194, sec. 1.
- 6. La. A., 1847, #224, sec. 7.
- 7. La. A., 1848, #200, sec. 11; ibid., 1850, #194, sec. 2.
- 8. Cf. Const., 1852, art. 8.
- 9. La. A., 1855, #346, secs. 7, 10.
- 10. La. A., 1866, #62, sec. 2.
- 11. La. A., 1868, #196, sec. 6.
- 12. La. A., 1869, #114, sec. 6 (7); ibid., 1870 E. S. #68, sec. 10; ibid., 1871, #42, sec. 9.

(Next entry 542, p. 235)

Tax Assessor

In 1877 the office of tax assessor was re-established, and the term increased from two to four years. The appointment devolved upon the governor.(13) In 1906 the legislature provided for the election of the assessor, beginning with the general election in 1908 and every four years thereafter, by the voters of each parish.(14) The office has continued as an elective one, and the term four years, by constitutional provision.(15)

In the early period assessors were required to be residents and owners of real property(16) taxable to the extent of at least \$1,000(17) in addition to the general qualifications required of all officers. The constitutions of 1864 and 1868 abolished property qualifications,(18) and since the office has been placed on an elective basis, candidates are not required to own property to be elected as assessors.(19)

In 1825 every person who accepted the office of assessor and thereafter neglected or refused to fulfill his duties, except for sickness, became liable to a forfeiture of \$100 to the state. In every case of neglect or refusal, and whenever an assessor was absent on account of sickness, the other assessors were to notify the parish judge, who filled the vacancy by appointment.(20) After the office of parish judge had been abolished, and the office of assessor made elective, vacancies caused by failure to give bond, refusal to serve, death, or other causes, were filled by appointment by the parish recorder.(21) During the Reconstruction and until 1908, vacancies were filled by the appointing authority, that is, by the governor with the advice and consent of the senate.(22) Since 1908 vacancies in the office of assessor are filled by the governor only when the unexpired term is less than one year, otherwise vacancies are filled by special election, called by the governor, and held within sixty days of the occurrence of the vacancy.(23)

Removal from office for neglect of duties was vested in the same authorities who filled the vacancies. The method of removing the assessor for a high crime or misdemeanor, for nonfeasance or malfeasance

- 13. La. A., 1877, E. S. #96, sec. 1; ibid., 1880, #77, sec. 9; ibid., 1882, #96, sec. 2; ibid., 1886, #98, sec. 2; ibid., 1888, #85, sec. 2; ibid., 1890, #106, sec. 2; ibid., 1898, #170, sec. 2; ibid., 1902, #135, sec. 1.
- 14. La. A., 1906, #78, sec. 1.
- 15. Const., 1921, art. XIV, sec. 9.
- 16. La. A., 1813, p. 218, sec. 4.
- 17. La. A., 1821, p. 120, sec. 3.
- 18. Const., 1864, art. 132; Const., 1868, art. 121.
- 19. Atty. Gen. Opn., 1914-16, p. 422.
- 20. La. A., 1813, p. 218, sec. 9.
- 21. La. A., 1847, #224, sec. 38; ibid., 1850, #194, sec. 34; ibid., 1855, #346, sec. 42.
- 22. La. A., 1868, #196, sec. 40; ibid., 1869, #114, sec. 14(15); ibid., 1870, E. S. #68, sec. 15; ibid., 1871, #42, sec. 13; ibid., 1877, E. S. #96, sec. 3; ibid., 1882, #96, sec. 3; ibid., 1886, #98, sec. 3; ibid., 1890, #106, sec. 4; ibid., 1898, #170, sec. 4.
- 23. La. A., 1906, #78, sec. 5; Atty. Gen. Opn., 1910-12, p. 260; ibid., 1926-28, p. 200; ibid., 1936-38, p. 1113.

in office, for incompetency, corruption, favoritism, extortion or oppression in office, or for gross misconduct or habitual drunkenness, is the same as that for removing other parish officials.(24)

The assessor, like all other parish and state officials, must take the oath of office before entering upon his official duties. No bond was required to qualify until 1847 when the amount was fixed at \$500.(25) In 1868 the bond was increased to 1,000(26) and the following year to \$1,000 over the full amount of the taxes levied, according to the tax roll, but in no case was it to exceed \$20,000.(27) In 1877 the bond which the assessor was required to furnish was again fixed at \$1,000, made in favor of the governor, and for the joint benefit of the state and parish.(28)

Since 1882 the amount of the assessor's bond is fixed in accordance with the number of representatives the parish has in the general assembly. For each representative he is required to post bond in the sum of \$3,000 with solvent sureties who must be bound in solido with their principal. Each surety, however, may bind himself for a limited sum, not less than \$200, but the aggregate must not be less than \$3,000 for each representative. Since 1898 the total bond does not have to exceed \$10,000; between 1882 and 1898 the total bond did not have to exceed \$8,000, regardless of the number of representatives to which the parish was entitled.(29)

Although the bond is made in favor of the governor(30) it is approved by the police jury president and clerk of the district court, and is recorded in the mortgage book, operating as a legal mortgage on all the property of the assessor in favor of the state and parish.(31) From 1877 to 1880 the assessor's bond was approved by three officials, the clerk of the district court, recorder, and president of the police jury. The parish judge acted in the absence of any of the above officers, or any two of them in the absence of the other, and in case they refused to act, then the auditor of public accounts acted.(32)

The compensation of the assessor has been changed in practically every revenue law passed by the legislature. When the office was created in Jefferson Parish, each of the three assessors were entitled to two dollars per day for actual time, for not more than twenty days, spent in their duties, payable by warrant of the parish judge on the state

24. See Clerk of Court, <i>supra</i> .	<i>ibid.</i> , 1886, #98, sec. 2;
25. La. A., 1847, #224, sec. 10;	<i>ibid.</i> , 1888, #85, sec. 2;
<i>ibid.</i> , 1850, #194, sec. 6;	<i>ibid.</i> , 1890, #106, sec. 2;
<i>ibid.</i> , 1855, #346, sec. 11.	<i>ibid.</i> , 1898, #170, sec. 2;
26. La. A., 1868, #196, sec. 9.	<i>ibid.</i> , 1902, #135, sec. 1.
27. La. A., 1869, #114, sec. 8	30. <i>Idem.</i>
(9); <i>ibid.</i> , 1870, E. S., #68,	31. La. A., 1880, #77, sec. 10;
sec. 12; <i>ibid.</i> , 1871, #42,	<i>ibid.</i> , 1882, #96, sec. 5;
sec. 11.	<i>ibid.</i> , 1888, #85, sec. 5;
28. La. A., 1877, E. S. #96,	<i>ibid.</i> , 1890, #106, sec. 6;
sec. 2; <i>ibid.</i> , 1880, #77, sec. 9.	<i>ibid.</i> , 1898, #170, sec. 6.
29. La. A., 1882, #96, sec. 2;	32. La. A., 1877, E. S., #96, sec.3.

treasurer.(33) In addition they received collectively the sum of \$20 for making the assessment roll, payable by the state treasurer on the warrant of the sheriff and tax collector, after the roll had been transmitted to him.(34) In 1834 the assessors of Jefferson each received \$100 annually as compensation.(35) This was increased to \$200 per annum in 1843, in addition to the \$20 for making the assessment roll.(36) In 1846 the assessor's compensation for assessing property for parish taxes was ordered to be fixed by the police jury, payable from parish taxes.(37)

Beginning in 1847 and continuing until 1916 the compensation of the assessor has been on a percentage basis. In the former year he received 3 percent per annum on the amount of taxes on the assessment roll, paid by the state treasurer on the amount of state taxes, and on the warrant of the parish recorder on the amount of parish taxes. Such compensation, however, could not exceed \$1,000 nor be less than \$150 per annum.(38) In 1850, in addition to the three percent, he was to receive one percent on the amount of taxes on trades, professions, and occupations, and the full compensation was not to be less than \$200 per annum.(39) In 1854 after a head or poll tax was imposed, the assessor was allowed one percent on the amount of the poll taxes.(40) In 1867 the legislature decreed that all assessors whose compensation for 1865 and 1866 did not amount to \$300 for each of these years, were to be allowed a sufficient sum to bring it up to that figure.(41) In 1870 the assessor was granted one percent for assessing any state school tax, but this was not to be interpreted to mean that he should receive any fees for parish or district school taxes.(42) In the same year his compensation for taking a discription of taxable property was fixed at five percent on the amount of taxes, and three percent on the amount of poll taxes, but no assessor's salary could be less than \$200 nor more than \$2,000 per annum. This limitation was fixed at \$300 to \$2,000 the following year.(43)

The compensation of the assessor in 1877 was fixed at three percent on the first \$40,000 of state and parish taxes in the aggregate assessed, and one percent on any excess over \$40,000, provided his salary was not less than \$500 for the year (\$400 for the year after 1882) in which he made a complete assessment, and one-half of this amount or percent during the other years. This compensation was to be paid by the treasurer on the warrant of the auditor of public accounts, upon the vouchers of the assessor, sworn to by him after the rolls had been deposited. The state and parish divided the expenses of its assessment

33. La. A., 1813, p. 218, sec. 24.	of #194 of 1850; <i>ibid.</i> ,
34. La. A., 1814, p. 48, sec. 19.	1855, #346, sec. 40; <i>ibid.</i> ,
35. La. A., 1834, p. 23.	1868, #196, sec. 38; <i>ibid.</i> ,
36. La. A., 1843, #97, sec. 1.	1869, #114, sec. 41(42).
37. La. A., 1846, #113, sec. 5.	41. La. A., 1867, #46.
38. La. A., 1847, #224, sec. 37;	42. La. A., 1870, E. S., #6, sec.
<i>ibid.</i> , 1848, #200, sec. 7.	40.
39. La. A., 1850, #194, sec. 32.	43. La. A., 1870, E. S., #68, sec.
40. La. A., 1854, #74, sec. 1;	51; <i>ibid.</i> , 1871, #42, sec.
amends and re-enacts sec. 32	49; <i>ibid.</i> , 1872, #17.

pro rata.(44) In 1886 the percentage on the first \$40,000 was increased from three to four percent; no other changes were made.(45) Four years later the assessor was also allowed \$100 for all his services in assessing and extending on the rolls any levee or land taxes. Payment of his compensation was now ordered distributed among the state, parish and school boards in proportion to the amount received by each.(46)

The percentage as fixed in 1898 was fixed at four percent on the first \$50,000 aggregate amount of all state, parish and poll taxes assessed, and two percent on any excess over \$50,000, in addition to the \$100 for extending any levee or land taxes on the rolls. No assessor was to receive less than \$400 for each annual assessment of state, parish, poll and levee taxes.(47) In 1902 the provision relative to the assessor's compensation for extending on the rolls any and all levee taxes was amended to take care of situations where there was more than one levee district located in his parish, in which case he was entitled to two percent on the aggregate amount of such taxes, instead of \$100(48). An Act of 1907, which became effective January 1st, 1908, fixed the compensation of the assessor at four percent of the first \$50,000, two percent on the second \$50,000, and one percent on any excess over \$100,000, as well as the compensation for extending any levee taxes.(49) This act was re-enacted in 1908 by omitting the one percent compensation on any excess over \$100,000 and including a two percent commission on special school taxes. The payment of his compensation was now ordered to be distributed among the state, parish, school board, cities and towns, and other taxing districts in proportion to the amount received by each. Although a city or town may be exempt by law from the payment of parish taxes it nevertheless required to pay the assessor the same remuneration for assessing property therein as he would have received had they not been exempt, figured at the current rate of parish taxation, which cannot exceed ten mills on the dollar.(50) In 1910 the assessor's compensation for assessing and extending levee taxes was increased from \$100 to \$250.(51)

Since 1916 the assessor has received a fixed compensation and a fixed amount for clerical and other expenses. In order to pay the salary and allowance, all recipients of taxes, whether state, parish, school, levee, drainage, or other taxing divisions, must contribute their portion, depending on the amount of taxes to be received by each. These amounts are paid over to the parish treasurer who accounts for them under the head of Assessor's Salary and Expense Fund. Each recipient is obligated to contribute his share of the salary and allowance at the time the tax

44. La. A., 1877, E. S., #96, sec. 38; <u>ibid.</u> , 1882, #96, sec. 2.	47. La. A., 1898, #170, sec. 2.
45. La. A., 1886, #98, sec. 2; <u>ibid.</u> , 1888, #85, sec. 2.	48. La. A., 1902, #135.
46. La. A., 1890, #106, sec. 2.	49. La. A., 1907, E. S. #22.
	50. La. A., 1908, #213.
	51. La. A., 1910, #252.

rolls are filed.(52) Municipalities must also contribute their share, whether exempt from payment of parish taxes or not.(53)

The assessor is required to send to the supervisor of public accounts a sworn statement showing the amount of taxes assessed for the account of the various public bodies, and also the amount that may be apportioned to each to pay his salary and expenses. A copy of this statement is also filed with the parish treasurer and treasurers of all other recipients for whose benefit the tax is collectible.(54) Since 1928 the assessor is also required to submit to the supervisor of public accounts, along with his compensation statement, a detailed statement of all expenditures for clerical and other expenses of his office, together with the canceled checks, bills, receipts, and vouchers, showing evidence of his expenditures.(55)

During the period 1916 until 1936 the assessor was paid his salary and allowances only after he had completed and filed the tax rolls for the current year, and the sworn statements mentioned above. From 1916 until 1920 the police jury was authorized to advance to the assessor any amount it saw fit, after he had filed his abstract with them,(56) but from the latter date until 1936 they were authorized to advance an amount not in excess of one-twelfth of his yearly salary and allowance.(57) Since 1936 the salary and expense allowance is paid monthly, on warrants approved by the assessor, by the parish treasurer. For this reason the police jury and other tax recipient bodies of the parish must advance the necessary sums in proportion to the amount of taxes to be received. This does not apply to parishes with \$10,000,000 or less in total assessments, where the police jury is required to advance the necessary funds, which is reimbursed from the assessor's salary and expense fund when the contributions are made. All interest paid on account of loans advanced must be paid into the fund proportionately by the tax recipient bodies in accordance with the amount of taxes assessed.(58)

The assessor is liable to a deduction from his salary in the following instances. Where the valuation of property is increased by the

52. La. A., 1916, #144, sec. 3; <u>ibid.</u> , 1918, # 278, sec. 3; <u>ibid.</u> , 1920, #155, sec. 3; <u>ibid.</u> , 1921, E. S., #117, sec. 3; <u>ibid.</u> , 1924, #251, sec. 3; <u>ibid.</u> , 1928, #232, sec. 3; <u>ibid.</u> , 1936, #84, sec. 3.	<u>ibid.</u> , 1920, #155, sec. 5; <u>ibid.</u> , 1921, E. S., #117, sec. 5; <u>ibid.</u> , 1924, #251, sec. 5; <u>ibid.</u> , 1928, #232, sec. 5; <u>ibid.</u> , 1936, #84, sec. 5.
53. La. A., 1916, #144, sec. 4; <u>ibid.</u> , 1918, #278, sec. 4; <u>ibid.</u> , 1920, #155, sec. 4; <u>ibid.</u> , 1921, E. S., #117, sec. 4; <u>ibid.</u> , 1924, #251, sec. 4; <u>ibid.</u> , 1928, #232, sec. 4; <u>ibid.</u> , 1936, #84, sec. 4.	55. La. A., 1928, #232, sec. 2; <u>ibid.</u> , 1936, #84, sec. 2.
54. La. A., 1916, #144, sec. 5; <u>ibid.</u> , 1918, #278, sec. 5;	56. La. A., 1916, #144, sec. 6; <u>ibid.</u> , 1918, #278, sec. 6.
	57. La. A., 1920, #155, sec. 6; <u>ibid.</u> , 1921, E. S., #117, sec. 6; <u>ibid.</u> , 1924, #251, sec. 6; <u>ibid.</u> , 1928, #232, sec. 6.
	58. La. A., 1936, #84, sec. 6; <u>ibid.</u> , 1938, # 21.

(Next entry 342, p. 283)

parish board of equalization (parish board of review before 1920) beyond that fixed by the assessor, then ten percent of the amount of the total taxes collected upon such increase is deducted from his salary. In case the assessor neglects to place taxable property on the assessment roll and it is discovered after the assessment lists are submitted to the board of equalization; this percentage is paid to the person who discovers such property and reports it to the board of equalization and assessor, under oath, before the board adjourns. If the discovery is made by a parish or state official the ten percent is paid into the general fund of the parish. Whenever the assessor finds and places property on the rolls, either for current or back taxes, it is not construed as neglect requiring a deduction from his salary.(59)

From the time the salary system was inaugurated until 1938 the assessor of Jefferson Parish received \$3,000 per annum. Since 1938 his salary has been increased to \$4,500 per annum.(60) His expense allowance has been increased steadily. In 1916 he was allowed \$1,500 per annum; in 1918, \$1,750; in 1920, \$3,500; in 1924, \$4,000; in 1928, \$7,000; in 1932, \$12,000; and since 1936, \$15,000.(61) In case the allowance provided for exceeds his needs the excess cannot be withdrawn or expended.(62)

The assessor of Jefferson Parish was empowered to appoint one deputy in 1856, twenty-four years before a general law applicable to all other parishes was enacted on the subject. Since 1880 the assessor is authorized to appoint as many deputies as he may need. Such deputies must take the oath of office, and if the assessor deems it necessary he can demand bond from them in his own favor. All the functions of the office may be performed by the deputies, but the assessor is responsible on his bond, and in all other respects, for their acts.(63) According to an opinion of the attorney general the assessor may appoint a relative as his deputy, provided he is a qualified voter.(64) A deputy assessor cannot act as a minute clerk and stenographer of a court, according to another opinion rendered by the attorney general.(65)

59. La. A., 1916, #144, sec. 7; ibid., 1918, #278, sec. 7; ibid., 1920, #155, sec. 7; ibid., 1921, E. S., #117, sec. 7; ibid., 1924, #251, sec. 7; ibid., 1928, #232, sec. 7.

60. La. A., 1916, #144, sec. 1; ibid., 1918, #278, sec. 1; ibid., 1920, #155, sec. 1; ibid., 1921, E.S., #117, sec. 1; ibid., 1924, #251, sec. 1; ibid., 1928, #232, sec. 1; ibid., 1932, #131, sec. 1; ibid., 1938, #177.

61. La. A., 1916, #144, sec. 2; ibid., 1918, #278, sec. 2;

ibid., 1920, #155, sec. 2; ibid., 1921, E. S., #117, sec. 2; ibid., 1924, #251, sec. 2; ibid., 1928, #232, sec. 2; ibid., 1932, #131, sec. 2; ibid., 1936, #84, sec. 2; ibid., 1938, #191.

62. Idem.

63. La. A., 1856, #149; ibid., 1880, #77, sec. 41; ibid., 1882, #96, sec. 56; ibid., 1886, #98, sec. 58; ibid., 1888, #85, sec. 57; ibid., 1890, #106, sec. 57; ibid., 1898, #170, sec. 57.

64. Atty. Gen. Opn. 1926-28, p. 10.

65. Atty. Gen. Opn. 1924-26, p. 195.

(Next entry 342, p. 283)

At the time Jefferson Parish was established the assessing of property for taxation was invalid unless made by at least two of the three assessors then appointed to perform this duty.(66) In order to effectuate the appraising of property the assessors used assessment rolls or tables in which the names of taxpayers were inscribed in the order in which their property was found. They began their operations at one end of the parish, inscribing in the roll all the real estate, slaves, and other taxable property, and continued until they had visited the whole parish. In cities where the houses were numbered, they began at number one and continued to the end; and in towns and villages where the houses were not numbered they inscribed the property in the order in which it stood in each street.(67) In case any person subject to taxation was absent from his dwelling at the time the assessor made his appearance, it became his duty to leave a written notice requiring the absentee to transmit, within ten days from the date of the notice, to a place mentioned in such notice, a written declaration of the number of acres of land possessed by said person, its situation, together with a list of all other taxable property.(68) If such declaration was not transmitted within the time specified the assessor was within his legal rights to enter the house and lands of such person, and list the taxable property in the possession or under the care of such person. The person who refused or neglected to transmit a declaration of his property after being notified, became liable to a fine of \$100 recovered with costs by suit before any court of competent jurisdiction in the parish.(69) Where land and other taxable property was not owned, occupied or superintended by any person, and of which no declaration was made, the tax assessor was to proceed as above in listing the property.(70) Each owner giving a list of his taxable property had to take an oath, administered by the assessor.(71)

The assessors were directed to complete their assessment rolls within ninety days after their appointment, and immediately to give notice posted up at two or three places in the parish that the rolls had been completed and that a copy would be left with one of the assessors, mentioning his name and residence, for inspection by the inhabitants, for a period of ten days. At the end of the ten days the assessors would meet at a place designated in their notice to revise the roll, upon satisfactory proof, on the complaint of anyone who considered himself wrongly assessed.(72) Within the thirty days after the revision, the assessors made a proportional division of the quota of taxes imposed by the state on the parish, and inscribed in a column of the tax roll, opposite the valuation of the immovable property, the respective sums to be paid as a tax, and in another column the total amount of taxes due by each person. They were instructed to make a general recapitulation at the bottom of the last page, mentioning the different kinds of property and professions subject to taxation, and also the amount to be collected for each kind.(73) At the end of the thirty days, the assessors transmitted to the tax collector a copy of the assessment roll, with

66. La. A., 1819, p. 130, sec. 3.

67. La. A., 1813, p. 218, sec. 8.

68. La. A., 1814, p. 48, sec. 4.

69. La. A., 1814, p. 48, sec. 5.

70. La. A., 1814, p. 48, sec. 6.

71. La. A., 1829, #50, sec. 1.

72. La. A., 1813, p. 218, sec. 7; ibid., 1821, p. 122, sec. 3.

73. La. A., 1814, p. 48, sec. 9.

the allotment of the tax, signed and certified. On receipt of such roll the collector furnished the assessors with three receipts, two giving the recapitulation and the whole amount of the taxes to be collected. On or before November 30th annually one of these receipts was deposited with the clerk of court; one transmitted to the clerk of the house of representatives, and the third, together with a correct copy of the assessment roll, forwarded to the state treasurer.(74) This procedure was changed in 1830 when the legislature provided that when the assessors completed the assessment roll, they were to deliver two copies to the parish judge, who transmitted one copy to the state treasurer and the other to the tax collector, after the tax collector gave bond. The tax collector issued two receipts to the parish judge, one of which was transmitted to the state treasurer, and the other filed in the judge's office.(75)

Whenever the assessors failed or neglected to fulfill the duties prescribed by law they were subject to a fine of \$500 for the use of the state; and if they failed to transmit the assessment rolls within the time and in the form designated in the law, the state treasurer was directed to refuse them their respective commissions.(76)

In 1835 the assessors were requested to furnish the police jury with one copy of the assessment roll within one month after the assessment rolls were ready for delivery to the tax collector. For this service they received thirty dollars, paid out of the parish treasury.(77)

In 1843 the state treasurer was requested to have added to the assessment rolls to be furnished to each parish, additional columns for sugar, molasses, cotton, rice, and corn; also columns to show the number of acres cultivated by each plantation in sugar, cotton, rice and corn. The assessors, in making their appraisements, were to set down the quantity of each of these products grown by each plantation during the previous year.(78)

The duties of the assessors were defined again in 1846. They were authorized now to take down in a book the name of every resident of the parish who was a head of a family, and every free person over twenty-one years of age, and administer to each an oath relative to the accuracy of their tax returns.(79) Property of non-residents not represented by anyone was to be assessed to the best judgment of the assessor and kept in a separate column of the tax roll.(80) They were also instructed to ascertain the number of lawyers, physicians, merchants, owners of billiard tables, hawkers and peddlers, and showmen in their parish, and to keep a list of such professions and occupations in a separate column in the roll.(81) In addition, they were directed to put down in two columns the names of all white children between the ages of six and ten, and ten and sixteen years

74. La. A., 1814, p. 48, sec. 10.	77. La. A., 1835, p. 143, secs. 1, 2.
75. La. A., 1830, p. 76, sec. 3;	78. La. A., 1843, #97, sec. 4.
ibid., 1845, #109, sec. 17.	79. La. A., 1846, #113, sec. 2.
76. La. A., 1814, p. 48, sec. 13;	80. La. A., 1846, #113, sec. 3.
ibid., 1830, p. 76, sec. 20.	81. La. A., 1846, #113, sec. 4.

of age.(82)

After 1847, when the election of one assessor for each parish was provided, there was little variation in the duties required of him. The principal changes were those of the definition of taxable property, and the introduction of diverse methods of levying taxes.

Personal or movable estate and slaves (until slavery was abolished) were assessed where the owner resided,(83) but since 1882 all movable property must be assessed in the parish where it is located(84) except in cases of rights and credits, or other incorporeal rights, which are assessed at the domicile of the owner.(85)

Plantations divided by two parishes were assessed in the parish where the occupant resided, but if the plantation was unoccupied each part had to be assessed in the parish in which it was situated.(86) This no longer holds true and when a parish boundary line divides a tract of land or plantation, each portion is assessed in the parish in which it lies.(87) When a parish boundary is in dispute the lines as shown by Hardee's Map of 1895 is the line used for assessment purposes, unless a court of competent jurisdiction decrees otherwise.(88)

Real and personal property of corporations has been assessed variously. From 1847 until 1869 real estate of corporations was assessed in the parish in which it was situated, in the same way as the real estate of individuals, while personal property was assessed in the parish where the principal office or place for transacting its financial affairs was located. If it had no such office then it was assessed where the company's operations were carried on, or where its agent or agents kept their place of business. From 1869 until 1880 property of corporations, whether real or personal, except capital stock, was assessed

82. La. A., 1846, #113, sec. 6.	p. 128.
83. La. A., 1847, #224, sec. 14;	86. La. A., 1847, #224, sec. 13;
ibid., 1850, #194, sec. 10;	ibid., 1850, #194, sec. 9;
ibid., 1855, #346, sec. 15;	ibid., 1855, #346, sec. 14;
ibid., 1868, #196, sec. 13;	ibid., 1868, #196, sec. 12;
ibid., 1869, #114, sec. 21(22);	ibid., 1869, #114, sec. 20
ibid., 1870, E. S., #68, sec.	(21); ibid., 1870, E. S.,
21; ibid., 1871, #42, sec. 20;	#68, sec. 20; ibid., 1871,
ibid., 1877, E. S., #96, sec. 9.	#42, sec. 19; ibid., 1877,
84. La. A., 1882, #96, sec. 10;	E. S., #96, sec. 8.
ibid., 1886, #98, sec. 10;	87. La. A., 1882, #96, sec. 9;
ibid., 1888, #85, sec. 10;	ibid., 1886, #98, sec. 9;
ibid., 1890, #106, sec. 10;	ibid., 1888, #85, sec. 9;
ibid., 1898, #170, sec. 11.	ibid., 1890, #106, sec. 10.
85. Atty. Gen. Opn., 1902-04,	88. La. A., 1898, #170, sec. 11.

in the parish in which it was located.(89) Capital stock not invested in real estate, was considered in the same manner as personal property before 1869, in that it was assessed in the parish where the company's principal office or place for transacting its financial affairs was located.(90)

Foreign corporations doing business in the state through an agent were subject to all the provisions of domestic corporations, except that they were exempt from assessment on their capital stock, but not on property owned or held in the state, whether real or personal estate, money, bills of exchange, bonds, notes, or accounts, or other evidence of debt.(91)

From 1880 until 1890 the shares of corporations, whether a national bank, state bank, banking company, or any other corporation, representing its capital stock, were assessed to the shareholders registered on the books of the firm regardless of any transfer of stock not registered thereon. The president or other officer was obliged to furnish the assessor with a complete list of the shareholders whose names were on the books, and all the taxes so assessed had to be paid by the company, who was directed to collect the amounts assessed from the shareholders. All property owned by a firm or bank was assessed directly to it, and the pro rata of these property taxes proportioned to each share of capital stock, and this deducted from the amount of taxes assessed to that share.(92) Capital employed in trade was not to be assessed under that name, but all the taxable property owned by any person or firm whose capital stock was not represented by shares had to be assessed to such person or firm.(93)

Since 1890 banks have been distinguished from other corporations insofar as assessing their property is concerned. No assessment is made against the capital stock, surplus, or undivided profits of any bank doing business in this state and chartered under the laws of the state or the United States, whose capital stock is represented by shares. The shares are assessed at actual cash value, or at the same percentage of actual cash value as that fixed on other property for state and local assessment purposes, to the shareholders who appear on the bank's books, at the domicile or location of the bank, regardless of the domicile of the shareholder. The bank president, vice president, cashier or assistant must furnish the assessor, on or before September 1st annually, a complete list, sworn to, of the shareholders carried on its books. All taxes assessed against the shares are paid by the bank, and the amount thus paid is collected by the bank from its shareholders. When any bank

89. La. A., 1869, #114, sec. 22(23); ibid., 1870, E. S., #68, sec. 22; ibid., 1871, #42, sec. 21; <u>ibid.</u> , 1877, E. S., #96, sec. 10.	92. La. A., 1880, #77, sec. 48; <u>ibid.</u> , 1882, #96, sec. 28; <u>ibid.</u> , 1886, #98, sec. 28; <u>ibid.</u> , 1888, #85, sec. 27.
90. La. A., 1869, #114, sec. 23(24); <u>ibid.</u> , 1870, E. S., #68, sec. 23; <u>ibid.</u> , 1871, #42, sec. 22; <u>ibid.</u> , 1877, E. S., #96, sec. 11.	93. La. A., 1880, #77, sec. 48; <u>ibid.</u> , 1882, #96, sec. 29; <u>ibid.</u> , 1886, #98, sec. 29; <u>ibid.</u> , 1888, #85, sec. 28.
91. La. A., 1847, #224, sec. 71; <u>ibid.</u> , 1850, #194, sec. 68; <u>ibid.</u> , 1855, #346, sec. 33;	

maintains a branch in any parish other than the parish of its legal domicile, its assessments are divided for state and local purposes, and the number of shares to be assessed in each parish in which such bank and its branches are maintained is determined by the proportion which the capital stock assigned to each bank and branch bears to the whole capital stock.(94)

The value of the stock as shown by the bank's statements made to the Comptroller of the Currency, in the case of national banks, and to the examiner of state banks in the case of banks created under state laws is the basis for arriving at the value of such shares, less the value of the real estate owned by the banks as shown on the statements. All banks must furnish, on or before January 20th annually, to the local assessor and to the Louisiana tax commission (known as board of state affairs before 1921) an authenticated statement similar to those sent out to the Comptroller of the Currency and to the examiner of state banks, showing their condition at the close of business on December 31st of the previous year.(95)

All real estate including the banking house is assessed directly to the bank at actual cash value or at whatever percentage is determined by the Louisiana tax commission for state assessment purposes, and the local taxing authorities for local purposes, without taking into consideration the value of the property as shown by the bank's statement (96) Real estate of any bank is assessed in the parish where situated and the taxes paid in such parish.(97)

All corporations other than banks are assessed directly upon all property owned by them, and any holding of national, state or municipal bonds or stock is assessed to such corporation at the market value as so much "money in possession" unless six months previous and continuous ownership can be shown (three months before 1898) The sworn statement of the company's condition made next preceding the date of listing is used in making the assessment. Firms who are exempt by law from making sworn statements of their condition must furnish the assessor, within the first twenty days of January annually, a sworn statement of the cost of their real and personal property, and the value at which it is carried on its books. They must also furnish a sworn statement of their earning capacity, which is used as a basis of estimating the value of its charter or franchise. Any firm dealing in articles exempt from taxation and in articles not exempt must keep separate accounts of each so that the assessor can determine the amount if its taxable property.(98)

Property of railroads, canals and other transportation or telegraph companies is assessed and taxed in the parish where located. This

94. La. A., 1917, E.S., #14, sec. 3.	96. La. A., 1917, E.S., #14, sec. 5, amended by #221 of 1928.
95. La. A., 1917, E. S., #14, sec. 4 amended by #221 of 1928, amended by #6 of 1934.	97. La. A., 1917, E.S., #14, sec. 6.
	98. La. A., 1890, #106, sec. 28; <u>ibid.</u> , 1898, #170, sec. 28.

includes real estate, road beds, roads, iron track, superstructures, excavations, and channels. All other property not exempt from taxation is assessed and taxed at their domicile or principal office, but rolling stock or movable property of any railroad, telegraph, canal, or other transportation company whose line lies partly within this state, and partly within another state or states, is assessed in this state in the ratio which the number of miles of its line within this state has to the total number of miles of its entire line.(99)

The assessor assessed property of railroads, telegraph and transportation companies until 1888 when the assessment of railroads, telegraph, and telephone lines was vested in a board of assessment composed of one member from each police jury, or some other property taxpayer appointed by each police jury. This board met at some point on the line or road, telegraph or telephone, designated by the auditor of public accounts and proceeded to value the property. The assessments made by this board were reported to the assessor who placed them on the roll as final unless changed by suit. The auditor was directed to select a time and place of meeting for the board so that one commissioner could act on every road or line running through his particular parish.(100) This board was superseded by the state board of appraisers, created by the Constitution of 1898, who were required to assess the property of railway, telegraph, telephone, sleeping car and express business.(101) In 1916 the state board of appraisers was succeeded by the board of state affairs(102) which became the Louisiana tax commission in 1921.(103)

The method of assessing property after 1847 and until 1868 was fairly constant, only minor changes in procedure being made. The assessor was given from four to six months of every year to obtain the names of all taxable inhabitants and all the taxable real and personal property in the parish.(104) In order to obtain this information he was required to interrogate each taxpayer under oath as to the real and personal property in his possession or control. Before slavery was abolished each taxpayer also had to give a list of slaves he owned, if any, with a description of them by age and sex.(105) All real and personal property was estimated by the assessor at its full cash value, and if he was in doubt about its value, he called to his assistance three freeholders (two freeholders between 1847 and 1850) residing in the vicinity to assess the same.(106) Where the owner or occupant of property subject to tax was absent at the time the assessor applied for the list, it was then his duty to leave a written notice of

99. La. A., 1880, #77, sec 14;	ibid., 1848, #200, sec. 4;
ibid., 1882, #96, sec. 30; ibid.,	ibid., 1850, #194, sec. 13;
1888, #98, sec. 30; ibid., 1888,	ibid., 1855, #346, sec. 18;
#85, sec. 29; ibid., 1890, #106,	ibid., 1868, #196, sec. 16.
sec. 29; ibid., 1898, #170, sec. 29.	105. La. A., 1847, #224, sec. 18;
100. La. A., 1888, #92.	ibid., 1850, #194, sec. 15;
101. Const., 1898, art. 226; La. A.,	ibid., 1855, #346, sec. 20;
1900, #122; ibid., 1902, #185.	ibid., 1868, #196, sec. 18.
102. La. A., 1916, #140.	106. La. A., 1847, #224, sec. 20;
103. Const., 1921, art. X, sec. 2.	ibid., 1850, #194, sec. 18;
104. La. A., 1847, #224, sec. 17;	ibid., 1855, #346, sec. 22.

his application with some white person over fourteen years of age, requiring the attendance of the owner at some convenient time and place in the parish, with a list of his property. In case such person failed or refused to submit his list after the assessor had applied for it, he was authorized to assess the property to the best of his knowledge, which assessment was considered as prima facie value of the property thus assessed.(107)

In case of unknown or absentee owners the assessor valued such property to the best of his information.(108) Persons in a representative capacity were assessed as such, and the assessment was carried in a separate line from their own assessment.(109)

Land or property omitted in the assessment of any year or series of years, when discovered, was assessed for the years during which it was omitted, without penalty or interest.(110)

The assessor was furnished with an assessment roll by the auditor of public accounts, in which he set down in separate columns the objects of taxation, giving the owner's name, if known, the description of the tract or lot, and the valuation, placing in separate columns the information as to whether the same was in cities, towns, or villages. In a separate column he gave the number of acres of land cultivated by each individual in cotton, sugar, rice and corn, and in another column the quantity of sugar, molasses, rice and corn made by each plantation during the past year.(111) Completing this, the assessor made three copies of the assessment roll, attaching to each copy a certificate, under his hand and seal, certifying to the correctness of the assessment.(112) The rolls thus certified were delivered to the recorder of the parish, and at the same time notice by advertisement was posted up in at least two public places that the rolls were with the recorder, and any person considering himself aggrieved by the assessment of his property could appeal and have the same corrected by the recorder if found incorrect.(113)

After the termination of the thirty days, the recorder set down in

107. La. A., 1847, #224, sec. 28,	24; ibid., 1868, #196, sec.
29; ibid., 1848, E.S. #60,	22.
sec. 6; ibid., 1850, #194, sec. 111.	La. A., 1847, #224, secs.11,
25,26; ibid., 1855, #346, sec.30,	27; ibid., 1850, #194, secs.
34; ibid., 1868, #196, sec.28.	7, 20, 24; ibid., 1855, #346,
108. La. A., 1847, #224, sec. 21;	secs. 12, 25, 29; ibid., 1868,
ibid., 1850, #194, sec. 18;	#196, secs. 10, 23, 27.
ibid., 1855, #346, sec. 23;	112. La. A., 1847, #224, sec. 30;
ibid., 1868, #196, sec. 21.	ibid., 1848, #200, sec. 5;
109. La. A., 1847, #224, sec. 24;	ibid., 1850, #194, sec. 27;
ibid., 1850, #194, sec. 21;	ibid., 1855, #346, sec. 35;
ibid., 1855, #346, sec. 26;	ibid., 1868, #196, sec. 33.
ibid., 1868, #196, sec. 24.	113. La. A., 1847, #224, sec. 31;
110. La. A., 1847, #224, sec. 22;	ibid., 1848, #200, sec. 6;
ibid., 1850, #194, sec. 19;	ibid., 1850, #194, sec. 28;
ibid., 1855, #183, #346, sec.	ibid., 1855, #346, sec. 36.

each copy of the roll the amount of taxes assessed to each taxpayer as state taxes in one column, and in another column the amount assessed to him for parish purposes. One copy of the roll he retained as part of his records, another was transmitted to the auditor of public accounts, and the third lodged with the tax collector of the parish.(114)

The procedure was changed in 1868 when a board of assessors, composed of the clerk of court, sheriff, and recorder, was created. After the assessor obtained the lists of taxable property, and completed the assessment roll, he submitted it to the board of assessors, who fixed the valuation of each item of property at its full cash value. Thirty days after having received the roll it was returned to the assessor for extending the tax and completing the same.(115) The assessor made three copies of the roll, attaching a certificate to each as heretofore, and delivered them to the board of assessors, who endorsed on each roll the time it was received. The assessor and board immediately gave notice by advertisement that the rolls were open for inspection and correction and proceeded in the same manner as the recorder did.(116)

In 1869 when the tax collector was required to take a description of taxable property,(117) the method of assessing continued in the same manner(118) except that the state tax collector made two copies of the tax roll, which were signed and approved by the board of assessors. One copy was forwarded to the auditor of public accounts, and the other with the original roll deposited with the parish recorder.(119) The recorder delivered the tax roll to the collector when he received a written order, under seal, from the auditor.(120) The following year,1870, three copies of the tax roll were ordered made, but now by the recorder instead of the tax collector. These were distributed to the auditor, recorder, and tax collector by the board of assessors.(121) In 1871 the tax collector was again required to make three copies of the tax roll, to be distributed by the board of assessors in the same manner.(122) In addition a separate assessment roll was ordered made for parish taxes(123) which heretofore had been placed in the same roll as state taxes but in a separate column.(124)

In 1877 when the appointment of a separate assessor was again provided for, the assessment of real property was to be made by the assessor only once in every four years, but there was to be an annual assessment of personal property and an annual revision of the assessment

- 114. La. A., 1847, #224, sec. 35; 18-52; ibid., 1870, E. S., #68, secs. 18-53; ibid., 1871, #42, secs. 16-52.
- ibid., 1850, #194, sec. 30;
- ibid., 1855, #346, sec. 38;
- ibid., 1868, #196, sec. 36. 119. La. A., 1869, #114, sec. 45 (46).
- 115. La. A., 1868, #196, sec. 20.
- 116. La. A., 1868, #196, sec. 33-36. 120. La. A., 1869, #114, sec. 51 (52).
- 117. La. A., 1869, #114, sec. 6(7);
- ibid., 1870, E. S., #68, 121. La. A., 1870, E. S., #68, sec. 44.
- sec. 10; ibid., 1871, #42, 122. La. A., 1871, #42, sec. 42.
- sec. 9. 123. La. A., 1871, #42, sec. 43.
- 118. La. A., 1869, #114, secs. 124. La. A., 1870, E. S., #68, sec. 44.

rolls for the purpose of showing all changes in ownership of real property, for deducting the value of property lost or destroyed, and for adding any increases in value resulting from improvements. In order to make such revisions and corrections the assessor was obliged to be at each voting place for at least two days, giving thirty days public notice at each voting place of his appointment.(125) The assessor was instructed to complete the assessment roll on or before the fifteenth of August annually, and attach his certificate thereto, after which he delivered it to the recorder, and gave public notice to the inhabitants of its delivery so that the persons aggrieved by the assessment could appeal to the recorder for any corrections desired.(126)

During the thirty days in which the rolls were open for correction, any citizen, or the tax collector, auditor of public accounts, or the president of the police jury, could make a complaint, after notice to the parties in interest, if they thought that the assessment made by the assessor was unequal or defective because of under appraisement of any property. In such instances the assessor called two taxpayers to his assistance, one chosen by the complainant and one by the taxpayer assessed, and in case they disagreed, a third party was called to act as arbiter whose decision was final unless the taxpayer declared under oath that injustice had been done to him, in which case the issue was appealable to the courts. If the complaint was found to be inconsequential the court which rendered the judgment charged ten per cent damages (fifteen per cent in 1878) on the amount of the taxes against the party complaining.(127)

At the expiration of the thirty days, the assessor entered the correction on the roll(128) and made three copies of the roll for distribution to the proper officers.(129) Both the state and parish taxes were extended upon the three copies and served as the assessment roll for state, parish, and municipal taxation for the year they were made and for three years thereafter, with such annual revisions as were needed.(130)

Except for a few modifications in the laws, the method of assessing property since 1880 has been practically the same. Each year, before the first of January, the auditor of public accounts forwards to the assessor printed blank tax lists in such quantity as he may need,(131) and on the back of which is printed an oath which is taken by each person who fills out the list.(132) Each taxable person must fill out a list, make oath

- 125. La. A., 1877, E. S., #96, secs. 131. La. A., 1880, #77, sec. 12; 1, 5; ibid., 1879, #34, sec. 1. ibid., 1882, #96, sec. 12;
- 126. La. A., 1877, E. S., #96, secs. 27-29. ibid., 1886, #98, sec. 12; ibid., 1888, #85, sec. 12;
- 127. La. A., 1877, E. S., #96, sec. 15; ibid., 1878, E. S., #9, sec. 1; ibid., 1880, #77, sec. 18. 132. La. A., 1880, #77, sec. 13;
- 128. La. A., 1877, E. S., #96, sec. 32. ibid., 1882, #96, sec. 14;
- 129. La. A., 1877, E. S., #96, sec. 33. ibid., 1886, #98, sec. 14;
- 130. La. A., 1877, E. S., #96, secs. 34, 35. ibid., 1888, #85, sec. 14; ibid., 1890, #106, sec. 14; ibid., 1898, #170, sec. 15.

thereto before the assessor or a duly qualified deputy, and return it to the assessor before April 1st (May 1st from 1882 to 1906) annually. (133) The assessor or deputy personally visits the domicile or office of each taxpayer, who is required to fill out a tax list in each separate capacity in which he owns taxable property, such as cashier, president, treasurer, receiver, curator, agent and other representative or official capacity. (134) It is the assessor's duty to ascertain, if possible, the race of the person whose property is assessed and note such fact in the return and also in the assessment roll. (135)

The oath which is administered orally to the person signing the tax return must actually be administered by the assessor or his deputy under penalty of malfeasance and nonfeasance in office, liability on his bond for the taxes due by the person purporting to have taken the oath, forfeiture of his commissions, and removal from office by the governor. (136)

The assessor is directed to list and assess all property in accordance with the blank forms supplied him by the auditor (137) and to fill up the column for valuation with such valuation of each item of property as he considers just. Whenever the assessor does not agree with the valuation as fixed by the taxpayer, or if any person fails or refuses to make out and sign a tax list, the assessor is authorized to obtain such person's name and describe and value his property and fill out the list in the best way he can; to this end he can administer the oath and propound questions to anyone who he thinks can give information in relation to such property. All property must be described by the assessor so that it can be easily identified and estimated at its actual cash value. (138) In case the valuation estimated by the assessor exceeds that of the taxpayer, he must make or cause to be made a duplicate list of such property, and then administer the oath to the taxpayer. The assessor subscribes such duplicate lists and submits them to the board of equalization for a

- 133. La. A., 1882, #96, sec. 13; *ibid.*, 1886, #98, sec. 13; *ibid.*, 1888, #85, sec. 13; *ibid.*, 1890, #106, sec. 13; *ibid.*, 1898, #170, sec. 14.
- 134. La. A., 1830, #77, sec. 14; *ibid.*, 1882, #96, sec. 15; *ibid.*, 1886, #98, sec. 15; *ibid.*, 1888, #85, sec. 15; *ibid.*, 1890, #106, sec. 15; *ibid.*, 1898, #170, sec. 16.
- 135. La. A., 1890, #113.
- 136. La. A., 1880, #77, sec. 15; *ibid.*, 1882, #96, sec. 17; *ibid.*, 1886, #98, sec. 17; *ibid.*, 1888, #85, sec. 17; *ibid.*, 1890, #106, sec. 17; *ibid.*, 1898, #170, sec. 18.
- 137. La. A., 1882, #96, sec. 16; *ibid.*, 1886, #98, sec. 16; *ibid.*, 1888, #85, sec. 16; *ibid.*, 1890, #106, sec. 16; *ibid.*, 1898, #170, sec. 17.
- 138. La. A., 1880, #77, sec. 16; *ibid.*, 1882, #96, sec. 18; *ibid.*, 1886, #98, sec. 18; *ibid.*, 1888, #85, sec. 18; *ibid.*, 1890, #106, sec. 18; *ibid.*, 1898, #170, sec. 19.

decision. (139).

Where part of an immovable property is subject to a conventional mortgage, but the whole is assessed under a single assessment, so that it is difficult to determine what part is chargeable to the property mortgaged, the tax assessor, upon written request from the mortgagee or the holder of notes, is required to thereafter separately describe the mortgaged portion, and to separately assess the same. (140)

The assessor or his deputy is authorized to inspect the books and accounts of any property holder to make a proper estimate of the property to be assessed. He may put the owner, agent or employees of the owner under oath and question them relative to the actual cash value of the property. If he believes that the list submitted by any person is incomplete or the property is incorrectly described, he must add a supplemental list giving a proper description or valuation of the property omitted or incorrectly described, but he cannot change the original list rendered until the taxpayer is notified to appear and show cause why such change should not be made. (141)

After January 1st annually the assessor is directed to examine the mortgage and conveyance records and the abstracts of land entries, and to ascertain what property belongs to residents and to absent and unknown owners. Each item of taxable property of an absent owner or whose name is unknown is listed and described on a separate tax list and the valuation affixed by the assessor or by a sworn deputy, unless the absent owner or his representative deliver a correct and complete list on or before the first of June. (142)

When the listing and estimating of the property is completed, the assessor gives notice in a parish newspaper, or if there is no newspaper, by notice posted on the courthouse door, for a period of ten days, that the lists are open for inspection and correction for twenty days, after

- 139. This is only the case since 1882; from 1880 to 1882 whenever there was a dispute between the assessor and taxpayer regarding the actual cash value of property, the assessor called two taxpayers to his assistance, one chosen by the assessor and one by the taxpayer, and in case of disagreement a third party was called to act as arbiter, whose decision was final unless the taxpayer took the case to court. If the taxpayer's complaint was frivolous, the court assessed ten per cent damages on the amount of the tax against him. La. A., 1880, #77, sec. 18. See also La. A., 1882, #96, sec. 20; *ibid.*, 1886, #98, sec. 20; *ibid.*, 1888, #85, sec. 19; *ibid.*, 1890, #106, sec. 19; *ibid.*, 1898, #170, sec. 20.
- 140. La. A., 1934, #41.
- 141. La. A., 1882, #96, sec. 21; *ibid.*, 1886, #98, sec. 21; *ibid.*, 1888, #85, sec. 20; *ibid.*, 1890, #106, sec. 20; *ibid.*, 1898, #170, sec. 21.
- 142. La. A., 1880, #77, sec. 17; *ibid.*, 1882, #96, sec. 8; *ibid.*, 1884, #107, sec. 1; *ibid.*, 1886, #98, sec. 8; *ibid.*, 1888, #85, sec. 8; *ibid.*, 1890, #106, sec. 9; *ibid.*, 1898, #170, sec. 10.

the expiration of the ten days notice.(143) Following this the lists are submitted to the board of equalization (board of review before 1920) for examination and equalization.(144) As soon as the board completes their equalization of assessments, and hears all complaints of taxpayers who contest the valuation placed by the assessor, the assessor proceeds to fill out the three tax rolls furnished to him by the auditor. One roll is deposited in the office of the clerk of court and ex officio recorder, one in the office of the sheriff and ex officio tax collector, and the third in the office of the auditor. These rolls must be filed before September first annually.(145)

In parishes where a levee district is located in whole or in part the assessor is required to make out and complete before June 1st annually, a duplicate list containing the names of all producers or articles subject to the special assessment or forced contribution; such statement to show the number of acres cultivated by each person, in what, and the number of thousand pounds of sugar, hogsheads of sugar, barrels or sacks of sugar, bales of cotton, barrels of molasses, barrels of syrup, sacks of rice, sacks and barrels of esculents, and barrels of oranges produced by each person. The assessor files one of these lists with the clerk of court and the other with the secretary of the levee board of the district in which his parish is located, on or before June 15th annually. The assessor, when directed by the president of the levee board, is required to interrogate under oath each producer of articles liable to the special assessment, to declare the number of acres cultivated in the past crop year, in what, where shipped, how, and on what date.(146)

When a drainage district is located in the parish in whole or in part the assessor is required to assess all property subject to the drainage tax, when the same is voted for. After the assessment is completed, he must make out in triplicate, an assessment roll (giving the name and number of the drainage district) and file one with the clerk of the district court, one with the sheriff and tax collector, and one with the drainage commission.(147) The same rule applies to gravity drainage or gravity sub-drainage districts(148) and to navigation districts.(149)

The assessor's books have been subject to inspection since 1907. In that year and until 1910 a special agent, appointed by the state auditor, reviewed the books of all state tax collectors and assessors.(150) Since the latter date this function is performed by the supervisor of

- 143. La. A., 1882, #96, sec. 22; sec.30; ibid., 1906, #182, sec. 5; ibid., 1910, #220, sec. 1.
- ibid., 1886, #98, sec. 22;
- ibid., 1888, #85, sec. 21; 146. La. A., 1894, #65, secs. 6, 9.
- ibid., 1890, #106, sec. 21; 147. La. A., 1900, #12, sec. 11;
- ibid., 1898, #170, sec. 22. ibid., 1902, #159, sec. 11;
- 144. See Parish Board of Equalization infra ibid., 1910, #317, sec. 13;
- 145. La. A., 1880, #77, sec. 22; ibid., 1914, #227, sec. 7.
- ibid., 1882, #96, sec. 32; 148. La. A., 1924, #238, sec. 32;
- ibid., 1886, #98, sec. 32; ibid., ibid., 1936, #328.
- 1888, #85, sec. 31, ibid., 1890, 149. La. A., 1914, #302, sec. 11.
- #106, sec. 30; ibid., 1898, #170, 150. La. A., 1907, E. S., #24, sec. 1.

public accounts.(151)

In 1892 the assessor was directed to keep in a separate book a list of all individuals and firms doing business in his parish, and subject to a state license tax. Opposite each name he listed the kind of business, trade, occupation, or profession each person was engaged in, and revised the list annually. A copy of this list was ordered filed with the auditor during the third quarter in each year (during the first quarter in 1892 and 1893).(152)

In 1888 it became the duty of the assessor to submit to the school board, by the first Saturday of October annually, a list by wards of all persons subject to pay a poll tax. Whenever the assessor failed to comply with these provisions he was subject to a fine of \$250 for the benefit of the public schools in his parish.(153) This requirement was abrogated in 1918.(154)

The assessor has been directed, at various times, to take a census of one type of another. In 1821 and every four years thereafter he was ordered to take a census of the electors, and for this purpose he was required to keep separate books wherein he inserted the christian and surnames of all those who were entitled to vote for members to the general assembly. Two copies of the census list had to be made out, certified by at least two of the assessors. One copy was transmitted to the clerk of the house of representatives, and the other to the secretary of state. Any assessor who failed to comply with the above requirements was liable to a fine of \$300, recoverable by any court of competent jurisdiction, for the benefit of the parish. His compensation for this service was fixed at ten dollars for every one hundred names listed, paid out of the state treasury. After 1833 the assessor also transmitted one copy of the census list to the parish judge.(155)

In 1846 and biennially until 1898 the assessor was required to take a census of the educable children in his parish. In 1898 this census was ordered made once in every four years, and in 1908, in addition to the enumeration of educable children, the assessor was directed to make a separate enumeration of the blind, and of the deaf and dumb children between the ages of six and eighteen. Since 1922 the enumeration of educable children is made under the direction of the parish school board.(156)

- 151. La. A., 1910, #25, sec. 4; ibid., 1853, #250, sec. 9;
- ibid., 1914, #198, sec. 1. ibid., 1855, #346, sec. 44;
- 152. La. A., 1892, #70; ibid., ibid., 1866, #196, sec. 42;
- 1894, #99. ibid., 1868, #114, sec. 39
- 153. La. A., 1888, #39; sec. 1. (40); ibid., 1870, E. S., #68,
- 154. La. A., 1918, #226. sec. 54; ibid., 1871, #42, sec.
- 155. La. A., 1821, p. 40; ibid., 53; ibid., 1877, E. S., #96,
- 1825, p. 124, ibid., 1829, sec. 40; ibid., 1898, #129;
- #44; ibid., 1833, p. 49. ibid., 1903, #48; ibid., 1922,
- 156. La. A., 1846, #116; ibid., #100, sec. 26; ibid., 1934,
- 1847, #41, #225, sec. 9; #55, sec. 2.
- ibid., 1848, #178, sec. 3;

The assessor was also required to take a census of the population whenever the law provided for such census.(157) In 1850, and thereafter, the assessor was enjoined to make out a list of all free white male inhabitants over eighteen years of age, and to assess a militia tax of \$1.50 to each, in a separate column in his assessment roll. Three years later it was the duty of the assessor to enroll the inhabitants who were subject to militia duty, at the time he made his assessment roll, and make return of such enrollment to the adjutant general. In 1878 and in 1898 the assessor was again required to make such enrollments and to transmit the list to the governor, and one copy to the adjutant general, and another to the clerk of the district court.(158) Since 1912 the enrollment of men subject to militia duty is made whenever the governor deems it necessary, either by the assessor, or by some other person designated by the governor. If a person other than the assessor is appointed to perform this duty, the assessor must allow such person to examine the assessment rolls and make copies if he deems it necessary.(159) In 1908 the assessor was directed to make an enumeration of all the ex-confederate soldiers and widows of deceased soldiers residing in his parish.(160).

In 1900 the assessor was requested to obtain and furnish to the state commissioner of agriculture and immigration, upon blanks furnished him by this agency, accurate information about the condition of the cotton, sugar cane, rice, and other products; the probable and actual yields, and such other statistical information as the blanks specified. His compensation for this service was fixed at \$50 payable on the warrant of the commissioner of agriculture and immigration, out of funds in the state treasury not otherwise appropriated.(161)

The assessor was ex officio registrar of voters from 1877 until 1906, and in this capacity he received \$250 per annum (\$200 per annum from 1877 to 1898) paid on his own warrant out of funds in the state treasury.(162)

The assessor, like the tax collector, is prohibited from buying either directly or indirectly any property sold or offered for sale for taxes. Any sale of such property to the assessor is void.(163)

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| 157. La. A., 1847, #145; <i>ibid.</i> , 1848, #2; <i>ibid.</i> , 1853, #114; <i>ibid.</i> , 1858, #291. | 161. La. A., 1900, #42; <i>ibid.</i> , 1902, #86. |
| 158. La. A., 1850, #274; sec. 8; <i>ibid.</i> , 1853, #357, sec. 57; <i>ibid.</i> , 1878, E. S., #22, secs. 2, 3, 7; <i>ibid.</i> , 1898, #133, secs. 3-5. | 162. La. A., 1877, E. S., #101, secs. 15, 16; <i>ibid.</i> , 1880, #123, sec. 37; <i>ibid.</i> , 1888, #55, sec. 2; <i>ibid.</i> , 1898, #199, secs. 52, 33; <i>ibid.</i> , 1902, #113, sec. 2; <i>ibid.</i> , 1904, #118, sec. 1; <i>ibid.</i> , 1906, #78, sec. 4, #141. |
| 159. La. A., 1912, #191, secs. 6, 7; <i>ibid.</i> , 1934, 1st E. S., #8, secs. 8, 12. | 163. La. A., 1902, #94. |
| 160. La. A., 1908, #71. | |

342. JEFFERSON PARISH [Assessment Sheets], 1938, 18 vols. (Labeled by ward nos., by incorporated subdivisions of wards, and lettered).

Original work sheets on which real and personal property located in the parish is described by the assessor and valued for taxation purposes, giving name of taxpayer, description of property and holdings, valuation of same, and amount of homestead exemption claimed, if any. Taxable items listed include urban and rural real estate and improvements thereon; suburban, pasture, trapping, marsh and other kinds of lands; agricultural tools; gas and oil wells and operating tools and equipment; pipe lines; manufacturing plants; business furniture and fixtures; vehicles; water-craft; and personal and household effects. Arr. numer. by ward nos., alph. by 1st letter in surname of taxpayer thereunder. No index. Typed on printed forms. Aver. 900 pp. 18 x 14 x 4.

343. INVOICES [Applications for Homestead Exemption], 1938. 18 cardboard file boxes. (Labeled by ward nos. and names of cities or towns).

Applications filed for homestead exemption on premises owned and occupied as the home of the applicant, and applications for tax exemption on new homes or improvements built, made or purchased after January 1st, 1938. Homestead exemption applications give ward number, name of homestead owner and persons dependent on him for support, assessment number, description of property, whether property is revenue producing or not, whether property is occupied as a residence or not, value of land and improvements, total assessed value of homestead, signature of owner, notarization, and assessor's extensions of tax amounts. New home exemption applications additionally contain statistical information as to prior assessed value of land on which home is located, date home or improvements completed, type of exemption applied for, construction of home and number of stories, whether home was built or purchased by applicant, purchase price or total cost, estimated present value of home, amount of fire insurance carried, whether property is urban or rural, and whether applicant was influenced to build by the passage of the law under which exemption is applied for. Arr. numer. by assessment bill nos. No index. Typed on printed forms. Aver. 300 applications. 15 x 11 x 4. Work Room, Assessor's Office, 1st floor.

344. RECORD [Changes in Ownership], 1929--. 155 vols.

Record, in abstract form, of conveyances of real estate, kept by this office to facilitate yearly revision of assessment rolls, giving number of tax bill last rendered on property involved, names of vendor and vendee, lot and square number of property conveyed, name of subdivision in which it is situated, amount of consideration, type of conveyance, and book and page number of Conveyance Office Book in which the transaction is recorded. Arr. alph. by 1st letter in surname of vendee, chron. thereunder. No index. Hdw. Aver. 300 pp. 16 x 9 x 1. Work Room. Assessor's Office, 1st floor.

345. ASSESSMENT ROLL, JEFFERSON PARISH, 1938. 2 vols. (Dated).

Record of property subject to taxation in this parish, for description see Assessment Roll, entry 222. Arr. numer. by ward nos., alph. by 1st

letter in surname of taxpayer. No index. Typed under printed headings. Aver. 350 pp. 18 x 27 x 3. Work Room, Assessor's Office, 1st floor.

346. OFFICIAL MAP, JEFFERSON PARISH, 1930. 142 sheets. Original official map of Jefferson Parish, in 142 sections, made under the authority of the police jury, showing boundaries of parish, wards, drainage districts, cities, towns, subdivisions, tracts, and plantations; urban and rural areas, swamp, marsh and woodlands; coastline, waterways, drainage canals; property lines, squares and lots in residential and commercial areas, streets, avenues, highways, railroad tracks; and township, range and section numbers. Artist, Frank T. Payne, C. E. Hand drawn, black on white cloth. Scale varies. 38" x 42". Assessor's Office, 1st floor.

347. OFFICIAL MAP, JEFFERSON PARISH, 1930. 6 plat books. (1-2-3, 4-5, 6, 7, 8, 9).

Copies of the original official map of Jefferson Parish, by wards, showing boundaries of parish, wards, drainage districts, cities, towns, subdivisions, tracts, and plantations; urban and rural areas, swamp, marsh and woodlands; coastline, waterways, drainage canals; property lines, squares and lots in residential and commercial areas, streets, avenues, highways, railroad tracks; and township, range and section numbers. Arr. numer. by ward nos. No index. Tracings, black on white. Aver. 24 pp. 38 x 42 x 1/2. Map Case, Assessor's Office, 1st floor.

348. WARD ONE, 1917-31. 1 steel map drawer.

Plats of subdivisions and tracts in Ward One subject to assessment, political and communication maps, and plans of public utilities. Included in this record are plats of Brooklyn, Franklin Place, Oakdale and Suburban Park subdivisions, and property owned by Oakdale Land and Improvement Company; plan of Sanitary Sewer System, City of Gretna; map of Louisiana showing system of state highways by routes and progress of construction, and a map of McDonoghville compiled from a copy of the original filed April 25, 1815. No arr. No index. Blueprints and Tracings. 14 maps. 29 x 45 x 3 1/2.

349. WARD TWO, 1922. 1 steel map drawer.

Survey of squares 46 and 47, Gretna, showing subdivision into numbered lots, streets and avenues. No arr. No index. Blueprint. 1 map. 29 x 45 x 3 1/2.

350. WARD THREE, 1898-1927. 1 steel map drawer.

Plats of subdivisions in Ward Three subject to assessment, including plats of Harvey Canal Subdivision, Subdivision Number Two or property of Louisiana Realty Company, Limited, and a map of Harvey Canal and Destrehan Division. No arr. No index. Blueprints and Photostats. 6 maps. 29 x 45 x 3 1/2.

351. WARD FOUR, 1919-30. 1 steel map drawer.

Plats of Ames Farms subdivision, of Jefferson Water District Number Two, and map showing area of land used or damaged in the 1928 construction of the United States Ames New Levee. No arr. No index. Blueprints and Tracings. 3 maps. 29 x 45 x 3 1/2.

352. WARD FIVE, 1919-36. 1 steel map drawer.

Plats of commercial and residential properties in Ward Five subject to

assessment, including J. S. Brady Subdivision at Waggaman and Oceanic Oil Company property comprising a part of Fairfield Plantation; Metairie Ridge Fire Map, and a survey of the western boundary line of the Town of Westwego as it runs through the property of North American Trading and Import Company. No arr. No index. Blue Prints and Tracings. 4 maps. 29 x 45 x 3 1/2.

353. WARD SIX 1928-33. 1 steel map drawer.

Plats of subdivision in Ward Six subject to assessment, including plats of a tract of land south of Bayou Dupont, industrial sites, camp sites, and Grand Beach, La Flaya Grande, Ocean Beach and Ocean subdivision at Grand Isle, Baltazaar Point and Jean Lafitte Waterfront subdivisions at Barataria; and a plan of the Town of Crown Point at Barataria. No arr. No index. Blueprints and tracings. 10 maps. 29 x 45 x 3 1/2.

354. WARD SEVEN 1914-38. 1 steel map drawer.

Plats of subdivisions and tracts in Ward Seven subject to assessment, including plats of Claiborne Parkway, Clearview Estates, Friedrichsruhe, Jefferson Drive, Jefferson Heights, Jefferson Terrace, LaBarre Heights, Live Oak Place, Hyman, Manson, Suburban Acres, Taft Park, Vincent, a portion of Cleary, and Square Number 149 in Harlem subdivisions; maps of property of the West Beach Corporation, Joseph W. Carroll property, the Standard Tract, and property in the vicinity of the New Orleans Terminal Company railroad tracks at Shrewsbury; and map showing area of sub-district number two of the 4th Jefferson Parish Drainage District. No arr. No index. Blueprints and tracings. Approx. 30 maps. 29 x 45 x 3 1/2.

355. WARD EIGHT 1897-1937. 1 steel map drawer.

Plats of subdivisions and tracts in Ward Eight subject to assessment. Included are plats of Bath Number Two, Beverly Knoll, Bonnabel Place, Bridgedale, Brockenbraugh Court, Brockenbraugh Extension, Chateau Estates, Crestmont, Elmeer, Elvis Court, Farnham Heights, Farnham Place, Forest Hills, Harlem Parkway, Harlem Place, Harvard Estates, Hessmer Farms, Hessmer Park, Hessmer Squares, Ingleside Heights, Lake Villas, Lake Shore, Metairie Nursery, Nicholson Place, Oak Ridge Park, Paillet Place, Pontchartrain Gardens, Pontchartrain Shores, Ridgeway Terrace, Suburban Villas, and part of Manson subdivisions; maps of Co-operative Land Company Tract, front part of Lafitte Trudeau and Rosedale Plantations, Jefferson Lake and Pontchartrain Realty Company property, Metairie Golf Club property, Securities Sales Company of Louisiana property, Standard Land Company Tract and Weiblen property; and a reconstruction of the plan of Metairieville from the original map dated 1837. No arr. No index. Blueprints and tracings. Approx. 50 maps. 29 x 45 x 3 1/2.

356. WARD NINE 1914-36. 1 steel map drawer.

Plats of subdivisions and tracts in Ward Nine subject to assessment, and plans. Included in this record are plats of Armbruster, Claiborne Gateway, Clearview Estates, Cleary, Colonial Farms, Eastbank, Greater Jefferson, Harahan City, Jefferson Highway Little Farms, Jefferson Park Manor, Jefferson Terrace, Ownyourown, Riverside Park, Rural Park, and Park Addition, subdivisions; maps of Elmwood, La Freniere, Soniat or Tchoupitoulas, St. George or St. Martin, St. Peter, and Weindahl Plantation, Cooperative Land Company Weckerling Tract, Favalora Tract, and

a portion of the Manson Tract; plans for the residence of Dr. Virgil Robinson in Vendome Place, and a map showing area of land used or damaged in construction of United States Kenner New Levee in 1929. No index. Blueprints and Tracings. Approx. 35 maps. 29 x 45 x 3 1/2.

357. WARD TEN, 1905-32. 1 steel map drawer.

Plans, political and communication naps, and plates of subdivisions and tracts in Ward Ten subject to assessment. Included in this record are plans for Southern Gas and Fuel Company 18 inch pipe line from Baton Rouge to New Orleans, Key Map Orleans-Kenner Electric Railway Company Real Estate Department, Western Union Telegraph Company outline map of Jefferson Parish, and map showing location of proposed good roads and electric railway from Orleans Parish to the St. Charles-Jefferson Parish Line; plats of Hanson Place, Kenner Heights, Lake Villas, Metairie Park, and Pontchartrain Gardens subdivisions; maps of property owned by Highway Development Company, First National Bank of Columbus, Ohio, and the Standard Tract; maps showing area of land used or damaged in construction of United States Kenner, Butler-Kenner, Boisblanc, and Trudeau New Levees built between 1927 and 1932, and a plat made in 1905 from the original filed in 1855 showing lots, squares and tracts of land in the Town of Kenner. No index. Blueprints and tracings. Approx. 20 maps. 29 x 45 x 3 1/2.

358. [Plats of Squares], 1934. 4 vols. (Labeled by ward nos. and by names of subdivisions in wards).

Plats of each square in wards 1, 2, 3, & 4, in various subdivisions in these wards, and in Metairie, giving boundaries of each square, square number, number of each lot in square, and name of subdivision in which square is situated. Arr. by wards, by subdivision, and numerically by square nos. thereunder. No index. Hand drawn. Aver. 150 pp. 18 x 11 x 1.

359. [CORRESPONDENCE], Jan. 1, 1927--. 7 steel file drawers.

General correspondence pertaining to the duties of this office. Arr. by incoming and outgoing letters, alph. by topics, and chron. thereunder. No index. Hdw. and typed. Aver. 200 letters. 5 1/2 x 14 x 26 to 11 x 14 x 26. Assessor's Private Office, 1st floor.

XIX. BOARD OF EQUALIZATION

At the time of the creation of Jefferson Parish in 1825, the equalization of taxes devolved upon the tax assessors of the various parishes. The police juries had been authorized, in 1813, to appoint three appraisers whose duties were briefly: to assess the property within the parish, to give notice of the completion of the assessing, and to keep their book open for public inspection for ten days afterward. Upon the demand of any person, who might consider himself aggrieved by the assessment, the assessors revised their assessment rolls and made such alterations as the evidence given them, or the majority of them, would

justify. (1)

A special act passed in 1842 relative to the collection and equalization of taxes in Jefferson Parish provided that any proprietor aggrieved by the appraisal of his property might carry his objection to the parish judge and cause a new assessment to be made by two appraisers, one of his own selection and one selected by the president of the police jury. If the two appraisers disagreed, they were authorized to select an umpire to decide the issue, and were they to disagree as to who should be chosen as umpire, the president of the police jury selected this person (2)

In 1847 the parish recorder was charged with the duty of making such adjustments on the assessment roll as the facts proffered by any aggrieved person might justify. (3) His powers in this respect were slightly curtailed in 1855, when he was required to notify the assessor before he reduced the amount of any assessment. (4)

Police juries were constituted, in 1882, as boards of reviewers of assessments for their respective parishes. It was the duty of this board of review to examine all lists of property and should it find any property illegally or wrongfully assessed, corrections were to be made on the assessment roll, the board was given the authority to summon witnesses, and to compel their attendance for not longer than fifteen days. The decision of the board of review was held to be final, though if it could not reach agreement regarding the value of a given assessment, then the assessor's valuation stood. (5)

The police jury continued to serve as a board of reviewers of assessments until 1920, when a parish board of equalization was created to assume these duties. This board is composed of three members, citizens, taxpayers, over twenty-five years of age, and duly qualified electors. Two of these members are selected by the police jury, one of

1. La. A., 1813, p. 218, secs. 4, 7. The first legislation relative to the equalization of taxes was embodied in an act of 1806, which made it the duty of the county judge to summon a jury of the twelve principal inhabitants of the county in the event that any proprietor made a complaint against the appraisement of his land. The judge and the jury appointed three new appraisers, not related within the fourth degree to the former appraisers, to make a new appraisement; cf. Or. Terr. A., 1806, XXXI, sec. 7.

- After the creation of civil parishes in 1807 the duty of summoning the twelve inhabitants devolved upon the parish judge; cf. Or. Terr. A., 1807, XXI, sec. 2.
2. La. A., 1842, #105, sec. 2.
3. La. A., 1847, #224, sec. 3; *ibid.*, 1850, #194, sec. 29.
4. La. A., 1855, #346, sec. 37.
5. La. A., 1882, #90, secs. 23, 24; *ibid.*, 1886, #98, secs. 23, 24; *ibid.*, 1888, #85, secs. 22, 25; *ibid.*, 1890, 106, secs. 22, 23; *ibid.*, 1902, #130, sec. 2; *ibid.*, 1916, #140, sec. 11, *ibid.*, 1918, #211, sec. 11.

(360)

whom must be from the parish seat, and the third by the board of state affairs.(6) They are selected every four years, and chosen with a view to their knowledge of the taxable property in the parish. They are required to take a special oath of office.(7)

Vacancies are filled in the same manner as the original appointments. The members are subject to removal for incompetency, neglect, or other causes by the same authorities that appointed them.(8) In the event of failure of the police jury to appoint their members of the board of equalization, the governor is authorized to make such appointments.(9)

The members of the board are allowed a per diem of five dollars for every day that they are concerned with the business of the board and their actual traveling expenses going to and from the parish seat. The two members selected by the parish are paid by the parish, and the remaining member is paid by the board appointing him.(10)

The board is required to meet at the parish seat on the first Monday in May of each year, to examine and equalize the assessments of property as fixed by the assessor. The board, however, is forbidden to reduce the aggregate assessed valuation except in such amount as may be necessary for equalization, and then only with the consent of the tax commission. The board must hear complaints of all taxpayers who desire to contest the valuation of their property, and if the claim is approved by the board, its findings bind the assessor, subject to the approval of the state board. No valuation made by the assessor can be increased by the board unless the taxpayer is served with a notice to appear before the board and show cause why such increases should not be made. The board must also advise with and assist the assessor in establishing and fixing the valuation of property.(11)

The records of the board of equalization for Jefferson Parish are kept in the office of the tax assessor for his use.

360. RECORD [Requests for Assessment Adjustments], May 1938--.
1 vol.

List of property owners who have appeared before this board and requested that the assessed valuation of their holdings be reduced, giving name and address of property owner, description of property, assessed valuation, notation as to whether request was granted or not, and if granted, the amount of reduction in valuation. Reports submitted to the state tax commission by this office are compiled from this record. Arr. alph. by 1st letter in surname of property owner. No index. Hdw. 150 pp. 14 x 10 x 1.

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| 6. La. A., 1920, #231, sec. 1;
ibid., 1936, #228; <u>ibid.</u> ,
1938, #144. The board of
state affairs has been su-
perseded by the Louisiana
Tax Commission. | 2, 3, 5, 6. |
| 7. La. A., 1920, #231, secs. | 8. La. A., 1920, #231, secs.
8, 9. |
| | 9. La. A., 1920, #231, sec. 2. |
| | 10. La. A., 1920, #231, sec. 13. |
| | 11. La. A., 1920, #231, secs.
10-12. |

XX. SHERIFF AS EX OFFICIO TAX COLLECTOR

When the parish of Jefferson was established in 1825,(1) the sheriff, in accordance with existing legislation, automatically assumed the ex officio duties of collector of state and parish taxes.(2) A permissive clause in this law allowed the police jury, if it saw fit, to appoint a special collector for parish taxes, but apparently this was not done in Jefferson, since statutes of 1842, supplementing enactments of 1834, required the Jefferson sheriff to collect the special taxes allowed in the act, as well as the usual state and parish taxes.(3)

The sheriff continued to act as ex officio tax collector in Jefferson until 1852, at which time provision was made for the election of two tax collectors for that parish. One of these was to be elected by the voters of the city of Lafayette, and the other by the voters of the parish lying outside of that city. Both of these collectors were to keep their offices at the courthouse, and were directed to collect taxes from the respective districts from which they had been elected. Their terms of office were fixed at two years, and they were obliged to give bond and security in a sum equal to one-third of the amount of taxes on the assessment roll delivered to each. They were allowed the same compensation and fees, and were required to perform the same duties as sheriffs acting as tax collectors in the other parishes of the state.(4) The constitution of the same year, however, annexed the city of Lafayette to the city of New Orleans,(5) so that actually there was only one tax collector for the parish of Jefferson. No change was made in the law until 1865, when the election of one tax collector for the parish of Jefferson was ordered.(6)

The office of tax collector continued to be a separate office in Jefferson Parish until 1868, when the assessor in each parish was directed to assume the duties of tax collection.(7) The following year the titles of the offices were reversed, and the governor was authorized to appoint, with the advice and consent of the senate, a collector for state and parish taxes for each parish, who also should serve as ex officio assessor. This officer was to serve for a term of two years, but the assessors appointed under the authority of the act of the previous year were declared to be tax collectors under this act.(8) This situation continued until 1877,(9) when the governor was empowered to appoint a separate tax collector for each parish. This officer was appointed for a term of two years.(10)

The Constitution of 1879 declared the sheriff to be ex officio collector of state and parish taxes,(11) and subsequent constitutions have

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| 1. La. A., 1825, p. 108. | 8. La. A., 1869, #114, sec. 6(7). |
| 2. Cf. La. A., 1813, p. 142.
sec. 1. | 9. La. A., 1870, E.S., #68, sec.
10; Rev. Stat., sec. 3238; La.
A., 1871, #12, secs. 2, 23. |
| 3. La. A., 1842, #80; #105. | 10. La. A., 1877, E.S., #96, sec.
41. |
| 4. La. A., 1852, #101. | 11. Const., 1879, art. 118. |
| 5. Const., 1852, art. 8. | |
| 6. La. A., 1864-65, #45. | |
| 7. La. A., 1868, #196, sec. 44. | |

confirmed the sheriff in this ex officio duty.(12)

Before being allowed to enter upon the duties of the office as ex officio tax collector, the sheriff was required, at the time that Jefferson was created, to give bond in an amount twenty-five per cent above the whole amount of taxes to be collected during the following year.(13) This was changed in 1847 to require a bond in a sum at least one-half over and above the amount of taxes levied for state purposes.(14) Three years later the bonds was set at one-third of the amount of taxes on the tax rolls.(15) The establishment of a separate tax collector for Jefferson did not affect the amount of bond required of him.(16) In fact, the amount of bond was not changed again until 1865,(17) when the collector was obliged to furnish a bond of \$10,000 before entering office.(18) When, in 1868, the assessor was made ex officio tax collector, that officer was obliged to give bond for the full amount of taxes levied, providing that the amount did not exceed \$10,000.(19) The following year the collector was required to furnish bond in a sum of \$1,000 over the full amount of the taxes levied, provided that the bond did not exceed \$20,000.(20) In 1877, the bond was fixed as a sum equal to the total amount of state taxes upon the assessment rolls.(21)

The Constitution of 1879 directed the sheriff to give separate bond as ex officio tax collector.(22) The following session of the general assembly placed the amount of this bond as a sum of \$1,000 over the full amount of the state and parish taxes levied, according to the last filed assessment roll of the parish, provided that the amount of bond required of any sheriff as tax collector should not exceed \$20,000.(23) The obligation to post before entering office as ex officio tax collector has been continued by succeeding constitutions,(24) but no change has been made in the amount of the bond since 1880.

The bond of the tax collector was and is made in favor of the governor of the state.(25) In 1825, this bond was ordered to be recorded in the office of the clerk of court, and a copy sent to the state treasurer. It had to be renewed annually, though a collector could not renew his bond until he had received his quietus from the state treasurer.(26) In 1847, an act required that the bond be submitted to the approval of the

12. Const., 1898, art. 119; Const., 1913, art. 119; Const., 1921, art. VII, sec. 65.	21. La. A., 1877, E. S., #96, sec. 42.
13. La. A., 1814, p. 48, sec. 18.	22. Const., 1879, art. 118.
14. La. A., 1847, #224, sec. 44.	23. La. A., 1880, #52, sec. 3.
15. La. A., 1850, #194, sec. 38.	24. Const., 1898, art. 119; Const., 1913, art. 119; Const., 1921, art. VII, sec. 65.
16. La. A., 1852, #101, sec. 2.	25. La. A., 1813, p. 142, sec. 3; <i>ibid.</i> , 1850, #194, sec. 38; Rev. Stat., sec. 251; La. A., 1880, #52, sec. 4.
17. La. A., 1855, #346, sec. 47.	26. <i>Cf.</i> La. A., 1813, p. 142, secs. 3, 6.
18. La. A., 1864, #65, sec. 1.	
19. La. A., 1868, #196, sec. 46.	
20. La. A., 1869, #114, sec. 7(8); Rev. Stat., secs. 376, 2413, 3239; La. A., 1870, E. S., #68, sec. 12; <i>ibid.</i> , 1871, #42,	

parish recorder, who retained the original and transmitted a certified copy to the auditor of public accounts, or to the state treasurer.(27) This rule was changed the following year. The bond was now to be executed before the recorder and three members of the police jury appointed by the president.(28) Two years later it was ordered that the bond be submitted to the police jury.(29) This law was amended in 1852 by an act which directed that the bond of the collector henceforth be accepted by the parish recorder, the clerk of court, and the president of the police jury.(30) In 1877, the act of 1852, and other laws of similar import were repealed, and it was ordered that the bond of the tax collector be accepted by the auditor of public accounts.(31) The same year, the parish judge and the president of the police jury were directed to examine and approve the bond, or, in the event of their failure to fulfill this obligation, the auditor of public accounts was to assume the responsibility (32) Since the adoption of the Constitution of 1879, the bonds of the sheriff as ex officio tax collector have been submitted to the president of the police jury and the clerk of the district court for approval.(33)

At the time that Jefferson was established, the amount of taxes committed to the sheriff for collection had been declared to be a lien upon all lands and real estate of the collector and his sureties until the collections had been made according to law.(34) In 1847 the legislature declared that the bond of the tax collector was to operate as a legal mortgage upon all lands, slaves, and real estate of the principal and his sureties in favor of the state for the state taxes, and in favor of the parish for the amount of the parish taxes when these had been recorded according to law.(35) After the Civil War the bond of the collector was declared to be a legal mortgage upon all lands and real estate in favor of the state for state taxes.(36) In 1877, however, the general assembly ordered that the bond of the collector should operate as a legal mortgage in favor of the state and in favor of the parish.(37)

The annual bond of the collector is canceled by the recorder of mortgages when the collector produces his certificate from the auditor of public accounts that settlement has been made with the state, and his certificate from the parish treasurer that full settlement has been

27. La. A., 1847, #149, sec. 1; #224, sec. 44.	<i>ibid.</i> , 1920, #245; <i>ibid.</i> , 1928, #180.
28. La. A., 1848, #118, sec. 1; #200, sec. 2.	34. La. A., 1813, p. 213, sec. 14.
29. La. A., 1850, #194, sec. 41.	35. La. A., 1847, #224, sec. 46; <i>ibid.</i> , 1855, #346, sec. 48.
30. La. A., 1852, #281, sec. 1; <i>ibid.</i> , 1855, #92, sec. 1; <i>ibid.</i> , 1868, #17, sec. 1; Rev. Stat., sec. 251; La. A., 1877, #11.	36. La. A., 1864-65, #30, sec. 2; <i>ibid.</i> , 1868, #196, sec. 47; <i>ibid.</i> , 1869, #114, sec. 8(9), 12(13); <i>ibid.</i> , 1870, E. S., #68, sec. 14; <i>ibid.</i> , 1871, #42, sec. 12.
31. La. A., 1877, #50, sec. 1, 3.	37. La. A., 1877, E. S., #96, sec. 44.
32. La. A., 1877, #96, sec. 44.	
33. La. A., 1880, #52, sec. 4;	

made with the parish.(38)

Refusal of the sheriff to give bond as tax collector by the first Monday in May of each year was to be considered evidence that his office as tax collector was vacant. Such vacancy was to be filled by appointment by the police jury.(39) This provision was changed in 1850 to require that the bond be filed before the first Monday in January of each year. If this were neglected the office was declared to be vacant, and the parish recorder was empowered to fill the vacancy by appointment.(40) A law of 1865 directed that the bond be filed by the third Monday of January, and if this were neglected and a vacancy occurred, it was to be the duty of the governor to fill such vacancy by appointment.(41) Since 1868 it has been required that the bond be filed within thirty days (this limit was extended to sixty days by the last constitutional) after the collector has assumed office, and must be renewed annually. If this is not done, the office is deemed vacant and the governor is authorized to appoint to fill the office.(42)

In addition to the constitutional ground for the removal of officers from office,(43) failure for one year to make settlement with the state treasurer was to be considered sufficient grounds for the removal of any tax collector.(44) Embezzlement of the proceeds of tax collecting was declared to be a high crime and misdemeanor, punishable, upon conviction by a competent court, by imprisonment at hard labor for from one to twenty-one years, and a fine equal to the amount embezzled.(45) In 1871, the governor was empowered to suspend or remove any tax collector for negligence, incompetency, or official misconduct pending the finding of articles of impeachment.(46) In the event that a tax collector is in arrears, the auditor of public accounts is instructed to make demand for immediate settlement, and if settlement is not made within ten days, the governor is required to suspend the offender from office pending the institution of proceedings.(47)

38. La. A., 1855, #346, sec. 75; ibid., 1868, #196, sec. 73; ibid., 1869, #114, sec. 89(90); ibid., 1870, E. S., #68, sec. 83; ibid., 1871, #42, sec. 85; ibid., 1877, E. S., #96, sec. 76; ibid., 1882, #96, sec. 81; ibid., 1886, #98, sec. 86; ibid., 1888, #85, sec. 83; ibid., 1898, #170, sec. 84.	E. S., #96, sec. 43; Const., 1898, art. 119 as amended by #138 of 1904; Const., 1913, art. 119; Const., 1921, art. VII, sec. 65.
39. La. A., 1847, #224, sec. 45.	43. See essay of Sheriff, supra.
40. La. A., 1850, #194, sec. 40; ibid., 1855, #346, sec. 49.	44. La. A., 1817, p. 170, sec. 19.
41. La. A., 1864-65, #36, sec. 3.	45. La. A., 1870, E. S., #68, sec. 88; ibid., 1871, #42, sec. 80.
42. La. A., 1868, #196, sec. 48; ibid., 1869, #114, sec. 14. (15); ibid., 1870, E. S., #68, sec. 15; ibid., 1871, #42, sec. 13; ibid., 1877,	46. La. A., 1871, #42, sec. 82; ibid., 1877, E. S., #96, sec. 73; ibid., 1886, #98, sec. 39; ibid., 1888, #85, sec. 78; ibid., 1898, #170, sec. 79.
	47. La. A., 1888, #85, sec. 78; ibid., 1898, #170, sec. 79; ibid., 1904, #9, sec. 1; ibid., 1914, #309, sec. 1.

The salary of the sheriff as tax collector, at the time that Jefferson was created, was made up from commissions and fees. He received a commission of five per cent on the amount of taxes collected, a fee of \$3 for each tax sale, and five per cent of all fines collected.(48) In 1847, the commission was placed at eight per cent on all sums up to \$3,000, five per cent on all sums between \$3,000 and \$10,000, two and one-half per cent of all licenses collected, and \$3 for each delinquent tax sale.(49) This scale was changed, the following year, to ten per cent on the first \$3,000, five per cent on sums above this amount and under \$10,000, three per cent on sums above the latter amount, five per cent of all licenses collected, \$1.50 for every sale, and twenty-five cents for every notice to delinquent tax payers.(50) He was also allowed the same fees for seizing and selling property of persons or corporations neglecting to pay their licenses as were granted to sheriffs and constables for similar services.(51)

The act of 1855 made no change in the rate of commission for the collection of taxes, but raised the commission for the collection of licenses to ten per cent, and allowed a fee of \$1.50 for each seizure and an equal amount for each sale.(52) In 1868 a law was passed which allowed the collector the same commission and fees for the collection of parish taxes as were allowed for the collection of the state taxes.(53) The following year the commission for the collection of state taxes was set at a flat rate of ten per cent of all taxes and licenses paid into the state treasury.(54) In 1870, he was allowed in addition a fee of \$2 for every seizure and twenty cents for every tax notice sent out by him.(55) That same year the general assembly repeated the provision of the act of 1868 which allowed the collector the same rate of commission for the collection of parish taxes, to be paid by the parish, as he received from the state for the collection of state taxes.(56) In 1872 his fees for tax notices were raised to twenty-five cents each, and his commission for the collection of school taxes, both state and local, was reduced to five per cent.(57) The rate of commission and amount of fees was again changed in 1877. He was now allowed a commission of ten per cent on the first \$5,000 collected, five per cent on all sums between that figure and \$10,000, and three per cent on all sums above the latter amount. For the collection of licenses he was to receive ten per cent, for every seizure twenty-five cents, for every sale \$1.50, for every tax notice \$1, and was allowed to charge five cents the mile for the distance traveled in making a seizure. The same commissions and fees were allowed for the collection of parish taxes as for the collection of state taxes.(58)

48. La. A., 1813, p. 18, sec. 15.	(101).
49. La. A., 1847, #224, sec. 52.	55. La. A., 1870, E. S., #68, sec. 73; ibid., 1871, #42, sec. 75;
50. La. A., 1848, E. S., #60, sec. 9; ibid., 1850, #194, sec. 50.	ibid., 1872, #17.
51. La. A., 1848, E. S., #60, sec. 4.	56. La. A., 1870, E. S., #68, sec. 84; ibid., 1871, #42, sec. 86.
52. La. A., 1855, #346, sec. 66; ibid., 1864-65, #36, sec. 15; ibid., 1868, #169, sec. 63.	57. La. A., 1872, #17; #122, sec. 2.
53. La. A., 1868, #196, sec. 64.	58. La. A., 1877, E. S., #96, secs. 49, 77.
54. La. A., 1869, #114, sec. 100	

The Constitution of 1879, which declared the sheriff to be ex officio collector of state and parish taxes, provided that the officer should not receive more than five per cent commission on the amount of state taxes collected and paid into the state treasury.(59) The general assembly passed an act under this provision fixing the commission of the ex officio collectors of all parishes at four per cent of the amount of taxes collected, and granted the same fees for seizures, sales, and tax deeds as were allowed by law to the sheriff for judicial seizures, sales, and deeds.(60) He was to receive a commission of two and one-half per cent of all licenses collected.(61) The following year the commission for the collection of licenses was raised to five per cent.(62) In 1882, the tax collector's commission was placed at five per cent of all state and parish taxes collected and paid into the state and parish treasuries, and the same fees and costs for mileage, seizures, sales, and deeds as were allowed by law to the sheriff for similar services in judicial proceedings. Where property was adjudicated to the state, the collector was to be paid the actual cost of the advertising, the making and recording of the deed.(63) He was allowed, as formerly, a commission of five per cent for the collection of all state licenses.(64) When inheritance taxes were imposed, the collector was allowed a two per cent commission for the collection of such taxes.(65)

The rate of commission of the ex officio tax collector was changed in 1907. He was now to receive five per cent of the first \$50,000 collected, and one and one-quarter per cent of all amounts over that sum, provided that no collector received more than \$5,000 annually. He was, moreover, to receive no commission for the collection of special road taxes, or for the special taxes for the support of the public schools.(66) The fees and costs allowed for seizures, sales, and tax deeds remained as before.(67) The rate of commission was revised, the following year, to make it five per cent of the first \$75,000, two per cent of the next \$45,000, and one per cent of all amounts over \$120,000, provided, that he should receive no commission for the collection of special school taxes except in those parishes where the total amount of state, parish, local, poll, and license taxes did not amount to \$50,000, in which case he was to receive five per cent commission on all taxes collected.(68) In 1912, the collector was allowed a commission of five per cent for the collection of hunting and trapping licenses.(69)

In 1916, the whole matter of the salary of the sheriff and ex officio tax collector was revised by the legislature. A sheriff's salary

59. Const., 1879, art. 119; Const., 1898, art. 120; Const., 1913, art. 120.
 60. La. A., 1880, #77, sec. 42.
 61. La. A., 1880, #119, sec. 20.
 62. La. A., 1881, 2nd E. S., #4, sec. 26.
 63. La. A., 1882, #96, sec. 57; ibid., 1886, #98, sec. 59; ibid., 1888, #85, sec. 58;
 64. ibid., 1898, #170, sec. 58.
 65. La. A., 1886, #101, sec. 26.
 66. La. A., 1906, #109, sec. 22.
 67. La. A., 1907, E. S., #11, sec. 1.
 68. La. A., 1907, E. S., #11, sec. 3; ibid., 1908, #181, sec. 3.
 69. La. A., 1908, #181, sec. 1.
 La. A., 1912, #127; ibid., 1932, #133, sec. 4.

fund was established in each parish, and that officer placed upon a fixed salary basis. The act placed the annual salary of the sheriff and ex officio tax collector of Jefferson Parish at \$4,250(70) In addition to his salary, each collector receives an allowance for the salaries of his assistants and for the expenses of his office. The allowance for the Jefferson Parish tax collector was placed at \$4,000 in 1916,(71) was raised to \$6,000 in 1918,(72) and to \$10,000 in 1920.(73) It has remained at this latter figure to the present.(74) Under this arrangement all the commissions and fees for all the services of the sheriff and ex officio tax collector are placed in the parish treasury. The sheriff-collector draws his monthly salary on his own warrant, as well as the salaries of his assistants and the amount of the expenses of his office.(75)

For the purpose of calculating the commissions he retains as ex officio tax collector to turn over to the sheriff's salary fund, he was allowed, in 1918, to deduct a commission of five per cent of the first \$75,000, two per cent of the next \$45,000, and one per cent of all amounts over \$120,000.(76) In 1920, the commissions allowed were five per cent of the first \$125,000, two per cent of the next \$125,000, and one per cent of all amounts over \$250,000.(77) The rate was changed, in 1934, to five per cent of the first \$225,000, two per cent of the next \$225,000, and one percent of all amounts over \$450,000.(78) In 1936 the rate was changed to seven per cent of the first \$225,000 of the aggregate amount of all state, parish, special, and other taxes, and licenses, five per cent of the next \$225,000, and not exceeding two per cent of all amounts over \$450,000.(79)

At the time that Jefferson Parish was established, it was the duty of the tax collector to post notice at two or three public places, and at the office of each justice of the peace, for a period of ninety days. At the expiration of this time he was required to call on all those who had not yet paid their taxes and demand payment. The state treasurer transmitted to the collector all arrearages of state taxes, and it then became the duty of the collector to call on such delinquents and demand payment.(80)

The collector, in 1847, was obliged to be present at each election precinct of the parish, after having posted notice for twenty days of his intention, for the receipt of taxes from all persons assessed. He was also authorized to add to the tax list and cause to be assessed any property omitted by the assessor.(81) Three years later these provisions

70. La. A., 1916, #143, sec. 1; ibid., 1918, #227, sec. 1; ibid., 1920, #156, sec. 1; ibid., 1926, #349.
 71. La. A., 1916, #143, sec. 2.
 72. La. A., 1918, #277, sec. 2.
 73. La. A., 1920, #156, sec. 2.
 74. La. A., 1924, #86; ibid., 1932, #83; ibid., 1938, #17.
 75. La. A., 1916, #143, sec. 3.
 76. La. A., 1918, #277, sec. 3.
 77. La. A., 1920, #156, sec. 3.
 78. La. A., 1934, 2nd E. S., #35, sec. 1.
 79. La. A., 1936, #76, sec. 1; ibid., 1938, #17, sec. 3.
 80. La. A., 1818, p. 190 secs.1,9.
 81. La. A., 1847, #224, sec. 47; ibid., 1848, #69, sec. 7.

were repeated, with the exception that the collector was required to give notice to each individual taxpayer.(82) This method of collection was continued into the Reconstruction period, the only difference being that in 1869 he was required to give each taxpayer twenty days notice before proceeding to the collection. He was again authorized to add to the assessment roll and cause to be assessed by two property holders any property or taxable object omitted from the list. After receiving written authorization from the auditor of public accounts, he could then proceed to the collection of such taxes.(83)

Some few changes were made in the method of collection in 1877. The collector was now required, on receiving the assessment rolls, to give fifteen days notice of the places at which he would be present to collect the taxes. His collections were to begin on the first of February annually, or as soon after as he received the rolls. The payment of taxes on personal property was to be enforced if not paid within ten days after a written demand had been made.(84) In 1880 some of the details of the method of collection were made more explicit. The collector was now directed to publish once a week for two weeks in the parish newspaper a notice to the effect that the tax rolls were now on file in his office, that taxes were now due and collectible, and that they would become delinquent on December 31 of the current year, after which they would draw interest at the rate of eight per cent until sold in accordance with article 210 of the constitution (of 1879). If there were no parish newspaper, the notice could be published in a newspaper of an adjoining parish. He was also required to post a similar notice on the door of the district courtroom. This publication and notice was to be considered full notice to each taxpayer that taxes were due and collectible.(85)

Since 1882 it has been required that taxes be collected in the calendar year for which the assessment was made. They become delinquent on December 31 of each year, and bear interest at the rate of three per cent a month until paid, or until the property is sold. Taxes on movable property, however, become delinquent on October 1.(86) Since 1886 the filing of the assessment roll in the recorder's office has been considered full notice to each taxpayer that his taxes were due and payable.(87)

The only subsequent change in the method of collection was made by a law passed in 1934. This allowed taxpayers to pay taxes in installments, if they so desired.(88) It also permitted that property sold for taxes

82. La. A., 1850, #194, sec. 45.
83. La. A., 1855, #346, sec. 52; ibid., 1864-65, #36, sec. 5; ibid., 1868, #196, sec. 51; ibid., 1869, #114, sec. 61 (62); ibid., 1870, E. S., #68, sec. 56; ibid., 1871, #42, sec. 55.
84. La. A., 1877, E. S., #96, sec. 52.
85. La. A., 1880, #77, secs. 25,

26.
86. La. A., 1882, #96, sec. 40; ibid., 1886, #98, sec. 40; ibid., 1888, #85, sec. 39; ibid., 1898, #170, sec. 40.
87. La. A., 1886, #98, sec. 35; ibid., 1888, #85, sec. 34; ibid., 1898, #170, sec. 34.
88. La. A., 1934, 3rd E. S., #25, sec. 1.

could be redeemed by installment payments, but this permission was repealed the following year.(89)

In 1928, the sheriff and ex officio tax collector of Jefferson Parish was authorized to establish a branch office on the left bank of the parish for the collection of taxes from that district.(90)

The collector has always been required to deliver to the person paying his taxes a receipt for such payments. Since 1852, this receipt must specify the particular property on which the tax is paid, for what year, and the date of the payment.(91) It is also his duty to mark the word "paid" on the assessment roll, beside the name of the taxpayer who has paid his taxes.(92)

The collector was required to enter in a book provided by the state auditor, an account of all money received by him in payment of taxes and licenses. These entries were to give the date of payment, the name of the payer, the nature of the tax or license, with the year for which payment had been made, and the amount paid, together with such costs, penalties, or charges as may have been incurred. Failure of the tax collector to keep these books, or failure to mark the account of the taxpayer paid made him liable to a fine of \$1,000.(93) Since 1878, the collector has been furnished with a book in which he must keep an account of the names of the payers and the amounts paid for state and parish taxes, as well as a record of his monthly settlements. In the event that he neglects this duty he is liable to fine and imprisonment and dismissal from office.(94)

Notices of delinquency were required from the collector by an act of 1847. After this notice had been sent to the delinquent, thirty days were to elapse before proceedings could be instituted.(95) In 1865 it

89. La. A., 1934, 3rd E. S., #25, sec. 2, repealed by #16 of the 4th E. S., of 1935.
90. La. A., 1928, #45.
91. La. A., 1813, p. 218, sec. 26; ibid., 1852, #276, sec. 5; ibid., 1855, #346, sec. 60; ibid., 1864-65, #36, sec. 9; ibid., 1868, #196, sec. 55; ibid., 1869, #114, sec. 72(73); ibid., 1870, E.S., #68, sec. 68; ibid., 1871, #42, sec. 70; ibid., 1877, E. S., #98, sec. 63; ibid., 1880, #77, sec. 24; ibid., 1882, #96, sec. 83; ibid., 1886, #98, sec. 88; ibid., 1888, #85, sec. 85; ibid., 1898, #170, sec. 86.
92. La. A., 1869, #114, sec. 73. (74); ibid., 1870, E. S., #68, sec. 69; ibid., 1871, #42, sec. 71; ibid., 1877, E. S., #96, sec. 64; ibid., 1880, #77, sec. 24; ibid., 1882, #96, sec. 83; ibid., 1886, #98, sec. 88; ibid., 1888, #85, sec. 85; ibid., 1898, #170, sec. 86.
93. La. A., 1871, #42, sec. 71; ibid., 1877, E.S., #96, sec. 64.
94. La. A., 1877, E.S., #96, sec. 78 as amended and re-enacted by sec. 9 of #9 of the E.S. of 1878; ibid., 1882, #96, sec. 84; ibid., 1886, #98, sec. 89; ibid., 1888, #85, sec. 86; ibid., 1892, #84; ibid., 1898, #170, sec. 87.
95. La. A., 1847, #224, sec. 48; ibid., 1855, #346, sec. 53.

was ordered that but ten days should be allowed between the giving of notice and the seizure and sale.(96) In 1869 the auditor was empowered to order the collector to give notice of delinquency to persons or firms who had failed to pay their license taxes. After ten days such establishments could be closed until the license and costs had been paid.(97) That same year the length of time to elapse between the notice of delinquency and the seizure of the property was set at twenty days for inhabitants of cities and incorporated towns and thirty days for inhabitants of parishes.(98)

Notices to delinquent taxpayers were dispensed with in 1877, and in lieu of this the collector was ordered to post, at the courthouse door, a detailed list of the delinquents, and to publish this list twice during ten days, with the warning that tax sales would be held on the first Monday of December.(99) An act of 1880 required the collector to mail individual written or printed notices to the delinquents by registered mail on January 2, or as soon thereafter as possible.(100) Between 1888 and 1898 the collector was allowed to mail this notice by post card, and the notice was to contain the warning that if the taxes were not paid within twenty days proceedings would be instituted to recover them.(101) Since 1898 the collector has been required to mail notices of delinquency by registered letter, and immediately after completing the mailing, he has been required to make a proces verbal, stating the names of the delinquents, their addresses, a brief description of the property of each and the amount of taxes due. This must be signed in the presence of two witnesses, and filed with the clerk of court for record and preservation.(102)

In the case of taxes on movable property, which are unpaid, the collector is obliged to deliver in person, leave at his residence, or send by registered mail, a notice to such delinquents. This notice is to contain the warning that unless these taxes are paid before October 1 following, the movable property will be sold in the manner prescribed for making judicial sales.(103)

The seizure of property, in 1825, was to be made by the collector at the expiration of ninety days after the notice of delinquency. The

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| 96. La. A., 1864-65, #36, sec. 6;
ibid., 1868, #190, sec. 52. | 101. La. A., 1888, #85, sec. 51;
ibid., 1898, #170, sec. 50. |
| 97. La. A., 1869, #114, sec. 62
(63) | 102. La. A., 1888, #85, sec. 50;
ibid., 1898, #170, secs.
50, 51; ibid., 1928, #235;
ibid., 1932, #194. |
| 98. La. A., 1869, #114, sec. 63
(64); ibid., 1870, E. S.,
#68, sec. 58; ibid., 1871,
#42, sec. 57. | 103. La. A., 1880, #77, sec. 28;
ibid., 1882, #96, secs. 41,
42; ibid., 1886, #98, secs.
41, 42; ibid., 1888, #85,
secs. 41, 42; ibid., 1898,
#170, secs. 41, 42; ibid.,
1928, #235. |
| 99. La. A., 1877, E. S., #96,
sec. 53. | |
| 100. La. A., 1880, #77, secs. 34,
35; ibid., 1882, #96, secs.
49, 50; ibid., 1886, #98,
secs. 50, 51. | |

collector was instructed to seize first the personal property, and, if that were not sufficient to pay the delinquent taxes and charges, he was to seize lands, and after that slaves. He was obliged to give ten days notice of the sale of personal property, and thirty days notice of the sale of lands and slaves. Such sales were to be made for cash and any balance that remained was to be returned to the delinquent.(104) In 1845 it was declared to be the duty of the collector to seize property, whether of residents or of non-residents, by virtue of the assessment roll in his possession which was to be considered an execution. He was then to proceed to sell in the manner, and after the delays prescribed in ordinary executions. In the case of the property of non-residents, the district attorney, or the clerk of court, was bound to represent and defend the interests of the non-resident.(105) He was also given authority, that same year, to seize the goods of any peddler or hawker who refused to show his last receipt for taxes paid, or who refused to give his name and domicile.(106)

In 1847, the collector was ordered to seize the property of delinquents at the expiration of the thirty days after the delinquent notice. He was then to advertise the sale for ten days and sell the property at public auction. In the event that the property thus seized and sold was insufficient to pay the taxes, the collector could seize and sell the land of the debtor, provided that he first give thirty days notice of the intended sale.(107) If the proceeds of such sales exceeded the amount of taxes due, the surplus was to be returned to the person whose property had been seized. In all sales of land for taxes it was ordered that it be sold to whoever would pay the tax and costs.(108)

The act of 1855 directed the collector to seize the goods, personal property, rights and credits of the debtor and expose the same for sale at public auction after due notice as in the case of sheriff's sales. No land or lot could be seized for taxes due, but these taxes were to be collected by the seizure and sale of any other property of the owner, whether resident or non-resident, which could be found in the parish or district in which the taxes were due.(109)

The collector was obliged, in 1865, to seize, at the end of ten days after the delinquent notice had been given, the goods, personal property, rights and credits, lands and tenements of the debtor. After thirty days during which notice had been published four times in one newspaper in French and English, this property was to be sold at public auction for cash and without benefit of appraisement. The sheriff was directed to

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| 104. La. A., 1818, p. 180, sec. 1. | 108. La. A., 1847, #224, sec. 51;
ibid., 1848, E. S., #60,
sec. 8; ibid., 1850, #194,
sec. 49. |
| 105. La. A., 1845, #81, sec. 3. | |
| 106. La. A., 1845, #109, sec. 6. | |
| 107. La. A., 1847, #224, sec. 48;
ibid., 1850, #194, secs.
46, 48. | 109. La. A., 1855, #346, secs.
55, 56. |

place the purchaser in immediate possession.(110) A minor change was made in 1869. The delinquent was allowed twenty days written notice in cities and incorporated towns and thirty days in any parish before his property could be seized and sold. Courts were prohibited from enjoining or interfering with the collector in the discharge of his duties of collecting delinquent taxes under this law.(111) In 1871, the collector was authorized to make the seizure by recording a description of the property on which the taxes were unpaid, and on the fourth day after the recordation to give notice of the sale of the property. This notice was to be published three times within twenty days in the official journal or by public notice.(112) He was forbidden, in 1877, to seize and sell any property other than that designated on the assessment roll as chargeable and liable for taxes due and unpaid.(113) In the same year it was directed that sales for delinquent taxes begin on the first Monday of December of each year. Delinquents were given the right to point out and buy their own property at such sales.(114) The collector was forbidden to sell property for the non-payment of licenses or taxes if the highest bid was not sufficient to pay the licenses or the taxes due. In this case the property was bid in for the state, and could be redeemed as in other cases of tax sales.(115)

The Constitution of 1879 laid down the general principals and restrictions on tax sales. The forfeiture of property for non-payment of taxes was forbidden. The collector was directed, at the expiration of the year, to advertise for sale all property on which taxes remained unpaid. On the day of the sale, he was directed to sell that portion of the property which the debtor pointed out. If this portion did not bring enough to pay the taxes and costs, the collector was to sell, without delay, the least quantity that any bidder would buy for the taxes, interest, and costs. These sales were to be made without benefit of appraisal. No sale of property could be annulled for any informality in the proceedings until the price paid and ten per cent interest had been returned to the purchaser. All deeds of sale made by collectors were to be received in the courts in evidence as valid sales.(116) These provisions have been continued by all succeeding constitutions of the state.(117)

The general assemblies have made detailed provisions regarding the method of making sales under these constitutional provisions. In 1880 it was declared that taxes became delinquent after December 31 of each

year and would bear interest at the rate of eight per cent until paid in full. Sales were ordered to be held at the courthouse door within the hours for judicial sales.(118) Whenever a tax debtor concealed property, the collector was empowered to seize and sell as often as he found any property of such debtor until all taxes, interest, and costs had been paid.(119) If personal property could not be seized, the collector was ordered to procure from the court an order to compel delivery.(120) These provisions have been recently restated by the legislature with a few changes. Taxes become delinquent at the end of the year for which they are assessed. After due notice to the delinquent, and advertisement, the collector proceeds to sell sufficient property of the debtor to pay taxes, interest, and costs. The sale is made without appraisal. No judgment annulling a tax sale can have effect until the price paid, including costs and ten per cent annual interest, have been returned to the purchaser. All conveyances of sale made by collectors are to be received by the court in evidence as valid sales.(121)

Beside property, the collector has been authorized to seize and sell growing crops, and to procure orders from the court for the garnishment of wages, compensation, or of any rights, obligations, credits, or debts due the delinquent, when such steps are necessary to collect the taxes assessed.(122) The collector is forbidden to entertain a bid in excess of the amount necessary to cover all the accumulated taxes, interest, penalties, and costs.(123) The sheriff, his deputies, and all other officers, whether state, municipal, or parochial, whose duties are to assess or collect taxes of any nature, are prohibited from buying property at tax sales. Any such sale is null and void.(124)

Previous to 1877 there had been no distinction made in the manner of sale of movable and immovable property, but in that year the collector was ordered to seize and sell personal property when the amount of the tax assessed against the property had not been paid within ten days after he had made a written demand for it.(125) Two years later the collector was directed to give twenty days written or printed notice in cases of neglect or refusal to pay licenses or taxes on personal property on the part of any person or firm doing business in the state. If, at the expiration of such notice, the account had not been fully settled, the collector was instructed to proceed to seize and sell, after ten days advertisement, the property, rights, and credits of such delinquents

110. La. A., 1864-65, #36, sec. 5; ibid., 1868, #196, sec. 52. This latter act provided for the advertisement for three times during the thirty days of notice.
 111. La. A., 1869, #114, sec. 63 (64); ibid., 1870, E. S., #68, sec. 58.
 112. La. A., 1871, #42, sec. 57.
 113. La. A., 1877, E. S., #34, sec. 2.
 114. La. A., 1877, E. S., #96, sec. 53 as amended and re-enacted by sec. 4 of #9 of the E. S. of 1878.
 115. La. A., 1877, E. S., #96, sec. 58.
 116. Const., 1879, art. 210.
 117. Const., 1898, art. 233; Const., 1913, art. 233; Const., 1921, art. X, sec. 11 as amended by act #147 of 1932.

118. La. A., 1880, #77, sec. 34; ibid., 1882, #96, sec. 49.
 119. La. A., 1880, #77, sec. 38; ibid., 1882, #96, sec. 53; ibid., 1886, #98, sec. 55; ibid., 1888, #85, sec. 54; ibid., 1890, #106; ibid., 1896, #170, sec. 54.
 120. La. A., 1890, #106; ibid., 1898, #170, sec. 54.
 121. La. A., 1932, #147, amending sec. 11 of art. X of the Constitution of 1921.
 122. La. A., 1880, #77, sec. 39; ibid., 1882, #96, sec. 54; ibid., 1886, #98, sec. 56; ibid., 1888, #85, sec. 55; ibid., 1898, #170, sec. 55.
 123. La. A., 1898, #170, sec. 64.
 124. La. A., 1902, #94
 125. La. A., 1877, E. S., #96, sec. 52.

(Next entry 361, p. 320)

or as much of it as was necessary to satisfy the claims together with all legal costs.(126)

A statute of 1880 declared that taxes on movable property would become delinquent if not paid by the first day of the month after the first day of the publication of the notice that the tax rolls were on file in the collector's office. That officer was directed to address to each such delinquent a written or printed notice that his taxes on movable property should have been paid on the first day of the then current month. After twenty days from the date of this notice, the collector was to advertise for sale such property in the same manner as in judicial sales. This sale was to take place at the courthouse door, within the legal hours for judicial sales, for cash and without appraisalment. Only such portion of the movable property, pointed out by the debtor, as would satisfy the claims against it, was to be sold.(127) The collector was authorized to appoint keepers for movable property, pointed out and delivered to him to be sold. The fees for such keepers were to be the same as for those appointed under writs of fieri facias and were to be collected with the other costs at the tax sale.(128) He was also required to give owners of movable property a written notice of three days before taking possession of it and appointing keepers for it.(129)

At an early date, the collector was required to send to the state treasurer a list of all lands sold for the non-payment of taxes, together with the names of the owners and the purchasers.(130) After 1852, the collector was ordered to send the parish recorder a list of all lands liable for taxes, with the statement that he could not find other property for seizure and sale to satisfy the taxes.(131) The recorder was to record this list and to make a certified copy of it to send to the auditor of public accounts.(132) The act of filing and recording this list in the office of the auditor automatically vested the title to such lands

- 126. La. A., 1879, #27, sec. 4.
- 127. La. A., 1880, #77, sec. 27.
- 128. La. A., 1880, #77, sec. 33; ibid., 1882, #96, sec. 46; ibid., 1886, #98, sec. 47; ibid., 1888, #85, sec. 46; ibid., 1898, #170, sec. 46 as amended by #144 of 1918.
- 129. La. A., 1886, #98, sec. 46, 49; ibid., 1888, #85, secs. 47, 48; ibid., 1898, #170, secs. 47, 48 as amended by secs. 2, 3 of #144 of 1918.
- 130. La. A., 1814, p. 48, sec. 16; ibid., 1847, #224, sec. 50. The latter act specified that the list be sent directly to the auditor of
- 131. public accounts.
- La. A., 1852, #276, sec. 2; ibid., 1855, #346, sec. 57; ibid., 1868, #196, sec. 56; ibid., 1869, #114, sec. 74 (75); ibid., 1870, E. S., #68, sec. 65; ibid., 1871, #42, sec. 66 as amended by #17 of 1872; ibid., 1877, E. S., #96, sec. 59.
- 132. La. A., 1852, #276, sec. 3; ibid., 1855, #346, sec. 58; ibid., 1868, #196, sec. 57; ibid., 1869, #114, sec. 74 (75); ibid., 1870, E. S., #68, sec. 66; ibid., 1871, #42, sec. 67; ibid., 1877, E. S., #96, sec. 60.

(Next entry 361, p. 320)

in the state.(133) After the adoption of the Constitution of 1879, which forbade the forfeiture of lands to the state for unpaid taxes, the collector was directed to bid in for and adjudicate to the state all property offered for sale and for which a sufficient bid had not been made.(134)

In the case of property sold at tax sales, the collector has always been authorized to give the purchaser a title to such property.(135) After 1847, the collector was directed to give the purchaser a certificate in writing, describing the lands purchased, the sum paid and the time when the certificate would have the effect of a deed.(136) In 1869, the collector was required to give title in the name of the state to all persons buying property at tax sales.(137) If the property were not redeemed, the collector was directed, upon application of the purchaser, to send the auditor of public accounts a detailed description of the property and the price paid. The auditor then issued a deed of sale, with complete and full title, in the name of the state, to the purchaser.(138) In 1874, when the collector was authorized to sell property purchased for the state, he was to give the purchaser a certificate of purchase.(139) In case the property was not redeemed, the buyer could present this certificate the auditor, who thereupon issued a deed of sale.(140) In 1877 the authority of the tax collector to give title in the name of the state was re-affirmed. If it were movable property the title was to be effective immediately, but if it were real estate, then the delivery was to take place at the end of two years.(141) The purchaser could, at this time, present his certificate to the auditor who issued a deed of conveyance in the name of the state.(142)

Some changes were made in this procedure in 1880, though since that date it has remained practically the same. The collector is ordered to deliver into actual possession all property sold at tax sales. He is to execute and sign, in the name of the state, a deed of sale to the purchaser of any real estate, giving a brief history of the proceedings of seizure and sale, and concluding with the statement that the property can be

- 133. La. A., 1852, #276, sec. 4; ibid., 1855, #346, sec. 59; ibid., 1868, #196, sec. 58; ibid., 1869, #114, sec. 76 (77); ibid., 1870, E. S., #68, sec. 67; ibid., 1871, #42, sec. 68; ibid., 1877, E. S., #96, sec. 61.
- 134. La. A., 1882, #96, sec. 60; ibid., 1888, #80, secs. 59, 60; ibid., 1898, #170, sec. 53; ibid., 1910, #315.
- 135. La. A., 1854, #81, sec. 4.
- 136. La. A., 1847, #224, sec. 58; ibid., 1850, #195, secs. 54, 55.
- 137. La. A., 1869, #114, sec. 65 (66); ibid., 1870, E. S., #66, sec. 59; ibid., 1871, #42, sec. 59.
- 138. La. A., 1869, #114, sec. 67 (68)
- 139. La. A., 1874, #150, sec. 1.
- 140. La. A., 1874, #150, sec. 3.
- 141. La. A., 1877, E. S., #96, sec. 56.
- 142. La. A., 1877, E. S., #96, sec. 57; ibid., 1878, E. S., #9, sec. 6.

redeemed within the legal limits.(143) This deed must be passed by an authentic act before a notary public, and filed and recorded in the conveyance office of the parish in which the property is located.(144) The purchaser may take possession of the property with the consent of the tax debtor, provided that no force or violence is used, but in case the debtor does not consent, then the purchaser must present a certified copy of his deed to any judge of competent jurisdiction. The judge must then grant an order of seizure and possession commanding the sheriff to seize the property and place the purchaser in possession.(145) All the rents and revenues of such property from the date of the recording of the tax deed belong to the purchaser, and all taxes are assessed to and paid by him until the property shall have been redeemed. If the property should be redeemed, the person redeeming must pay all the taxes assessed upon the property subsequent to the tax sale.(146)

The sale of lands, which had been forfeited to the state for unpaid taxes and which had not been redeemed, was made, according to an act of 1852, by the collector upon receipt of authorization from the auditor of public accounts. Thirty days notice of such sales was to be given, and the money received from then paid into the state treasury.(147) A law of 1855 directed the auditor to cause the collector to sell annually, on the first Monday in May, to the highest bidder, all such forfeited lands which had not been redeemed within the last two years. The rest of the procedure remained unchanged.(148) In 1877, it was ordered that property adjudicated to the state be assessed in the name of the former owner until the redemption time had expired. It could not be sold until the arrearage and current taxes, state, parish, and municipal, had been bid with all costs and interest.(149)

The collector was required, in 1880, to advertise the sale of forfeited lands in the same manner as judicial sales. The advertisement was to begin on the third Monday of January of each year, and the sale was to be held on the first Saturday of March.(150) The sale to be held within the hours and at the place at which judicial sales were made. No bid for less than the minimum sum needed to pay all taxes and penalties, costs, interest, and charges, was to be received by the collector. He was directed to make out title in proper form to a purchaser upon

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| 143. La. A., 1880, #77, secs. 43, 44; <u>ibid.</u> , 1882, #96, sec. 61; <u>ibid.</u> , 1884, #82, sec. 3; <u>ibid.</u> , 1886, #98, sec. 64; <u>ibid.</u> , 1888, #85, sec. 63; <u>ibid.</u> , 1898, #170, sec. 63; <u>ibid.</u> , 1932, #228. | 146. La. A., 1880, #77, sec. 47; <u>ibid.</u> , 1882, #96, sec. 64; <u>ibid.</u> , 1886, #98, sec. 67; <u>ibid.</u> , 1888, #85, sec. 66; <u>ibid.</u> , 1898, #170, sec. 67 as amended by #133 of 1922 and #158 of 1934. |
| 144. La. A., 1880, #77, sec. 45; <u>ibid.</u> , 1898, #170, sec. 63. | 147. La. A., 1852, #276, sec. 10. |
| 145. La. A., 1880, #77, sec. 46; <u>ibid.</u> , 1882, #96, sec. 63; <u>ibid.</u> , 1886, #98, sec. 66; <u>ibid.</u> , 1888, #85, sec. 65; <u>ibid.</u> , 1898, #170, sec. 66. | 148. La. A., 1855, #346, sec. 65; <u>ibid.</u> , 1869, #114, sec. 81 (82). |
| | 149. La. A., 1877, E. S., #96, sec. 66. |
| | 150. La. A., 1880, #107, sec. 1. |

payment of the money bid.(151) In case property was advertised for sale and failed to sell, then the collector was directed to advertise again the sale of such property, and sell it on the first Saturday of April for whatever it would bring. A purchaser at this sale received title in the same manner as a purchaser at the first sale.(152) The collector was bound to account for the money received from such sales to the proper authorities in the same manner as if the taxes had been collected in the usual way, and was to receive the same compensation for his services.(153)

In 1884, the parish tax collectors were ordered to advertise for sale at public auction all property that had been adjudicated to the state, on which taxes remained unpaid previous to December 31, 1879. This property was to be sold to the highest bidder for cash, and the purchaser was to receive from the collector a deed of sale in the name of the state, passed before a notary public by authentic act. The price bid and paid was to be considered as full and final payment of all taxes, together with interest, costs, and charges due previous to December 31, 1879. The recordation of the deed was to operate as a cancellation of all encumbrances prior to that date. The collector was required to transmit to the auditor a sworn statement of all sales made under this act.(154)

Another sale of lands adjudicated to the state was made in 1888. The collector was directed to prepare, two months after the end of the year 1888, a complete list of all property adjudicated to the state for unpaid taxes for the year 1880 and subsequent years. This list was to be sent to the auditor of public accounts for comparison, and when corrected and approved by him was to be returned to the collector, who then proceeded to advertise the sale. The properties were to be sold to the highest bidder for cash, but no bid was to be accepted if it did not equal the total amount for which the property had been adjudicated, with twenty per cent and all costs. In case the property did not sell, it was to be advertised again, but no sale could be made for less than the amount above. As in other tax sales the collector was ordered to execute for each purchaser a deed of sale in authentic form, which vested the purchaser with a perfect title, except for municipal taxes.(155)

A sale of lands adjudicated to the state took place in 1910. The authorizing act provided that any lands adjudicated to the state for unpaid taxes subsequent to January 1, 1880, and which had not been redeemed by the former owner within the prescribed time, could be purchased by any person who would deposit \$15, with his application to purchase, with the register of the state land office. Should the applicant fail to buy the money was to be returned to him, though in case there was no bid equal to the minimum price stipulated, the money was to be retained to pay the expenses of the sale. The register was required to publish in the official journal of the state and in the official journal of the parish in which the property was situated an advertisement of the sale. The sheriff and

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| 151. La. A., 1880, #107, sec. 2. | 154. La. A., 1884, #82, secs. 1-5, 8. |
| 152. La. A., 1880, #107, sec. 3. | 155. La. A., 1888, #80. |
| 153. La. A., 1880, #107, sec. 4. | |

ex officio tax collector was directed to sell the property at the court-house door to the last and highest bidder, provided that the register announced in the advertisement the minimum price. In case there was no bid equal to this minimum, the sheriff was obliged to certify this fact to the register, who, upon a further deposit of \$15, was required to re-appraise the property and again fix a minimum price at which it could be sold. It was then advertised and sold in the same manner as before.(156) Another act was passed in 1924, which authorized the sale of lands under similar conditions, but this act exempted lands adjudicated to the state for non-payment of acreage taxes or forced contributions levied by any drainage or sub-drainage district where such adjudications to the state had been made subsequent to 1920.(157)

In the case of non-resident taxpayers, the procedure differed somewhat from the usual method of selling property for delinquent taxes. In 1847, the collector was directed to make out and send the auditor of public accounts a list of the lands of non-resident owners on which the taxes remained unpaid. At the expiration of sixty days after this list had been forwarded, the collector was directed to advertise, in the usual manner, and for thirty days, the sale of such lands. In the event that the amount of the taxes and charges was not bid, the collector was to buy in these lands for the state.(158) In 1869 a law was passed defining the procedure to be followed in cases of vacant property, property whose owners were unknown or absent, and for which there was no agent. When the taxes on such property remained unpaid, the collector was directed to make application to the district judge, who appointed a curator ad hoc on whom notice could be served. If, within thirty days after such notice, the taxes had not been paid, then the collector was ordered to seize and sell the property, and, after making his deductions for taxes, penalties, and costs, to send the remainder to the state treasury.(159) Since 1880 the collector has been obliged to publish, once a week for two weeks or in the manner provided for judicial sales, one general notice addressed to all unknown owners of assessed immovable property as described in the tax rolls. A similar notice is to be posted at the door of the courtroom.(160) At the expiration of twenty days notice, counting from the day when the last of these notices is delivered, mailed, published, or posted, the collector proceeds to advertise and sell, as in judicial sales, all such property.(161)

156. La. A., 1910, #228, secs. 2-5.	ibid., 1886, #98, sec. 53;
157. La. A., 1924, #237, secs. 1, 2, 4-6, 9.	ibid., 1888, #85, sec. 52;
158. La. A., 1847, #224, secs. 54-57; ibid., 1850, #194, secs. 53, 54.	ibid., 1898, #170, sec. 52.
159. La. A., 1869, #114, sec. 66 (67); ibid., 1870, E. S., #68, sec. 60; ibid., 1871, #42, sec. 60.	161. La. A., 1880, #77, sec. 37;
160. La. A., 1880, #77, sec. 36; ibid., 1882, #96, sec. 51;	ibid., 1882, #96, sec. 52;
	ibid., 1884, #107, sec. 3;
	ibid., 1886, #98, sec. 54;
	ibid., 1888, #85, sec. 53;
	ibid., 1898, #170, sec. 53;
	ibid., 1910, #315; ibid., 1938, #235.

When a taxpayer's property had been sold for taxes or adjudicated to the state in error, this person was allowed to present to the auditor of public accounts his receipt for taxes paid, and if this receipt had been duly made and carried a date prior to the collector's return, the auditor was bound to issue to the person a quit claim of title of the state. The collector was to be charged with the taxes allowed, and costs, together with fifty per cent damages, which was to be collected in the same way as any other tax for which the collector was in default.(162) In 1877 the damages charged against the collector in such cases was reduced to twenty-five per cent additional, (163) and since 1886 the damages charged have been fixed at twenty per cent.(164) No other changes have been made in the procedure, except that, since 1910, the register of the state land office furnishes the taxpayer with the quit claim of title of the state, and cancels the record of the tax sale on file in his office. This officer also notifies the recorder of conveyances in the local parish to cancel the deed of adjudication in his record, and instructs the auditor to charge the collector with the damages.(165)

The method of redeeming property sold for taxes or adjudicated to the state has varied but little since early days. In 1847 it was permitted any owner, or occupant of any land, whether whole or part owner, or any creditor of the owner, to redeem land sold for taxes at any time within two years after the date of the sale. This was accomplished by paying the purchaser, or the treasury of the state for the use of the purchaser, the sum mentioned in the certificate, with interest at the rate of twenty per cent annually from the date of the certificate.(166) In the case of lands adjudicated to the state, the owner was allowed to redeem them by applying to the auditor of public accounts for a transfer of the rights of the state under the sale, provided that the owner pay into the state treasury all taxes due on such property, together with interest, costs, and such damages as were allowed by law.(167) It was also provided any person interested in any lands or lots forfeited to the state could, within two years from the date of the tax collector's return, pay into the state treasury the sum of taxes for which it had been returned and the taxes subsequently accrued, together with fifty per cent damages. The auditor thereupon executed and gave to this person a certificate of redemption.(168)

The owner of property sold for taxes was permitted, in 1865, to

162. La. A., 1852, #276, sec. 6;	ibid., 1898, #170, sec. 69
ibid., 1855, #346, sec. 61;	165. La. A., 1910, #315, sec. 8.
ibid., 1868, #196, sec. 59;	amending sec. 69 of #170
ibid., 1869, #114, sec. 79	of 1898.
(80); ibid., 1870, E. S., #68, sec. 70; ibid., 1871, #42, sec. 72.	166. La. A., 1847, #224, sec. 59 as amended by #60 of the E. S. of 1848; ibid., 1850, #194, sec. 56.
163. La. A., 1877, E. S., #96, sec. 65.	167. La. A., 1852, #276.
164. La. A., 1886, #98, sec. 69;	168. La. A., 1852, #276, sec. 7;
ibid., 1888, #85, sec. 68;	ibid., 1855, #346, sec. 62.

redeem it at any time within two years by paying the amount of the purchase money, all costs, and twenty-five per cent annual interest.(169) The conditions of redemption were again changed in 1868. It was now provided that property could be redeemed only within one year after the date of the sale, and this by paying the amount of the purchase money and all costs, with one hundred per cent additional.(170) That same year it was provided that persons wishing to redeem lots or lands forfeited to the state could pay the state treasurer the taxes for which it had been forfeited, together with all other taxes and taxes subsequently accrued, with twenty-five per cent damages, and twenty-five per cent additional for every year or part of a year.(171) In 1874 the redemption time limit was reduced to six months, and persons whose property had been sold for delinquent taxes were allowed to do this by the payment of the purchase price, all costs, and fifty per cent additional.(172) In 1877 it was provided that the person, his agent, heir, or creditor, could redeem property within two years upon payment of the amount of the purchase money, with one per cent monthly, plus all taxes paid between the date of the sale and the date of the redemption.(173) The same conditions were provided for the redemption of land forfeited to the state, except that the money was to be paid into the state treasury.(174)

The Constitution of 1879 provided that property sold for taxes could be redeemed at any time within one year by the payment of the price given with twenty per cent and costs added.(175) These provisions continued in force(176) until an amendment to the Constitution of 1921 permitted the redemption of property sold for taxes at any time within three years from the date of the recordation of the conveyance by the payment of the price given including costs and five per cent penalty, with interest at the rate of one per cent monthly until redeemed.(177)

The collector has also been required, from early times, to collect the state and parish licenses taxes. In 1847, any person engaged in any trade, profession, or occupation was required to obtain a license to carry on such business. In the case of refusal to pay such license, the collector was empowered to enforce payment. Those refusing to pay were subject to a fine of not less than \$250 nor more than \$1000, which could be recovered before any court of competent jurisdiction.(178)

- 169. La. A., 1864-65, #36, sec. 6.
- 170. La. A., 1868, #196, sec. 52.
- 171. La. A., 1868, #196, sec. 60.
ibid., 1869, #114, sec. 80
(81); ibid., 1871, #42, sec. 69.
- 172. La. A., 1874, #105, sec. 2.
- 173. La. A., 1877, E. S., #96, sec. 57.
- 174. La. A., 1877, E. S., #96, sec. 62; ibid., 1878, E. S., #9, sec. 7.
- 175. Const., 1879, art. 210; La. A., 1880, #77, sec. 37; ibid., 1882, #96, sec. 52; ibid., 1888, #45, sec. 53.
- 176. Const. 1898, art. 233; La. A., 1898, #170, sec. 62; ibid., 1910, #315, sec. 6; ibid., 1912, #42; Const., 1913, art. 233, Const., 1921, art. X, sec. 11.
- 177. La. A., 1932, #147 amending sec. 11 of art X of the Const., 1921.
- 178. La. A., 1847, #224, sec. 4.

Persons or corporations who were indebted to the state for license taxes, or who had not paid the final judgment rendered against them for licenses, could not obtain a new license except on payment of a penalty of not less than \$500 nor more than \$1,000, which could be collected in the same manner as the first delinquency. (79) These provisions, however, were amended and re-enacted the following year. It was now declared to be unlawful for any person or firm to do business before obtaining a license, and that, in case of refusal or neglect to secure such license, the collector, after ten days notice, must seize and sell as much of the goods, wares, chattels, and effects of such delinquents as would be necessary to pay the license and costs.(180) In 1855, the provisions of the law of 1847 were re-enacted.(181) Some further definition was made in 1868. All business licenses were to expire on December 31 annually, and all persons or firms opening business after July 1 in any year were to be liable to one-half of the yearly license tax.(182) A statute of 1871 declared that persons or firms neglecting to pay taxes or licenses could not collect claims for services rendered, and that any person or corporation attempting to do business under such conditions was to be enjoined upon written notice given the district attorney by the tax collector.(183)

From 1882 until recently, collectors were instructed to begin the collection of licenses from each person, business firm, association, and corporation pursuing any trade, profession, vocation, or occupation in January of each year.(184) All licenses were declared to be due and collectible during the first three months of each year, and became delinquent after the first day of April. The licenses of firms opening business after that date were to become delinquent unless paid within ten days.(185) In 1886 this rule was changed slightly. Licenses were to be collectible during the first two months of each year and were to become delinquent after March 1. As before, firms beginning business after that date were considered delinquent unless the license was paid within ten days.(186) Since 1935, however, the collection of state licenses was made a part of the duties of the supervisor of public accounts.(187) The sheriff and ex officio tax collector is required, when requested by the supervisor of public accounts, to seize and sell any property, assets, and effects belonging to persons or firms delinquent in paying the state licenses.(188)

- 179. La. A., 1847, #224, sec. 5.
- 180. La. A., 1848, E. S., #60, secs. 3, 4.
- 181. La. A., 1855, #346, secs. 4, 5; ibid., 1870, E. S., #68, secs. 4, 5.
- 182. La. A., 1868, #196, sec. 49; ibid., 1870, E. S., #60, sec. 6; ibid., 1871, #42, sec. 5.
- 183. La. A., 1871, #42, sec. 4.
- 184. La. A., 1881, 2nd E. S., #4, sec. 2; ibid., 1886, #101, sec. 2; ibid., 1898, #171, sec. 2; ibid., 1920, #233, sec. 2.
- 185. La. A., 1881, 2nd E. S., #4, sec. 2.
- 186. La. A., 1886, #101, sec. 2; ibid., 1890, #150, sec. 2; ibid., 1898, #171, sec. 2; ibid., 1920, #233, sec. 2; ibid., 1924, #205, sec. 2; ibid., 1932, #190, sec. 2.
- 187. La. A., 1934, 3rd E. S., #15, sec. 2.
- 188. La. A., 1934, 3rd E. S., #15, sec. 40(j); ibid., 1935, 2nd E. S., #25, sec. 8; #26, sec. 8.

Various methods of enforcing the payment of license taxes have been adopted by the general assemblies of the state. In 1869, the auditor was empowered to order the collector to close up, after ten days written notice, delinquent establishments and places of business until the indebtedness to the state, together with the costs, had been fully settled. If the taxes were not paid within thirty days from the date of closure, the auditor was to direct the collector to sell all property found belonging to such delinquents, and, after deducting the licenses or taxes as the case might be, return the remainder to the defaulting party. If, however, the property seized were of a perishable nature, it could be sold within five days.(189) The following year the collector was authorized to institute, after ten days written notice to delinquents, judicial proceedings to close up the business until the debt to the state and all costs was fully settled. After ten days from the date of judgment, if the taxes and costs had not been fully settled, the collector could apply for a writ to execute judgment.(190) In 1872 the collector was required to give the usual ten days notice, and afterward to proceed, without legal formality, to seize and sell, following ten days advertisement, the property, rights, and credits of those delinquent in paying licenses or taxes, or as much of the property as would be necessary to satisfy the claims of the state, with legal costs and charges.(191)

The collector was obliged, in 1877, to give notice to each person or firm liable for the payment of license taxes. If they were not paid within twenty days after the notice, the collector was directed to proceed, having first advertised the sale, to seize and sell the property of the delinquent to satisfy the license.(192) In 1881 the procedure was changed again. The collector was now authorized, in the case of businesses conducted without a license, to take a rule, on motion of an attorney in a proper court, on such party to show cause why the license was not paid. This rule could be tried out of term, in chambers, and by preference. In case the rule was made absolute, the order was to be considered a judgment in favor of the state, which was to be executed in the same manner as other judgments.(193) These provisions have been continued in force.(194) Unpaid licenses bear interest at the rate of two percent from the first of March, and this is collectible in the same manner

189. La. A., 1869, #114, sec. 52(63).
 190. La. A., 1870, E. S. #58, sec. 57; *ibid.*, 1871, #42, sec. 56.
 191. La. A., 1872, #17 amending sec. 56 of #42 of 1871; *ibid.*, 1878, E. S., #8, Sec. 7.
 192. La. A., 1877, E.S., #96,
 193. sec. 51. La. A., 1881, 2nd E. S., #4, sec. 17.
 194. La. A., 1886, #101, sec. 17; *ibid.*, 1890, #150, sec. 16; *ibid.*, 1898, #171, sec. 20; *ibid.*, 1924, #205, sec. 33; *ibid.*, 1932, #190, sec. 48.

as a delinquent license.(195)

It was also a duty of the collector to enforce the law that business licenses be posted in a conspicuous place in all business houses under penalty of not less than \$10 nor more than \$100, recoverable by the collector before any competent court.(196)

The collector was authorized, in 1908, to demand proof of registration from all practitioners of medicine, pharmacy, and dentistry when applying for a license, and was forbidden to issue a license to any such person without this proof of registration.(197)

The basis of the license tax was fixed on the actual conditions and results of business of the previous year, or in the case of new businesses the current year. The collector was authorized to require a sworn statement, and if he were not satisfied with this he could bring the matter into court by rule. This rule had to be tried summarily and at the trial the books and records of the firm or person were to be brought into court and examined by the court or by experts.(198) The collector was authorized to demand from insurance companies a certificate from the secretary of state certifying the amount of business transacted during the preceding year, and the license was to be based upon this certificate.(199) He was also to receive from the secretaries of the various cotton, stock, and produce exchanges a complete list of the members of such associations, in order to compute all the commissions or brokerage received by any person or firm on all sales and purchases made.(200)

When the severance tax was levied, the collector was required to collect this tax quarterly from every person, firm, business, and corporation engaged in severing natural products from the soil and

195. La. A., 1886, #101, sec. 25; *ibid.*, 1890, #150, sec. 26; *ibid.*, 1894, #106, sec. 2; *ibid.*, 1898, #171, sec. 28; *ibid.*, 1920, #233, sec. 43; *ibid.*, 1924, #205, sec. 41; *ibid.*, 1932, #190, secs. 2, 55.
 196. La. A., 1881, 2nd E. S., #4, sec. 17; *ibid.*, 1886, #101, sec. 17; *ibid.*, 1890, #150, sec. 18; *ibid.*, 1898, #171, sec. 20; *ibid.*, 1920, #233, sec. 34; *ibid.*, 1924, #205, sec. 33; *ibid.*, 1932, #190, sec. 48.
 197. La. A., 1908, #75, sec. 1.
 198. La. A., 1880, #119, sec. 16; *ibid.*, 1881, 2nd E. S., #4, sec. 16; *ibid.*, 1886, #101, sec. 16; *ibid.*, 1890, #150, sec. 17; *ibid.*, 1898, #171, sec. 19; *ibid.*, 1920, #233, sec. 33; *ibid.*, 1924, #205, sec. 32.
 199. La. A., 1898, #171, sec. 7; *ibid.*, 1920, #233, sec. 10; *ibid.*, 1924, #205, sec. 9.
 200. La. A., 1890, #150, sec. 4; *ibid.*, 1898, #171, sec. 4.

water.(201) All persons and firms engaged in such businesses were required to make quarterly reports to the supervisor of public accounts, and to file a duplicate of this report with the local tax collector.(202) These license taxes were to become delinquent after the date fixed for the quarterly report, and subject to similar penalties to those provided in the general license laws.(203) In 1935, however, the local collector was relieved of the duty of collecting the severance licenses for the state. These, like all other state licenses, are now collected by the supervisor of public accounts.(204) The collector still exercises the duty to seize and sell the property, assets, and effects belonging to any person or firm owing the tax levied on natural resources, but only when requested to do so by the supervisor of public accounts.(205)

The collector was empowered to administer oath, without charge, to any person applying for a license to do business, but was subject to a penalty for signing an oath that had not been administered.(206) The collector was also subject to penalties for rating a business at a less graduation than that provided by law, or for issuing a license for a less sum than that corresponding to the graduation.(207)

He was required to keep a book in which to record or file all statements under oath of all persons, firms, or corporations applying for licenses.(208) He was also required to keep a license register in which to enter the names of every person or firm, with the trade, profession, calling or business pursued, the class and graduation of the same, the amount of the license and the date of payment. He was obliged to make out and send to the auditor of public accounts a

- 201. La. A., 1912, #209; ibid., 1916, #10, sec. 2; #145, secs. 1, 2; ibid., 1918, E. S., #20, sec. 1, 2; ibid., 1920, #31 sec. 1; ibid., 1922, #140, sec. 3; ibid., 1926, #301; ibid., 1928, #5, sec. 3; ibid., 1932, #72, sec. 2; #163, sec. 2; ibid., 1934, #53, sec. 2; ibid., 1934, 3rd E. S., #5, sec. 1.
- 202. La. A., 1932, #72, sec. 3.
- 203. La. A., 1916 #10, sec. 4; #145, sec. 4; ibid., 1918, E. S., #20, sec. 4; ibid., 1920, #31, sec. 4; ibid., 1922, #140, sec. 15.
- 204. La. A., 1935, 2nd E. S., #24, sec. 3.
- 205. La. A., 1935, 2nd E. S., #24, sec. 13.
- 206. La. A., 1881, 2nd E. S., #4, sec. 20; ibid., 1886, #101, sec. 20; ibid., 1890, #150, sec. 21; ibid., 1898, #171, sec. 23; ibid., 1910, #218; ibid., 1920, #233, sec. 37; ibid., 1924, #205, sec. 36; ibid., 1932, #190, sec. 50; ibid., 1934, 3rd E. S., #15, sec. 49.
- 207. La. A., 1920, #233, sec. 39; ibid., 1924, #205, sec. 38; ibid., 1932, #190, sec. 52.
- 208. La. A., 1881, 2nd E. S., #4, sec. 19; ibid., 1886, #101, sec. 19; ibid., 1890, #150, sec. 20; ibid., 1898, #171, sec. 22; ibid., 1920, #233, sec. 36; ibid., 1924, #205, sec. 35.

complete transcript of this license register.(209)

The collector has been obliged to obtain from the auditor of public accounts the blank licenses for trades, professions, and occupations, and to facilitate this he was required to transmit to the auditor a list of all persons in his parish liable for license taxes.(210) In 1877, he was ordered to obtain from the auditor and state treasurer the blanks for the state licenses and from the president of the police jury and parish treasurer those for the parish licenses. For this purpose he was required to furnish the state treasurer and the parish treasurer with a list of persons liable for licenses.(211) Since 1908 all claims for licenses and for additional licenses, whether state, parish, or municipal are prescribed at the end of three years.(212)

As stated above the parish tax collector was relieved of the duty of collecting state licenses beginning with the first of January 1935. This duty is now performed by the supervisor of public accounts.(213)

The payment of a per capita tax was inaugurated in 1853. The proceeds of this tax, which was levied upon all free, white, male inhabitants over the age of twenty-one years, were to be dedicated to the support of the public education. It was, like all other taxes, collected by the tax collector.(214) The Constitution of 1868, and all subsequent constitutions, required the payment of a poll tax.(215) The Constitution of 1868 directed that one-half of such funds be devoted to the support of public schools and the University of Orleans.(216) Succeeding constitutions have directed that the funds derived from the payment of poll taxes be applied exclusively to the support of the public schools of the parish in which they are collected. They were to be paid directly to the school authorities by the collector.(217) The last constitution did not, however, state that these funds were to be paid directly to the school authorities, but this was done by a subsequent constitutional amendment

- 209. La. A., 1881, 2nd E. S., #4, sec. 21; ibid., 1886, #101, sec. 21; ibid., 1890, #150, sec. 22; ibid., 1898, #171, sec. 24; ibid., 1920, #233, sec. 38; ibid., 1924, #205, sec. 37; ibid., 1932, #190, sec. 51.
- 210. La. A., 1850, #194, sec. 44; ibid., 1855, #346, sec. 51; ibid., 1864-65, #36, sec. 4; ibid., 1868, #196, sec. 50; ibid., 1869, #114, sec. 60 (61); ibid., 1870, E. S., #68, sec. 55; ibid., 1871, #42, sec. 54.
- 211. La. A., 1877, E. S., #96, sec. 50.
- 212. La. A., 1908, #148, sec. 1.
- 213. La. A., 1934, 3rd E. S., #15, sec. 2.
- 214. La. A., 1853, #327, sec. 3; ibid., 1854, #74, sec. 1; ibid., 1855, #346, sec. 3; ibid., 1868, #196, sec. 3.
- 215. Const., 1868, art. 118; Const., 1879, art. 208; Const., 1898, art. 231; Const., 1913, art. 231; Const., 1921, art. VIII, sec. 2.
- 216. Const., 1868, art. 141.
- 217. Const., 1879, art. 227; Const., 1898, art. 252; Const., 1913, art. 252; Const., 1921, art. VIII, sec. 2.

(Next entry 301, p. 320)

adopted in 1930(218)

Previous to 1880 the collector had noted the payment of the poll taxes in his assessment roll, but in that year he was ordered to keep a separate book in which to enter the poll tax as paid, giving the name of the party paying, or for whom it was paid, the date of the payment, and the amount.(219) He was not released from the responsibility of collecting these taxes until he had satisfied the school board that they could not be collected. He was obliged to make quarterly settlements with the school board, and at the end of the calendar year to account for all money collected as poll taxes during that year.(220) In 1888 the collector was instructed to make return to the school board by the first Saturday of February annually. He was to send the board a complete list of all those who had paid their poll taxes, as well as those who had failed to pay. In the case of the latter group, he was required to give reasons in each case for the non-payment, and the neglect of the requirement made the collector and his sureties liable on his official bond for the payment of these taxes.(221)

An act of 1902 again ordered the collector to keep the poll tax record in a book. This book was to be open to public inspection, and in it were to be posted weekly the names of all persons who had paid their poll taxes, and the amount paid by each. At the end of the year, he was directed to make two lists, by wards, of all persons having paid the tax. One of these lists was to be filed, not later than January 10 annually, with the clerk of the district court, and the other with the assessor and registrar of voters of the parish.(222) Collectors who failed to keep such a book were declared to be guilty of misconduct, and for each failure were liable to a penalty of \$500 recoverable before any competent court for the use of the school board.(223) In 1916, the collector was ordered to submit to the superintendent of schools a monthly statement showing the names of those who paid their poll taxes during the preceding month.(224) In 1934 the direction to collectors to keep a poll book was repeated, and those failing to do so were declared to be guilty of nonfeasance in office and were subject to removal.(225)

A constitutional amendment proposed in 1934 and adopted by the voters of the state removed the requirement for the payment of poll taxes, and substituted registration in the poll book as a requisite for voting.(226) The collector, instead of collecting the poll tax, has since been required to register all persons in poll registration book. These books are supplied by the state board of registration. The collector is also required to issue a poll certificate to each person registering. Three days before any election, he must deliver to the supervisors of election an alphabetical list of persons who have secured their poll registration certificates for the two years next preceding the election. These lists are made out

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| 218. La. A., 1930, #6. | 222. La. A., 1902, #180, sec. 1. |
| 219. La. A., 1880, #120, sec. 4. | 223. La. A., 1902, #180, sec. 2. |
| 220. La. A., 1880, #120, secs. 5, 6. | 224. La. A., 1916, #198, sec. 1. |
| 221. La. A., 1888, #98, secs. 2, 3. | 225. La. A., 1934, #129. |
| | 226. La. A., 1934, #230. |

for each of the voting precincts of the parish. For the convenience of persons wishing to register, the collector is authorized to establish temporary registration offices at or near the polling places of the parish.(227)

In addition to the poll tax for the use of the public schools, the collector has been required to collect such ad valorem taxes as have been levied from time to time for the support of education. In 1855, the school tax was to be collected and turned over to the parish treasurer, who at that time was ex officio treasurer of school funds.(228) In 1874, the collector was directed to turn these funds over to the treasurer of the parish school board,(229) and in 1902 he was required to make monthly settlements with the school treasury for taxes collected for public education.(230)

Various laws have been passed by the legislatures regarding the times at which the collector must settle his accounts with the state. At the time that Jefferson was created, he was required to make settlement with the state treasurer on or before January 1 of each year.(231) In 1829 the settlement date was set at May 31 annually.(232) The act of 1847 required the collector to have his books audited by the auditor of public accounts and his accounts settled on or before the first Monday of January of each year.(233) An amendment to this act, passed the following year, required the Jefferson Parish collector to have his books audited and settle his accounts with the state within the first five days of each month. He was to make payment, at this time, for the taxes and licenses collected, and was to transmit with his remittance a sworn statement that this was a faithful account.(234) Two years later the Jefferson collector was required to settle his accounts with the state twice yearly, that is, within the first five days of the months of September and December.(235) After 1855 the collector for Jefferson Parish was again required to make monthly settlements with the state treasury for all tax money collected during the preceding month.(236)

After the Civil War, all tax collectors in the state were required to make quarterly settlements with the auditor of public accounts for the state taxes collected during the previous quarter. The final settlement for license taxes was to be made before the last day of December.(237) The Jefferson collector, in 1868, was again required to make monthly

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| 227. La. A., 1934, 2nd E.S., #38. | 233. La. A., 1847, #224, sec. 62. |
| 228. La. A., 1855, #321, sec. 2. | 234. La. A., 1848, #200, sec. 1. |
| 229. La. A., 1874, #122, sec. 1; <u>ibid.</u> , 1877, E. S., #23, sec. 28 | 235. La. A., 1850, #194, sec. 60. |
| 230. La. A., 1902, #214, sec. 63; <u>ibid.</u> , 1908, #27, sec. 1. | 236. La. A., 1855, #346, sec. 69. |
| 231. La. A., 1817, p. 170, sec. 14. | 237. La. A., 1864-65, #36, secs. 1, 12. |
| 232. La. A., 1829, #50, sec. 8. | |

Sheriff as Ex Officio Tax Collector

settlements with the state for his collection of taxes and licenses.(238) In 1871, the collector for Jefferson was allowed to make his settlements within the first ten days of April, July, and October for all taxes and licenses collected during the previous quarter, and to make his final settlement within the first ten days of December annually.(239) In 1878 the date of the final settlement was set as within the first ten days after January 10 annually.(240) The dates for the settlement of accounts was made uniform in 1886, and henceforth all the collectors of the state were required to make settlement within the first ten days of April, July, October, and January annually. The collector was now required to make his final settlement with the auditor of public accounts and with the police jury within ten days after July 20 of each year.(241) The rule for quarterly settlements was continued until 1904, since when the collector must transmit to the auditor of public accounts a monthly sworn statement of his collections of public revenues for the preceding month, accompanied by a check for the amount. This must be done within the last five days of each calendar month.(242)

The earliest legislation which required the tax collector to deposit the proceeds of his tax collections in a specified agency is that of 1907, which ordered him to deposit all funds belonging to and received on behalf of the state with the fiscal agency selected by the board of liquidation of the state debt. All funds collected on behalf of a parish or municipality were to be deposited in the fiscal agency selected by the police jury or by the municipal council as the case might be.(243) The following year, however, these rules were changed to direct the collector to deposit weekly all funds, state, parish, and municipal, and of all public boards and commissions, with the fiscal agency. These deposits were to be made in the name of the agency legally having custody of the funds.(244) Some further changes were made in 1910 when the collector was required to make daily deposits in the bank or banks domiciled in the parish and designated as the fiscal agency.(245) Ten years later this requirement was relaxed to the extent of allowing a collector to deposit in the nearest bank designated as a fiscal agent, in the event that there were no banks domiciled in his parish.(246) These regulations have since been re-enacted and remain in force.(247)

- 238. La. A., 1868, #196, sec. 68; ibid., 1869, #114, secs. 86(87) ibid., 1870, E. S., #68, sec. 75.
- 239. La. A., 1871, #42, sec. 77; ibid., 1872, #17; ibid., 1877, E. S., #96, sec. 68.
- 240. La. A., 1878, E. S., #9, sec. 8; ibid., 1882, #96, sec. 74.
- 241. La. A., 1886, #98, sec. 79; ibid., 1888, #85, sec. 76; ibid., 1898, #170, sec. 77.
- 242. La. A., 1904, #136; ibid., 1918, #243.
- 243. La. A., 1907, E. S. #23.
- 244. La. A., 1908, #282.
- 245. La. A., 1910, #315, sec. 2; ibid., 1912, #205, sec. 3.
- 246. La. A., 1920, #14 amending and re-enacting #205 of 1912.
- 247. La. A., 1932, #45, sec. 3; ibid., 1938, #265; cf. ibid., 1934, #39.

Sheriff as Ex Officio Tax Collector

Neglect of duties or failure of any collector to fulfill them has been penalized in various ways since the establishment of the office. At the time that Jefferson was created, the collector who neglected his duties was subject to a fine, and could not receive compensation in the event of failure to pay over the taxes collected, or failure to make his final settlement with the state.(248) The revenue act of 1847 elaborated somewhat on the measures to be taken against the collector who failed to pay the amounts due into the state treasury. His commission was declared forfeit, and interest at the rate of two per cent a month was withheld. The auditor issued a warrant of distress against the delinquent collector and his sureties directed to the sheriff, or to the coroner in those parishes where the sheriff was ex officio tax collector. This officer was directed to seize and sell the property of the delinquent to satisfy the claims of the state.(249) From 1850 until the Reconstruction it was the duty of the district attorney, upon notice from the auditor of public accounts, to proceed against a delinquent collector before any competent court.(250)

The failure of a collector to make settlement with his parish for parish taxes became the subject of legislative enactment. The police jury was directed to prepare a written demand for payment, and to cause this to be served on the delinquent by a constable. The police jury then filed with the clerk of the district court a certified copy of the collector's bond, and the return of the constable showing the demand made, in order to obtain an execution against the collector. This execution was to have the same effect as the one issued by the state auditor for failure to pay the state taxes.(251) The legislature provided, in 1877, that a collector who failed to make settlement with the parish for parish taxes should be removed from office upon complaint of the police jury addressed to the governor.(252) In addition to removal from office, the failure of the tax collector to make settlements is penalized by forfeiture of the commissions allowed by law, and interest at the rate of five per cent a month. The auditor of public accounts and the police jury are authorized to charge such delinquent, and the damages are recovered in the usual manner.(253)

- 248. La. A., 1813, p. 218, sec. 21; ibid., 1814, p. 48, sec. 13; ibid., 1847, #224, sec. 63; ibid., 1850, #194, sec. 62.
- 249. La. A., 1847, #224, secs. 63, 64 amended and re-enacted by sec. 15 of #60 of the E. S. of 1848.
- 250. La. A., 1850, #194, sec. 62; ibid., 1855, #346, sec. 71; ibid., 1864-65, #36, sec. 13; ibid., 1868, #196, sec. 70; ibid., 1869, #114, secs. 77(78), 88(89); ibid., 1870, E. S., #68, sec. 77; ibid., 1871, #42, sec. 79.
- 251. La. A., 1855, #346, sec. 77; ibid., 1868, #196, sec. 75; ibid., 1869, #114, sec. 90 (91); ibid., 1870, E. S., #68, sec. 85; ibid., 1871, #42, sec. 87.
- 252. La. A., 1877, E. S., #96, sec. 69; ibid., 1886, #98, sec. 80; ibid., 1888, #85, sec. 77; ibid., 1898, #170, sec. 78.
- 253. La. A., 1882, #96, sec. 76; amended and re-enacted by #107 of 1884; ibid., 1886, #98, sec. 81; ibid., 1888, #85, sec. 78; ibid., 1898, #170, sec. 79.

Violation of the provisions of the license acts by the collector was deemed a misdemeanor in office. Any collector who wilfully rated a person or firm lower than the laws contemplated, or who issued a license for a sum smaller than the graduation, was, upon conviction, to be dismissed summarily from office, and was to be liable for all damages arising to the state from his actions.(254)

Legislative provision has been made for the regular examination and audit of the books and accounts of the tax collector. In 1870, the auditor of public account was empowered to examine the books, receipts, and vouchers of each tax collector as often as once every six months, or more frequently if he deemed it necessary. This examination and audit was to be accomplished by some qualified and trustworthy accountant appointed by the auditor.(255) In 1907 it was ordered that the books of the tax collector be examined, by a special agent appointed by the governor, not less than once every four months, and as much oftener as the auditor might direct.(256) Three years later these rules were changed. The collector's books were to be examined not less than once a year, though they could be examined oftener if necessary by the supervisor of public accounts. The supervisor was instructed to obtain from each collector a sworn statement of the amount of cash on hand and the amount of taxes collected during the current year. At the same time the supervisor was required to examine the bond of the collector.(257)

The governor was authorized, in 1881, to appoint in each parish an attorney at law to aid the collector in the collection of state licenses. The collector was directed to furnish this attorney, on the first of April annually, a complete list of delinquent license payers. The attorney proceeded to collect these taxes and was allowed a commission of ten per cent upon all licenses and penalties collected by him, though he was to receive no other compensation from the state.(258) Though, since 1935, state license taxes are no longer collected by the parish tax collector, an attorney is appointed to assist the state collector of revenue in securing the payment of delinquent license taxes.(259)

During the period before the Civil War, a tax collector who may have resigned from office was instructed to proceed with the collection of all taxes which remained unpaid in the same manner and under the same

- 254. La. A., 1881, 2nd E. S., #4, secs. 22, 24, *ibid.*, 1886, #101, secs. 22, 24; *ibid.*, 1890, #150, secs. 23, 25; *ibid.*, 1898, #171, secs. 25, 27; *ibid.*, 1932, #190, sec. 54.
- 255. La. A., 1870, E. S., #68, sec. 91; *ibid.*, 1871, #42, sec. 93.
- 256. La. A., 1907, E. S., #24, sec. 3.
- 257. La. A., 1910, #25, sec. 3;
- ibid.*, 1918, #109, sec. 3.
- 258. La. A., 1881, 2nd E.S., #4, sec. 23; *ibid.*, 1886, #101, sec. 23; *ibid.*, 1890, #150, sec. 24; *ibid.*, 1894, #106, sec. 1; *ibid.*, 1898, #171, sec. 26; *ibid.*, 1920, #233, sec. 40; *ibid.*, 1924, #205, sec. 39; *ibid.*, 1932, #190, sec. 55.
- 259. Cf. La. A., 1938, #429, sec. 51.

responsibility as though he had continued in office.(260) In 1869, however, the collector leaving office was instructed to deliver to his successor a complete list of all delinquent tax payers. This he did by filing this list with the parish recorder, who, upon notification that the successor had been appointed and qualified, turned over the list to the new collector.(261) In 1877, the sureties of the resigned collector were authorized to take possession of the list of unpaid taxes, and hold it until the successor was appointed. They were directed then to make final settlement with the auditor of public accounts and with the police jury in the manner provided by law for making settlements.(262) In more recent years it has been the duty of the supervisor of public accounts to take charge and control of the office of any collector, whenever the office becomes vacant either by reason of death, removal, or resignation of the incumbent. The supervisor must provide for the discharge of the duties of the office until the successor is qualified and in office.(263)

In addition to the usual state and parish taxes and licenses, the collector has been charged with the duty of collecting various other special and local taxes, as well as certain special license taxes. He was directed, in 1904, to collect the full amount of inheritance taxes from the administrator of an estate.(264) He is required to collect the forced contributions levied by the board of levee commissioners of his district.(265) He must collect the special taxes imposed by any drainage district, and is ordered to turn over the proceeds of such collections to the treasurer of such district.(266) The same duties are required of him in the case of navigation districts,(267) irrigation districts,(268) and gravity drainage and sub-drainage districts.(269)

There have also been imposed certain special license taxes which it has been the duty of the collector to collect, in addition to the usual business and occupational licenses. The collector was required to collect the taxes imposed upon those engaged in the taking and sale of oysters.(270) For a time those who were so engaged were directed to

- 260. La. A., 1855, #346, sec. 78; *ibid.*, 1868, #196, sec. 76.
- 261. La. A., 1869, #114, sec. 96 (97); *ibid.*, 1870, E. S., #68, sec. 82; *ibid.*, 1871, #42, sec. 84.
- 262. La. A., 1877, E. S., #96, sec. 72; *ibid.*, 1882, #96, sec. 78; *ibid.*, 1886, #98, sec. 83; *ibid.*, 1888, #85, sec. 80; *ibid.*, 1898, #170, sec. 81.
- 263. La. A., 1910, #251, sec. 1; *ibid.*, 1921, E. S., #55, sec. 1; *ibid.*, 1936, #280, secs. 1, 2.
- 264. La. A., 1904, #45, sec. 3; *ibid.*, 1906, #109, secs.
- 3-6, 21; *ibid.*, 1921, E. S., #127, sec. 5.
- 265. La. A., 1894, #65, secs. 8-10.
- 266. La. A., 1902, #159, sec. 12; *ibid.*, 1900, #12, sec. 12; *ibid.*, 1910, #317, sec. 14; *ibid.*, 1921, E. S., #85, sec. 34; *ibid.*, 1935, 4th E. S., #33, sec. 3; *ibid.*, 1936, #328 amending sec. 14 of art. XIV of the Const. of 1921.
- 267. La. A., 1914, #320, sec. 12.
- 268. La. A., 1938, #415, sec. 22.
- 269. La. A., 1924, #238, sec. 33.
- 270. La. A., 1886, #106, sec. 7; *ibid.*, 1892, #110, secs. 10, 12; *ibid.*, 1904, #52, sec. 7.

apply to him for registration.(271) He was required to collect the trapping licenses for the department of conservation.(272) He was also directed to collect the license tax on dogs. He received a fee of twenty-five cents for each such license issued, and these fees were not placed in the salary fund, but were allowed as a commission in addition to his salary.(273) He was directed to collect the special licenses imposed on cotton businesses, the proceeds of which were to be placed, by the state treasurer, in the fund to combat the pink bollworm.(274) The license tax imposed on chain stores was to be collected by the collector of the parish in which the domicile, or principal place of business of such corporations was located.(275) He was instructed to collect the license fee prescribed to auctioneers who were engaged in the business of conducting public sales of horses and mules.(276) He was also required to collect the license fees due from collection agencies who collected, or attempted to collect, royalties upon the copyrights of music, transcriptions, or radio programs.(277) He was directed, when so requested by the secretary of state, to seize and sell the property, assets, and effects belonging to any corporation owing a franchise tax.(278)

The collector was instructed to collect the one-half mill tax imposed for the support of the Louisiana State University and the Agricultural and Mechanical College.(279) In the case of the sale of timber on lands leased by the state, the collector was required to forward to the state treasury all money received in such sales, after deducting his commission.(280) In certain cases of public calamity, such as the overflow of lands, general conflagration, or the general destruction of crops, the collector is permitted to postpone the collection of taxes.(281)

All the records of the Jefferson Parish ex officio tax collector are kept in his office on the first floor of the courthouse.

361. ASSESSMENT ROLL, 1893-96, 1898-1908, 1910--. 56 vols. (Dated). Some vols. subtitled; Sheriff's Roll. Assessment rolls on property in parish. For description, see entry 222. Arr. numer. by ward nos., alph. by surname of taxpayer thereunder. No index. Hdw. and typed under printed headings. Aver. 350 pp. 18 x 26 x 2.

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| 271. <u>La. A.</u> , 1886, #106, sec. 6;
<u>ibid.</u> , 1892, #110, sec. 5;
<u>ibid.</u> , 1896, #121, sec. 5;
This act was repealed by #153
of 1902, and the oyster commis-
sion now takes charge of this
duty. | 275. <u>La. A.</u> , 1932, #19, sec. 5. |
| 272. <u>La. A.</u> , 1912, #127, sec. 13;
<u>ibid.</u> , 1932, #133, sec. 4. | 276. <u>La. A.</u> , 1932, #108, secs.
1-3. |
| 273. <u>La. A.</u> , 1918, #239, sec. 2. | 277. <u>La. A.</u> , 1934, #137, secs.
1, 2. |
| 274. <u>La. A.</u> , 1920, #138, secs. 3,
5. | 278. <u>La. A.</u> , 1932, #8; <u>ibid.</u> , 1934,
1st E. S., #25, sec. 7. |
| | 279. <u>La. A.</u> , 1934, #49, sec. 2. |
| | 280. <u>La. A.</u> , 1910, #182, sec. 4;
<u>ibid.</u> , 1918, #230, sec. 4. |
| | 281. <u>La. A.</u> , 1927, E. S., #5. |

362. DRAINAGE TAX BOOK, 1910, 1913-15, 1917, 1923-31, 1933-38. 29 vols. (Numbered by district and sub-district nos.). Title varies; Description of lands.

Assessment rolls for drainage taxes levied in the following districts:

1. Second, 1915;
2. Fourth, Unit Two, 1914-15, 1917;
3. Fourth, Sub-district Number One, 1924-25;
4. Fourth, Sub-district Number One and Four, 1927;
5. Fourth, Sub-district Number Four, 1924-25;
6. Fourth, Sub-district Number Three, 1923-27;
7. Fourth, Sub-districts Number One, Three and Four, 1928-31, 1933-38;

and for special drainage taxes levied in the parish during 1910 and 1913, giving assessment number, name of property owner, description of property, and amount of taxes levied on each tract of land. Arr. by subdivisions of district, and numer. by square nos. thereunder. No index. Hdw. under printed headings. Aver. 45pp. 9 x 12 x 1/2 to 18 x 12 x 1.

363. TAX COLLECTOR'S CASH BOOK, 1894--. 24vols. Title varies: Sheriff's Cash Book.

Record of taxes and license fees collected and refunds made each day by this office, giving date of collection, receipt number, year for which taxes were collected, total amount of taxes and interest collected, and distribution of collections into state, parish, levee, drainage, road, school, water, sewerage, light, and special tax accounts, and business, hunters, trappers and anglers license accounts. At the end of each month's entries the total taxes and license fees collected, prorated interest, gross collections, deductions for commission and other items, and net collections are given. From 1910-26 collections made in the Lafourche levee district, west of the Mississippi River in Jefferson Parish, and those made in the Pontchartrain levee district, east of the river, were entered in separate books. Arr. chron. by date of entry. No index. Hdw. under printed headings. Aver. 125pp. 18 x 16 x 2 to 20 x 26 x 2.

364. DEPOSITS, Dec. 1908-Sept. 1919. 1 vol.

Record of daily bank deposits, giving date, name of depository, name of person from whom check or currency was received by this office, giving check number, name of bank on which it was drawn, amount of each item received, total amount deposited, and account credited. Arr. chron. by date of deposit. No index. Hdw. under printed headings. Aver. 400 pp. 20 x 16 x 2.

365. TAX LEDGER, 1911-17. 1 vol.

Record of debits and credits to general accounts, including state business license, tax roll, produce tax, general tax, state tax, Lafourche and Pontchartrain levee districts tax; parish, school, poll, drainage and special taxes; parish business, cart, and hunting license; district court and justice of the peace fines; interest and commission accounts, giving date of entry, number of journal page from which it was posted, and amount involved. Arr. by account, entries arr. chron. thereunder. No index. Hdw. Aver. 300 pp. 19 x 12 x 3.

(366-370)

366. CASH[BOOK], 1896-1908, 5 vols.

Daily record of tax, license fee, civil suit fees, and miscellaneous collections, giving date, nature of receipt and amount. Arr. chron. by date of entry. No index. Hdw. Aver. 600 pp. 15 x 10 x 2.

367. TAX SALE BOOK, PARISH OF JEFFERSON, 1895-1917, 1926--. 6 vols.

Record of sales by the tax collector of property forfeited to the state for non-payment of taxes, giving name of purchaser and amount of costs incurred by this office. Newspaper clippings of judicial advertisement pasted into volume alongside record of each sale gives name of delinquent taxpayer, amount and kind of taxes due, and a legal description of the property involved. Arr. Chron. by date of sale. No index. Hdw. Aver. 300 pp. 16 x 12 x 2.

368. [Duplicate Tax Receipt], 1890-1910, 1929--. 336 vols., 2 steel lockers 98, looseleaf vols. (Current year vols. numbered by wards and inclusive receipt nos.).

Copies of tax bills which have been paid, giving name and address of taxpayer, location and description of property, ward number, assessment, assessed valuation, itemized taxes, total taxes, accrued interest, costs, and total amount due. Itemized list includes state, parish, jail, school, road, water, levee, acreage, ad valorem, drainage and special taxes; those listed in homestead exemption column represent the amount in taxes paid by the state treasurer out of the property tax relief fund account of homestead exemption; those listed in taxpayer's column are for the account of and payable by the taxpayer. Volumes 1890-1910 contain stubs from which the original receipts were detached at time of issue; information contained is identical with that described above. Arr. chron. by years, current year by wards. No index. Hdw. on printed forms. Vols. aver. 100 stubs; steel lockers 25,000 receipts, and looseleaf vols. aver. 500 receipts. Vols. 4 x 11 x 1, lockers 7' x 4' x 30", looseleaf vols. 9 x 12 x 2 1/2.

369. RECEIPTS, 1919-37. 8 vols.

Duplicates of original receipts issued by this office acknowledging payment of state license fees, fines imposed by district court, costs in suits, and for tax certificates issued, giving receipt date and number, name of person to whom it was issued, amount acknowledged, type of payment, name of sheriff and signature of deputy. Arr. numer. by receipt nos., and chron. thereunder. No index. Hdw. on printed forms. Aver. 125 pp. 15 x 9 x 1.

370. [UNDELIVERED TAX NOTICES AND RETURN RECEIPTS FOR REGISTERED LETTERS], 1929--. 3 cardboard cartons.

Standard United States Post Office return receipts for registered letters containing tax notices delivered to addresses, and undelivered tax notices bearing Post Office stamp giving reason for non-delivery. Arr. chron. by year of notice. No index. Typed. Aver. 700 letters and receipts. 14 x 16 x 12.

(371-376)

371. [Parish Occupational]LICENSES, 1892, 1894-95, 1903, 1905-06, 1909, 1934, 1937--. 11 vols. (Dated). Title varies: Receipts.

Stubs of occupational licenses issued to persons, firms and corporations doing business in this parish, giving number of license, date of issue, name of licenses, occupation engaged in, and amount paid. Arr. numer. by license nos. and chron. by date of issue thereunder. No index. Hdw. on printed forms. Aver. 250 pp. 10 x 12 x 2.

372. LICENSE BOOK, PARISH OF JEFFERSON, 1912-16, 1924-34.

5 vols. Discontinued; these licenses now issued by state supervisor of public accounts.

Names of persons, firms, and corporations doing business in the parish who are subject to a state license, giving date license was issued, name of licenses, license number, whether license was for whole or half year, amount paid, place of business, and occupation engaged in. Arr. alph. by 1st letter in surname of license, chron. thereunder by dates licenses issued. No index. Hdw. under printed headings. Aver. 150 pp. 18 x 11 x 1.

373. [GROSS BUSINESS RECEIPTS]. 1892-1913. 1 vol. Discontinued, information since 1935 submitted to a state agency.

Original sworn declaration by persons doing business in the parish as to their gross sales or receipts during each year, giving name of declarant or corporation which he represents, place of business, type of enterprise, amount of gross sales or receipts during year, signature of affiant, and notarization. Arr. chron. by date of statement. No index. Hdw. on printed forms. Aver. 200 pp. 9 x 12 x 1.

374. OYSTER LICENSES, 1893-94. 2 vols. (Dated).

Stubs of licenses issued to owner of vessels engaged in oyster fishing, giving number of license, date of issue, name of owner of vessel, name, type and tonnage of vessel, and amount paid for license. Arr. numer. by license nos., chron. by date of issue thereunder. No index. Hdw. printed forms. Aver. 100 pp. 7 x 10 x 1.

375. POLL TAX REGISTER, PARISH OF JEFFERSON, 1902-04, 1906-09, 1916, 1917, 1921-23, 1927. 17 vols. (Dated).

Record of poll taxes collected each year, giving name and color of taxpayer, number of ward in which he resides, date of payment, amount paid, and years for which taxes were paid. Arr. chron. by years and alph. by 1st letter in surname of taxpayer thereunder. No index. Hdw. under printed headings. Aver. 150 pp. 14 x 9 x 1.

For poll registrations, since 1934, see entry 376.

376. POLL BOOK, 1934--. 123 vols. (Dated and no. by ward and precinct nos.).

Record of persons who have received poll registration certificates, giving date of registration, certificate number, name and address of registrant, ward and precinct numbers, signature of registrant, and if he had signed by mark, signatures of witnesses. Arr. chron. by date of registration. No index. Hdw. under printed headings. Aver. 50 pp. 18 x 11 x 1. 57 vols. 1934-36, in basement; 66 vols. 1937--, Sheriff's office.

377. [Duplicate Poll Book Registration Certificates], 1937--.
44 steel file drawers. (Dated and numbered by ward and precinct nos.)

Duplicates of certificates issued to persons signing the poll book, giving certificate number, name of registrant, ward and precinct number, date of registration and issuance of certificate, and signature of deputy sheriff. Arr. numer. by ward and precinct nos. No index. Hdw. on printed forms. Aver. 1000 certificates. 6 x 10 x 16.

XXI. PARISH TREASURER

A parish treasurer for Jefferson Parish was presumably appointed under the authority of the creating act(1) in accordance with existing legislation.(2) The term of office remained an indefinite one at the pleasure of the police jury until 1898. Since then a treasurer has been elected by that body for a term of two years. He may not, however, be a member of the police jury.(3) The offices of parish treasurer and tax collector may not be held by the same person.(4)

The treasurer receives such compensation as may be allowed by the police jury for his duties as parish treasurer,(5) but while he acted in the capacity of treasurer of school funds, he received such additional amount as was deemed reasonable by the police jury. This amount, however, was not to exceed two and one-half per cent of the amount of school funds disbursed as shown by his vouchers.(6)

The parish treasurer is required to furnish bond in such amount as may be determined by the police jury,(7) and while he served as treasurer of school funds, he was also obliged to give bond for the faithful performance of those duties.(8)

Since 1898 it has been mandatory for all parish treasurers to keep their offices at the respective parish seats.(9)

Though no detailed powers and duties for the treasurer were prescribed by the general assemblies until 1853, his duties were to some

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| 1. La. A., 1825, p. 108, sec. 2. | amended by sec. 1, #177 of 1898. |
| 2. La. A., 1813, p. 154. | |
| 3. Rev. Stat., sec. 2639 as amended by #121 of 1898. | 6. La. A., 1853, # 250, sec. 33; <i>ibid.</i> , 1888, # 81, sec. 60. |
| 4. La. A., 1853, #188, sec. 11; <i>ibid.</i> , 1855, #293, sec. 10; Rev. Stat., sec. 2651. | 7. Rev. Stat., sec. 2648. |
| 5. La. A., 1853, #188, sec. 8; <i>ibid.</i> , 1855, #293, sec. 8; Rev. Stat., sec. 2648 as | 8. La. A., 1853, #250, sec. 4; <i>ibid.</i> , 1855, #321, sec. 5; <i>ibid.</i> , 1888, #81, sec. 56; <i>ibid.</i> , 1902, #214, sec. 66. |
| | 9. La. A., 1898, #121, sec. 1. |

extent inherited from his predecessors, the county treasurer,(10) and the parish judge.(11) When the office was created in 1813, it was assumed that the details of his duties would be prescribed by ordinances of the police jury which appointed him.(12) Such provisions were made by an ordinance of the Jefferson Parish police jury adopted on February 7, 1834. As here outlined his duties were briefly: to receive the revenues of the parish; and to make detailed reports of the receipts and disbursements of the parish funds to the police jury every six months, or oftener if so required. He was not to pay out any money except upon appropriations and then only upon draft of the president. He was required to give bond, and was to receive a salary based upon the total receipts of the parish.(13)

The legislature, in 1853, defined the duties and authority of the parish treasurer in detail. He was directed to receive and keep all the money of the parish and to disburse the same agreeably to law, to keep regular accounts of all receipts and expenditures and of the debts due to and from the parish, and to make detailed reports of such accounts at every regular term of the police jury. He was forbidden to pay out money unless authorized by the police jury, or by some court or officer lawfully empowered to make such allowance. He was also required to deposit with the parish recorder semi-annual accounts of the situation of the parish treasury, and to submit his books and vouchers annually to the police jury for examination and final settlement.(14)

With proper authorization it is his duty to pay the official expenses of any officer or member of the police jury.(15) He also receives and accounts for the fees and charges of the clerk of court and ex officio recorder, the fees and charges in civil, criminal, and other matters of the sheriff and ex officio tax collector, and keeps the fund from which the salary and allowance of the tax assessor is paid. These funds are accounted for as the clerk's salary fund,(16) the sheriff's salary fund,(17) and the assessor's salary fund.(18)

In addition to the regularly prescribed duties of the office, the treasurer served in the capacity of treasurer of school funds from 1853 until 1907, at which time the duties were transferred to the parish school superintendent.(19) The parish superintendent had managed the public

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| 10. Cf. Or. Terr. A., 1804-5, XXV, sec. 2. | <i>ibid.</i> , 1921, E. S., #124, sec. 3. The clerk, however, since 1924 keeps his own salary fund, cf. La. A. 1924, #83; <i>ibid.</i> , 1935 2nd E. S., #15; <i>ibid.</i> , 1936, #336; <i>ibid.</i> , 1938, #227. |
| 11. Cf. Or. Terr. A., 1807, I, sec. 10. | |
| 12. La. A., 1813, p. 154, sec. 5. | 17. La. A., 1920, #156, sec. 3; <i>ibid.</i> , 1934, 2nd E. S., #35, sec. 3 |
| 13. Minute Book, Vol. I, p. 45, art. 58. | 18. La. A., 1924, #251, sec. 3; <i>ibid.</i> , 1928, #232, sec. 3. |
| 14. La. A., 1853, #188, sec. 1-4, 7, 32; <i>ibid.</i> , 1855, #293, secs. 1-4, 7, 10; Rev. Stat., secs. 2641, 2643, 2647. | 19. La. A., 1853, #250, sec. 4; <i>ibid.</i> , 1888, #81, sec. 56; <i>ibid.</i> , 1902, #214, sec. 65; <i>ibid.</i> , 1907, E. S., #17, sec. 65. |
| 15. La. A., 1920, #16, sec. 1. | |
| 16. La. A., 1916, #142, sec. 3; <i>ibid.</i> , 1918, #14, sec. 3; | |

(Next entry 378, p. 327)

school funds previous to 1853.(20) As treasurer of the school funds it was his duty to conduct the sales of any lands appropriated by Congress for the use of the schools, to be the depository of the school fund, to receive and pay out this money in accordance with the law, and when called upon, to testify before the grand jury concerning the condition of the school funds.(21) After these duties reverted to the parish school superintendent it still remained the duty of the parish treasurer to conduct the sale of lands donated to the state for school purposes.(22)

When parish boards of health were established in 1898, the parish treasurer was directed to serve as ex officio treasurer of these boards.(23) He has been empowered to serve as treasurer of any road district created in his parish, and must give bond when acting in such capacity.(24) In 1920 the legislature made provisions for the relief of mothers with children depending upon them for support. With the passage of this act it became the duty of the parish treasurer, on proper authorization, to pay the beneficiaries any sums ordered under such authorization.(25)

Any parish treasurer who pays out any money in a manner other than that provided for in the police jury ordinances forfeits, upon conviction, not less than \$20 nor more than \$5,000.(26)

Upon retirement, resignation, death, or removal from office, the treasurer, or his legal representative, must immediately make full settlement with the police jury, or the auditor of public accounts, for all money paid into or out of the parish treasury since his last previous settlement,(27) and turn over to his successor in office all money in his charge, as well as all records and correspondence of his office.(28)

It is now within the authority of the police jury to combine, at its discretion, the offices of clerk of the police jury and of parish treasurer and to elect one person to hold the combined office. When this is done the incumbent gives bond as previously required of the parish treasurer.(29) This, however, has not been done in Jefferson Parish.

Unless otherwise indicated, the records of the parish treasurer are kept in his vault on the second floor of the courthouse.

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| 20. La. A., 1847, #225, sec. 13. | sec. 8. |
| 21. La. A., 1853, #250, secs, 2, 4-6 (sec. 4 amended by #82 of 1854), 12-17, 20, 25, 31; <u>ibid.</u> , 1855, #321, sec. 34. | 25. La. A., 1920, #209, sec. 4; <u>ibid.</u> , 1928, sec. 228, sec. 5; <u>ibid.</u> , 1930, #46, sec. 12. |
| 22. La. A., 1912, #151, sec. 2. | 26. La. A., 1870, E. S., #68, sec. 99. |
| 23. La. A., 1898, #192, sec. 4. | 27. La. A., 1870, E. S., #68, sec. 98. |
| 24. La. A., 1914, #183, sec. 4; <u>ibid.</u> , 1917, E. S., #30, sec. 5; <u>ibid.</u> , 1921, E. S., #118, | 28. La. A., 1871, #42, sec. 100; <u>ibid.</u> , 1888, #81, sec. 58. |
| | 29. La. A., 1924, #122, secs. 1, 2. |

378. JOURNAL, July 1, 1917--. 1 vol.

Daily record of transactions to be debited or credited to general ledger accounts, giving date of transaction, amount involved, title of account, and summary of transaction. Arr. chron. by date of entry. No index. Hdw. Aver. 300 pp. 16 x 11 x 1.

379. RECEIPTS AND DISBURSEMENTS, Nov. 5, 1866-May 31, 1876, May 23, 1894--. 18 vols. Title varies: Treasurer's Cash Book.

Record of receipts and disbursements by this office. Receipts entries give date, name of fund from which money was received, source of revenue, amount, and title of account credited, including bills payable, interest, license, and parish and special tax accounts. Disbursements entries give date, check number, name of payee, purpose of expenditure amount, and title of account debited, including loan, interest; road, bridge and building construction and maintenance; salary, juror and witness fee, pensions, transportation, prisoner feeding, fire protection, public health, election expense, stationery and office supplies and miscellaneous accounts. Early records not in as detailed form. Arr. by receipts and disbursements, chron. by date of entry thereunder. No index. Hdw. under printed headings. Aver. 300 pp. 16 x 12 x 2 to 18 x 22 x 2. 1866-76, 1894-1906, 6 vols., clerk's vault, 2nd floor; 1907--, 12 vols. treasurer's vault.

380. WARRANT REGISTER AND DISBURSEMENT RECORD, July 1, 1908-- June 2, 1925. 3 vols. Title varies: Voucher Register.

Record of warrants issued by this office in payment of salaries, fees, mileage and transportation, election expenses, stationery and supplies, and other parish obligations, giving date, voucher number, name of person or fund to whom issued, for what purpose, and name of fund on which it is drawn. Arr. chron. by date of entry. No index. Hdw. under printed headings. Aver. 200 pp. 16 x 18 x 2.

381. LEDGER General Fund, Aug. 1917--. 2 vols.

Record of debits and credits to all general fund accounts, giving date of entry, page number of journal from which transaction was posted, and amount involved. Arr. by accounts, chron. by date of entry thereunder. Indexed 1917-32 in vol. alph. by 1st letter in title of account; no index 1933--. Aver. 350 pp. 9 x 11 x 3 to 16 x 10 x 2.

382. CLAIMS REGISTER, Jan. 4, 1899-Feb. 6, 1904. 1 vol.

Register of claims against the parish, giving date of entry, name of person making claim, type of service rendered by claimant, date claim approved, date paid, amount paid, amount claimed, and remarks. Arr. chron. by date of entry. No index. Hdw. under printed headings. 496 pp. 12 x 18 x 3. Clerk's vault, 2nd floor.

383. Clerk's, Assessor's, and SHERIFF'S SALARY FUND, Jan. 3, 1919-May 27, 1931, Jan. 1, 1934--. 8 vols. Title varies: Cash; Journal; Assessor's Salary Fund.

Record of clerk's, assessor's, and sheriff's salary funds receipts and disbursements from 1919-31, giving date source and amount of each disbursement, and account debited, including salary, supplies, and miscellaneous

accounts. Jan. 1, 1934-- , 3 volumes, contains record of sheriff's salary fund transactions only; Jan. 16, 1938-- , 1 volume for assessor's fund only. Arr. by funds, chron. thereunder by date of entry. No index. Hdw. Aver. 200 pp. 8 x 10 x 2 to 16 x 11 x 2.

For subsequent record of clerk's salary, see entry 247.

384. TREASURER'S CASH BOOK, ROAD DISTRICT [Funds], Mar. 19, 1917-July 1st, 1925. 5 vols. (Numbered by district nos.).

Records of receipts and disbursements of the following special road funds:

1. Road District Number One, Sub-district A, Mar. 19, 1917-Nov. 7, 1917;
2. Road District Number One, Aug. 7, 1919-April 4, 1923;
3. Road District Number Two, Feb. 2, 1917-June 30, 1925;
4. Road District Number One and Two, Aug. 7, 1919-July 1st, 1925; 2 vols.,

giving, on receipts record; date, source and amount; and on disbursements record: date, name of payee, check number, and amount. Arr. chron. by date of entry. No index. Hdw. under printed headings. Aver. 400 pp. 10 x 10 x 1.

385. [Road Maintenance Record], Jan. 1935-Jan. 1937. 1 vol. Monthly record of expenditures for labor, and supplies incidental to road maintenance, giving date, name of payee, and amount. Included in this record are amounts of gasoline tax exemption claimed by road workers. Arr. chron. by date of entry. No index. Hdw. 300 pp. 16 x 10 x 2.

386. VOUCHER RECORD, ROAD DISTRICTS 1 and 2, Feb. 1913-Sept. 1921. 1 vol.

Record of vouchers drawn on funds of road districts one and two, giving date, voucher number, name of payee, amount, and whether disbursement was for contracts, salaries, labor, material, or contingent items. At the bottom of each page is given the total expenditures for the month, the amount brought forward last month, and the total expenditures to date. Arr. by road districts, chron. by date of entry thereunder. No index. Hdw. under printed headings. 200 pp. 10 x 10 x 1.

387. CHECKS [Invoices, Vouchers, Canceled Checks, Deposit Slips, Bank Statements and General Correspondence], 1917-- . 52 bundles, and 6 steel file drawers.

General correspondence pertaining to matters handled by police jury, invoices submitted to parish treasurer for payment, vouchers drawn on various parish funds, canceled bank checks, duplicate deposit slips and bank statements. Arr. by subject, chron. thereunder. No index. Hdw., typed, some printed forms used. Aver. 800 items. 5 x 9 x 24. 1917-37, 52 bundles in police jury locker in basement, 1938-- ; 6 steel file drawers in parish treasurer's office.

388. AUDIT, JEFFERSON PARISH POLICE JURY, Jan. 1, 1923-- . 46 cardboard folders. (Dated).

Reports submitted to parish treasurer semi-annually by state supervisor of public accounts upon completion of audit of books and records of the police jury by state auditors, embracing a detailed examination of all receipts and expenditures during the period under review. Reports are

dated, signed by assistant supervisor of public accounts for auditing division, and give tabulations showing the source of all receipts and the purpose of all expenditures of each and every fund, together with bank reconciliation, trial balances, statements, and other financial data. Arr. chron. by date of audit. No index. Typed. Aver. 20 pp. 12 x 9 x 1/2.

389. LIST OF DEALERS, GASOLINE DEPARTMENT, PARISH OF JEFFERSON, June 1930-Aug. 1932. 1 vol. Discontinued.

Record of gasoline sold by dealers in this parish each month, giving name and address of dealer, name of product sold, location of place of business, number of gallons sold each month, number exempted from tax, and remarks as to the type of trade he caters to, including motor-boat and automobile operators. Monthly gas tax collection reports were compiled from this record and forwarded to the state supervisor of public accounts. Arr. alph. by 1st letter in surname of dealer, chron. thereunder. No index. Hdw. under printed headings. 255 pp. 10 x 12 x 1.

390. [MISCELLANEOUS], 1924-- . 37 steel file drawers.

Miscellany pertaining to the business of this office, including copies of ordinances, resolutions, acts of sale, donations, and leases; reports from auditors, parish treasurer, finance committees, county agent, engineers, electrical inspectors, supervisors of gas tax collections, supervisor of public accounts and brake test inspection reports; protests, petitions, requests for pensions, applications for permits, assignments, certificates, contracts, receipts, resignations, proclamations, franchises, notices, bids, proposals, bond lists, insurance policies, canceled bonds and coupons, court orders and judgments, and opinions of district attorney. The above information was obtained from the officer. Arr. by topics, chron. thereunder. No index. Hdw., typed, printed; some printed forms used. Aver. 20 documents. 11 x 5 x 16.

XXII. REGISTRAR OF VOTERS

The establishment of the office of the registrar of voters was first suggested in the Constitution of 1864, (1) which empowered the legislature to establish a method of registering the names and residences of qualified voters to entitle them to vote. No such law was enacted, however, until after the adoption of the Constitution of 1868, which made a similar provision.(2) From 1812 to 1868 an enumeration of electors had been made every four years,(3) which no doubt served

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| 1. Const., 1864, art. 17 | ibid., 1821, p. 40; ibid., |
| 2. Const., 1868, art. 25. | 1825, p. 124; ibid., 1829, |
| 3. Const., 1812, art. 11, sec. | #44; ibid., 1833, p. 49; |
| 6; La. A., 1817, p. 118; | Const., 1845, art. 8. |

as a check list of eligible voters at the polls. Then, too, each citizen was required to make a signed written declaration of domicile before the judges of the parishes from which and to which he intended to move. This declaration was registered by the judge.(4)

The first registration board was a state board, created in 1868 for the purpose of registering all electors of the state.(5) The board, domiciled at New Orleans, was authorized to appoint not more than three supervisors of registration in each parish, who served for a term of two months.(6) Later, in the same session of the general assembly, this was supplemented by a provision which authorized the state board to appoint as many additional supervisors of registration as in their judgment were required to effect a complete registration.(7)

Six years later (1874) the state board was abolished to be succeeded by a state registrar of voters, and one supervisor of registration for each parish, the latter being appointed two months previous to any general election and holding office for one year.(8) In 1877, with the return of white supremacy in political affairs, the offices of state registrar and parish supervisors were abolished, and the duties of registering voters in the parish was vested in the assessor.(9) The assessor continued to function as ex officio registrar of voters until 1906, at which time a separate officer was appointed by a board consisting of the governor, the secretary of state, and the attorney general.(10) This separate officer was abolished in 1912 and the duty of registering voters imposed on the clerk of the district court.(11)

The Constitution of 1921 directed the police jury to appoint a registrar of voters in each parish, and created a state board of registration composed of the governor, lieutenant governor, and the speaker of the house of representatives, and gave to any two members of the board the power to remove at will any registrar in the state.(12)

The registrar of Jefferson Parish, as in all other parishes except Orleans, is appointed by the police jury, commissioned by the governor, and holds office during the pleasure of the state board of registration.(13)

From the inception of the office, the registrar has been required to give bond on entering upon the discharge of his duties. The first registrar, in 1868, was required to post a bond, approved by the governor and filed with the secretary of state, in the amount of \$1,000.(14)

4. C. C., 1825, arts. 42-44.	ibid., 1880, #123; <u>ibid.</u> ,
5. The board was composed of three members appointed by the governor with the advice and consent of the senate.	1898, #199, sec. 32.
6. La. A., 1868, #56, sec. 1.	10. La. A., 1906, #141, p. 243, sec. 1.
7. La. A., 1868, #92.	11. La. A., 1912, #212, p. 446.
8. La. A., 1874, #155.	12. Const., 1921, art. VII, sec. 18.
9. La. A., 1877, E. S., #101;	13. La. A., 1921, E. S., #122, sec. 15.
	14. La. A., 1868, #56.

the amount of the bond was placed, in 1926, at \$500.(15)

The compensation of the registrar has been altered and increased several times.(16) The original office functioned on a fee basis, later being placed on a salary. In accordance with the provisions of an act of 1936, half of the registrar's compensation is paid by the state, and the other half by the parish.(17)

There have been no fundamental changes in the duties of the registering official since the original office of supervisor of registration was created in 1868. His duties consist of administering the oath to every person before registering him; recording in a book, the name, number, date of registry, residence, age, color, occupation, birthplace, name of householder, length of residence in the state, parish, ward, and precinct, and party affiliation of every applicant; issuing to every citizen at the time of registration a certificate exactly corresponding with the original registry. The registrar is also required to keep an alphabetical index of all registered voters, and a similar index to the names of all persons refused registration; to strike from the registration books the names of all persons who have died, or who for any cause have become ineligible as voters. Before all elections it is the duty of the registrar to deliver to the board of supervisors of elections the original precinct registration books for each precinct. Another duty of the registrar is to furnish the secretary of state with the number of voters in his parish, and other statistical information desired.(18) Since 1916 this official has also served as a member on the board of supervisors of elections.(19)

A certificate of registration is not required as part of the evidence of an elector's right to vote, but should he request such a certificate, the registrar is obliged to issue him one.(20)

The records of the registrar of Jefferson Parish are kept in his office in the courthouse, unless otherwise shown in the entry.

391. [APPLICATIONS FOR REGISTRATION], 1930-3, 1 wooden box. Original sworn statements of prospective voters, applying for registration under Article VIII, section 1 of the Louisiana Constitution, giving name, birthplace, birthdate, age, occupation, color, sex, and party affiliation of applicant, declaration of eligibility to exercise voting franchise, length of time resident in state, parish, ward, and precinct, name of householder at present residence, signature of applicant, jurat, and signature of deputy registrar of voters. In the case of applicants who can neither read nor write, those who sign by mark, and others

15. La. A., 1926, #269.	17. La. A., 1936, #161.
16. La. A., 1912, #212; Const., 1921, art. VIII, sec. 18;	18. La. A., 1904, #118.
La. A., 1906, #141; La. A., 1908, #98; <u>ibid.</u> , 1924, #213; <u>ibid.</u> , 1932, #212; <u>ibid.</u> , 1934, #98.	19. La. A., 1916, #290; <u>ibid.</u> , 1926, #580.
	20. La. A., 1880, #158; <u>ibid.</u> , 1920, #363.

(392-393)

registering under the educational clause of the Constitution the written application is dispensed with. Arr. chron. by date of application. No index. Hdw. on printed forms. Aver. 6000 applications. 18 x 18 x 12.

392. REGISTRATION ROLL, 1909, 1912, 1917, 1920-22, 1930--.

104 vols. (Dated and numbered by ward and precinct nos.).

Original registration rolls, giving date of registration, number; name, sex, age, color, birth place, occupation, and party affiliation of registrant, and if he is foreign-born, date of naturalization; name of householder at place where he resides, time of residence in state, parish, ward and precinct, oath and signature of registrant. Remarks column give whether party was registered under Article VII, sec. 1 or the educational clause of the Louisiana Constitution. Arr. numer. by wards and precincts. No index prior to 1930. For index 1930, see entry 393. Hdw. on printed forms. Vols. aver. 130 pp. 10 x 18 x 2. 22 vols. 1909-22, clerk's vault, 2nd floor; 82 vols. 1930--, registrar's office.

393. INDEX, REGISTRATION ROLL, 1930--. 60 vols.

Alphabetical index to Registration Roll, entry 392, by first letter in surname of registrant, giving his party affiliation, date of registration, clause under which he was registered, and page number of record. Hdw. Vols. aver. 50 pp. 10 18 x 1.

XXIII. BOARD OF SUPERVISORS OF ELECTIONS

By legislative act of 1894, a board of supervisors of elections was created for each of the parishes of the state.(1) Previously there had been many laws regulating the selection of commissioners of elections which preceded the system defined under the above act.

At the time of the creation of Jefferson parish in 1825, the parish judge jointly with two justices of the peace presided at elections.(2) This body functioned as a board of election commissioners until 1846, when the police jury was empowered to appoint three commissioners of elections annually for each election precinct. If the police jury failed to make such appointment, this duty then devolved upon the clerk of court, and if he failed, then upon the sheriff.(3)

The procedure outlined in this act remained unchanged until 1868. During Reconstruction when political supremacy became the paramount goal of opposing political factions, the parish supervisors of registration were authorized to appoint three election commissioners for each precinct.(4) Four years later this authority was returned to the police

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| 1. La. A., 1894, #181. | 1855, #319, sec. 8. |
| 2. Or. Terr. A., 1807,
La. A., 1814, p. 96. | 4. La. A., 1868, #164, sec. 6;
ibid., 1870, #100, sec. 6. |
| 3. La. A., 1846, #105; <u>ibid.</u> , | |

(Next entry 394, p. 334)

jury,(5) except in the city of Carrollton where the commissioners were appointed by the city council. Then in 1873 the power to appoint election commissioners was transferred to the assistant supervisor of registration.(6) The following year the law provided that the commissioners be selected from opposing political parties,(7) and in 1875 they were again appointed by the supervisor of registration (8) Two years later this office was abolished, and the duty of appointing commissioners passed again to the police jury.(9) This body held that authority until the creation of the board of supervisors of elections in 1894.

From its creation, to 1896, the board consisted of three members, one appointed by the police jury, one by the clerk of court, and one by the governor.(10) In 1895 the legislature ordered that the board should consist of the registrar of voters, a member elected by the police jury, and the president of the board appointed by the governor.(11) The board is now (since 1916) composed of the registrar of voters and two appointees of the governor, one of the latter being named president of the board.(12)

The primary function of the board consists of appointing three commissioners and a clerk for each voting precinct, thirty days before an election. These commissioners must be qualified electors of the ward, and are appointed from lists furnished by opposing political parties.(13) This does not apply to primary elections, where instead of three commissioners being appointed by the supervisors, there are five drawn by lot from names submitted by the candidates. If there is no candidate to be elected solely from the parish, the supervisors then appoint the five commissioners from a list submitted by state, district, and congressional candidates, and two extra commissioners for each voting precinct.(14)

The commissioners are invested with full authority to maintain order at the polls.(15) They are directed to keep duplicate lists of the persons who vote, and this list is signed and sworn to as correct by them before opening the ballot box. Immediately after closing the polls, the commissioners must count the votes until completed. Three tally sheets are used to compile the votes, and as soon as the votes have been counted and the envelopes sealed, the tally sheets are signed by the commissioners. Triplicate compiled statements are then made of the number of votes cast for each candidate, the number of ballots the box contained, and the number of ballots rejected, giving the reasons for such rejections. The compiled statements are then sworn to by the commissioners. One of the tally sheets, one of the compiled statements, and the poll books are delivered to the board of supervisors of elections. One of the compiled

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| 5. La. A., 1872, #98, sec. 7. | <u>ibid.</u> , 1898, #152, sec. 11; |
| 6. La. A., 1873, #19. | <u>ibid.</u> , 1908, #99, sec. 11. |
| 7. La. A., 1874, #127. | 12. La. A., 1916, #130, sec. 11; |
| 8. La. A., 1875, #7. | <u>ibid.</u> , 1926, #307, sec. 11. |
| 9. La. A., 1877, E. S., #58,
sec. 13. | 13. La. A., 1896, #137, sec. 11;
<u>ibid.</u> , 1898, #152, sec. 11. |
| 10. La. A., 1894, #181, sec. 13. | 14. La. A., 1934, E. S., #22, sec. 1. |
| 11. La. A., 1896, #137, sec. 11; | 15. La. A., 1898, #152, secs. 15, 16. |

statements, one tally sheet, and one of the duplicate poll lists are forwarded to the secretary of state. The third tally sheet, together with the ballots and a poll list is returned to the ballot box and sealed. The box is then sent to the clerk of court who must preserve its contents for six months.(16) After six months the clerk is authorized to destroy the contents of the ballot box without examining them or allowing any one else to do so. He then makes an entry in the records of his office that the ballots have been destroyed.(17)

Three days after closing the polls the board of supervisors must meet at the courthouse, and there, in the presence of three voters, make in triplicate a true compiled statement as shown by the sworn returns of the commissioners. One of these compiled statements is forwarded to the secretary of state, one to the clerk of the district court, and the third is retained by the board of supervisors. The vote for governor and lieutenant governor must be shown by a separately compiled statement, which is sent to the secretary of state in a separate, sealed envelope.(18)

The records are kept in the office of the board in the courthouse.

394. [Elections Records], Nov. 1935--. 1 wood desk drawer. Records pertaining to election matters, including proces-verbaux of meetings of the board of supervisors of elections, lists of election commissioners appointed and polling places designated by the board, and returns of elections. Arr. by topics, chron. thereunder. No index. Hdw. and typed, some printed forms used. 100 documents. 11 x 12 x 24.

XXIV. PARISH SCHOOL BOARD

The first school legislation which probably affected Jefferson Parish was passed in 1821. This act provided that the parish schools be administered by five trustees appointed by the police jury annually from the resident landowners of the parish.(1) These trustees were vested with the same powers and duties relative to public schools which had been heretofore vested in the police jury. It was their duty to visit all the schools in the parish at least twice a year or oftener, to examine the qualifications of teachers, the general situation of the schools, the number of scholars in each, and to apportion the \$800 appropriated by the state among the schools which they judged to be of public benefit.(2) In addition the trustees were required to report semi-annually to the general assembly accounting for the disposal of the school funds, and to give such information respecting the parish schools as they deemed expedient.(3)

The funds appropriated by the state for schools were paid by the

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| 16. La. A., 1898, #152, secs. 17, 21. | 1. La. A., 1821, p. 62, sec. 1. |
| 17. La. A., 1898, #152, sec. 23. | 2. La. A., 1821, p. 62, sec. 2. |
| 18. La. A., 1898, #152, sec. 21. | 3. La. A., 1819, p. 52, sec. 2. |

state treasurer semi-annually in June and December, upon the warrant of the trustees, or a majority of them, to which a certificate of the parish judge had to be annexed, stating that one or more schools had been in operation for at least three months previously.(4) In addition to the state appropriation for schools, the police jury was empowered to levy a tax on lands and slaves, not in excess of \$1,000 annually, to be paid to the treasurer of the board of trustees. Whenever the police jury made such appropriations the trustees were required to submit an account annually showing the manner in which parish funds were expended.(5)

It is significant to note that the schools then in existence were not actually free schools, inasmuch as only eight pupils from indigent families could be admitted free by the trustees, and furnished with books, quills, and paper at the cost of the school.(6)

Two years after Jefferson Parish had been established, the legislature provided that a tax, not to exceed two and five-eighths dollars for every voter in a parish, determined by the last census and any subsequent census, be imposed for the support of schools in each parish. The annual appropriation, however, was not to exceed \$1,350 nor be less than \$800.(7) Under this law the police jury was empowered to appoint annually five administrators of schools in lieu of the five trustees. These administrators elected a chairman from the members, and a person not a member of their board as treasurer.(8) The treasurer was appointed annually, was removable by the board at its pleasure, and was required to give bond in such amount as the board determined. He kept accounts of all money received and paid out by him, and drew from the state treasury in quarterly installments, the amount granted to the parish upon the warrant of the chairman and two administrators and the certificate of the parish judge stating that the persons who signed the warrant were the administrators of the schools in the parish.(9)

The administrators were directed to appoint annually three citizens, heads of families, as trustees in each police jury ward, to direct the schools in their respective wards. The trustees established or discontinued schools when ordered by the administrators, examined and employed teachers, and managed the schools generally (10) Whenever the administrators directed, the trustees were required to submit a detailed account of the situation of the schools.(11)

In consideration of the liabilities imposed on them, the administrators and treasurers of schools were exempt from jury service and militia duty.(12) Any person who was appointed as an administrator or school treasurer was required to serve as such, unless excused by

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| 4. La. A., 1821, p. 62, sec. 3. | 2, 3. |
| 5. La. A., 1821, p. 62, sec. 4. | 9. La. A., 1827, p. 80, sec. 3. |
| 6. La. A., 1821, p. 62, sec. 5. | 10. La. A., 1827, p. 80, sec. 5. |
| 7. La. A., 1827, p. 80, secs. 1, 2. | 11. La. A., 1827, p. 80, sec. 7; <i>ibid.</i> , 1828, #62, sec. 4. |
| 8. La. A., 1827, p. 80, secs. | 12. La. A., 1827, p. 80, sec. 11. |

the authority appointing him, otherwise he became liable to a fine of not less than \$25 nor more than \$50 recoverable by suit. A like penalty was imposed on these officers for neglect of duty. Money obtained for such fines was paid into the treasury of the board for school purposes.(13)

In 1828 the term of the school administrators was increased to two years but their appointment was still vested in the police jury.(14)

The first attempt to co-ordinate public education was made in 1833 when the secretary of state was made the superintendent of public education and all heads of schools were required to submit reports to him.(15) An effective public schools system was not adopted, however, until after the Constitution of 1845 had been adopted, which provided for a separate state superintendent of education, and authorized the legislature to establish free public schools and provide means for their support by taxation.(16)

In 1839 Jefferson Parish was granted an annual state appropriation of \$800 for the benefit of its public schools on condition that the citizens or the police jury contributed annually at least an equal sum for the same purpose. However, if the administrators failed to transmit their annual report to the secretary of state and to the police jury, showing how the funds was used, this law was declared void. The above appropriation was in addition to the school funds to which the parish was entitled under the general laws.(17) We find that this matter was taken up by the police jury at its meeting held on August 12th, 1839, and that a committee was appointed to consult with the board of council of the city of Lafayette on the best method of raising the \$800.(18) This committee reported its results to the police jury on January 23, 1840, and it was agreed that the city of Lafayette, in common with the parish, contribute an amount in proportion to the number of children in city who would be educated in the public schools. The parish treasurer was instructed to pay over annually to the school administrators the amount the parish would have to pay as their portion.(19) Apparently the city of Lafayette did not pay over its share(20) so the police jury, at its meeting of December 6, 1841, resolved that in the future the parish treasurer pay over \$800 annually to the school administrators of the public schools, in order to receive an additional \$800 from the state, but that the money should be used exclusively for the public schools located within the limits of the jurisdiction of the police jury.(21)

13. La. A., 1827, p. 80, sec. 10.
 14. La. A., 1828, #62, sec. 1; for appointment of administrators see Minute Book vol. I, pp. 66-99; 123-153; 187-217, 272.
 15. La. A., 1833, p. 141.
 16. Const., 1845, arts. 133,
 17. La. A., 1839, #47, sec. 1.
 18. Minute Book, vol. I, p. 137.
 19. Minute Book, vol. I, pp. 193-195.
 20. Minute Book, vol. I, pp. 256-260.
 21. Minute Book, vol. I, p. 270.

After January 1, 1843 all appropriations for the support of colleges, academies, institutions, seminaries, or schools were abolished, and thereafter the state made appropriations for school purposes only when the parish judge and a majority of the police jury certified to the governor that an assessment of not less than \$200 or more than \$400 was laid for the support of the common schools. In this case the governor would authorize the state treasurer to pay a sum double the amount so assessed to the parish judge of such parish, to be applied every year for the same purpose. The parish judge was declared to be ex officio president of the board of school administrators, and in this capacity was required to report annually on the condition of common schools to the secretary of state. On his failure to make such report he became liable to a fine of from \$200 to \$500 recoverable before any court of competent jurisdiction. The police jury was authorized to impose a tax to support its schools, provided that no individual was assessed to pay more than one-half of his annual state tax. Jefferson Parish was to be entitled to the above provisions exclusive of the city of Lafayette.(22) Hence the primary schools located in that city were divorced from the jurisdiction of the parish school administrators and placed under the control of a board of five administrators (increased to 10 in 1845) chosen annually by the president and board of council of that city.(23) In 1847 the parish judge was replaced as president of the board of school administrators, by a president chosen from among the members.(24)

In addition to the public school system there were numerous private ventures for the promotion of public education. One of these was the Gretna Academy situated in the village of Gretna, Jefferson Parish. It was established in 1845 by a small group of citizens who purchased a house and lot by subscription from the St. Mary's Market Steam Ferry Company and had it conveyed in perpetuity for an academy. The academy was to be managed by five directors, elected annually by the subscribers to the association, and was required to educate the indigent children in the first school district of the parish. It received its pro-rata of the parish funds "to make the school as near free as possible to be useful".(25) In 1856 the legislature provided that the directors of the academy be elected annually by the voters of the school district, and that none but a stockholder of the corporation who was a qualified voter was eligible to be a director.(26)

The system of public education in Louisiana as organized in 1847 was not made applicable to Jefferson Parish, except insofar as to entitle it to a share of the money appropriated to the support of public schools by the state, and making a free public school education available to all the white children between the ages of six and

22. La. A., 1842, #155, secs. 5, 6, 7.
 23. La. A., 1843, #14; ibid., 1845, #130.
 24. La. A., 1847, #66.
 25. La. A., 1845, #153.
 26. La. A., 1856, #34. The liquidation of the Gretna Academy was proposed in 1916, see La. A., 1916, #150.

sixteen years, and at least two years tuition at all white youths under twenty-one years of age.(27) In all other respects the schools continued to be administered as they had been.

In order to support the public schools in the state a one mill state tax on all taxable property was imposed, and in addition a state "Free School Fund" was created, made up of proceeds of lands granted by the United States, of proceeds of lands granted to the state for no specific purpose, of proceeds of estates of deceased persons to which the state became entitled by law, of rents of unsold lands, of donations made for the support of schools, and of fines and forfeitures not otherwise appropriated. These were to remain a perpetual fund and held by the state as a loan on which it was required to pay interest at six per cent per annum.(28)

The general educational funds to which the parish of Jefferson was entitled were ordered distributed among the incorporated towns thereof and to the parish according to the number of educable children in these respective areas. The recipients of these funds were the treasurers of the incorporated municipalities of the parish, and the treasurer of the parish (29)

In 1860, after two police juries had been created for Jefferson Parish, (one for the parish lying on the right bank of the Mississippi River, and one for that portion of the left bank) two acts were passed defining the jurisdiction of these juries over the schools in their respective districts. Schools on the right bank were to be placed under the general supervision of a board of five administrators, elected by the police jury on the first Monday of July annually. This board was directed to divide the right bank into suitable school districts, and appoint directors for each district. Once a year, according to the "schoolable children" in the district, the board apportioned the school fund among the districts. On the first Monday of November annually, the board reported to the State superintendent on the general condition of the schools.(31) The act affecting the left bank was practically the same, but in addition the police jury of that section was empowered to levy a school tax, to be voted on by the people, in an amount up to \$2,000 a year.(32)

During the Civil War education throughout the state remained almost at a standstill, due to the unsettled conditions of that period and to

27. La. A., 1847, #225, secs. 1-33. The number of educable children was determined by an enumeration made by the assessor every two years. La. A., 1847, sec. 9.
28. Const., 1845, art. 135; La. A., 1847, #225, secs. 1, 2.

29. La. A., 1847, #225, secs. 13-33; La. A., 1848, E. S., #61, sec. 4; La. A., 1850 #140; La. A., 1853, #250, sec. 34; La. A., 1855, #321, sec. 30.
30. La. A., 1858, #147.
31. La. A., 1860, #65, see Minute Book, vol. III, p. 202.
32. La. A., 1860, #64.

the lack of funds.(33) After the war a new constitution was adopted which provided that at least one free public school be established in each parish for children between the ages of six and twenty-one "without distinction of race, color, or previous condition".(34)

In 1869 the legislature carried out the provisions of the constitution and completely re-organized the school system. The state was divided into six general school divisions (Jefferson Parish was placed in the second division) for each of which one division superintendent was appointed by the state board of education. Each police jury ward or district was declared a school district for which there was appointed, by the state board of education, a board of three school directors whose term of office was fixed at three years. The first board to be appointed was directed to draw lots for terms so that one member would go out annually. In addition, the state board appointed a board of school directors of three to five members for each incorporated city, town or village. Their term of office was fixed at two years, and they were to exercise all the powers and duties vested in the district board, which board was forbidden to exercise any jurisdiction over any such municipality organized separately as a school district.(35)

Each board of ward or district school directors was constituted a body corporate, and its duties consisted of making contracts; admitting pupils not belonging to the district by agreement with the concurrence directors of contiguous districts; determining the number of schools to be established; fixing the site of each schoolhouse; establishing grade schools; determining what branches were to be taught; taking the bond of the secretary and treasurer; examining the accounts of the treasurer and making settlements with him; auditing and allowing all just claims against the district; visiting the schools in the district and keeping a list of the pupils; and of dividing the district into sub-districts whenever the circumstances warranted it.(36)

The secretary of the school district was authorized to file reports with the division superintendent on the number of pupils in the district; the number of schools; the number of pupils in attendance; number of teachers employed; the length of the school term; wages of teachers; text books used; value of schools; amount of tax raised; and the amount of public funds received. The treasurer of the district was required to hold all money of the district and pay out the same on the order of the president.(37)

In 1870 Jefferson Parish was again divided insofar as the public school system was concerned, with a board of school directors appointed for that part of the parish on the right bank of the river, and another

33. Alcee Fortier, Louisiana Studies, Literature, Customs, and Dialects, History and Education, New Orleans, 1894, pp. 263-269.
34. Const., 1868, art. 135.

35. La. A., 1869, #121, secs. 10, 22-56.
36. La. A., 1869, #121, sec. 27.
37. La. A., 1869, #121, secs. 34-36.

board for the left bank, but the powers and duties of these boards were to be the same as those vested in district (ward) boards of school directors in other parishes.(38) This set-up lasted only for a year, and in 1871 the state board of education was directed to appoint a board of school directors, consisting of at least five members, for each parish, except Orleans. These new members were to hold office for a term of two years or until their successors were appointed and qualified. The board was vested with all the powers and duties formerly held by the district or ward boards, and in addition it was to take over the school boards of all cities and towns with a population of less than one thousand persons.(39) The boards of school directors for the municipalities with a population of 1,000 inhabitants or more were appointed by the state board of education and consisted of three to five members. Their term of office, as well as their powers and duties, were identical with those prescribed for the parish board.(40)

The parish school board was authorized to hold its regular meetings on the first Monday in January, April, July, and October annually, and convene at their first regular meeting on the call of any two of the members, or on the call of the division superintendent. Special meetings could be called in the same manner. The board was authorized to organize at its first meeting by electing from its own members a president and a treasurer who was also to be the secretary.(41)

In 1874 all municipal boards of school directors were abolished and in parishes where they had existed the state board of education could, by resolution, increase the parish board up to ten members.(42)

The free public schools were thus maintained until 1877 when the Reconstruction government was abolished and practically every law passed by the government of that period was either repealed or re-enacted. The school divisions and division superintendent were abolished, but parish boards of school directors continued as appointees of the state board, with the number now limited to not less than five nor more than nine members, and their term increased from two to four years.(43) Insofar as the number and method of selection was concerned the status of the parish board continued unchanged until 1902, when it was provided that the board of school directors, to be appointed by the state board, consist of not less than one member for each ward, but that no parish was to have less than 5 directors.(44)

The election of school board members was provided for in an act of 1906 which stipulated that the voters of each ward elect a member to the board for each police jury member in the ward. The first election was

38. La. A., 1870, E. S., #6 sec. 17.	43. La. A., 1877, E. S., #23, sec. 3.
39. La. A., 1871, #8	44. La. A., 1882, #70, sec. 1;
40. La. A., #8, sec. 2.	ibid., 1888, #81, secs. 3-5;
41. La. A., 1871, #8, sec. 1.	ibid., 1892, #29, sec. 1;
42. La. A., 1874, #122, sec. 1.	ibid., 1902, #214, secs. 3-5,

ordered held in 1908 and every four years thereafter.(45) Since 1912 the term of office of members of the school board has been fixed at six years, and the first members elected under the act of that year were required, by resolution, to divide the membership by wards into three divisions; the first group to hold office for two years, the second for four years, and the third for six years. Their successors are elected for six years.(46) Where the increase in membership arises due to the creation of additional wards or the increase in membership arises for any single ward, the board, by resolution, assigns such new members to one of the three divisions, and the term of such new members expires at the same time that the terms of the other members of the divisions expire.(47) Wards containing cities whose schools, under existing laws are not under the jurisdiction of the parish school board, are represented on the board by members elected by voters of the ward living outside the limits of such cities.(48) When a parish contains a municipality whose population is more than one-half of that of the whole parish, then the municipality must have representation on the board in proportion to its population. The total membership on any school board, however, cannot exceed fifteen members.(49) Members of the board are elected at the congressional elections held in November, and take their office on receipt of their commission.(50) Pending their election, any additional members to the board are appointed by the governor.(51)

In 1877 qualifications for membership on the board required residence in the parish for which appointed for one year,(52) and in 1902 members also had to be possessed of the scholastic and moral qualifications.(53) In 1906, when the election of members was provided for, candidates were required to be qualified electors, also to read and write, and own property assessed in their own name to the value of \$300.(54) In 1912 property qualifications were abolished,(55) but were again made a requisite, in addition to other qualifications mentioned, since 1922. At the time of election a candidate must now be assessed for not less than \$500 of individual or community property.(56) Should a member lose all his property a month after election he would not be disqualified.(57)

Until 1912 vacancies in any parish school board were filled by the

45. La. A., 1906, #60, sec. 1.	#25, sec. 3; <u>ibid.</u> , 1882, #70, sec. 1.
46. La. A., 1912, #214, sec. 5; <u>ibid.</u> , 1916, #120, sec. 5; <u>ibid.</u> , 1922, #100, sec. 17.	53. La. A., 1902, #214, sec. 3.
47. La. A., 1916, #120, sec. 5; <u>ibid.</u> , 1922, #100, sec. 17.	54. La. A., 1906, #60, sec. 4.
48. La. A., 1922, #100, sec. 17.	55. La. A., 1912, #214, sec. 5; <u>Atty. Gen. Op.</u> 1912-14, p. 377; La. A., 1916, #120, sec. 5.
49. Const. 1921, art. XII, sec. 10; La. A., 1922, #100, sec. 18; <u>ibid.</u> , 1935, 3rd E. S., #10.	56. La. A., 1922, #100, sec. 17; <u>Atty. Gen. Op.</u> 1926-28, p. 91; <u>ibid.</u> , 1930-32, p. 436; <u>ibid.</u> , 1932-34, p. 298, <u>ibid.</u> , 1934-36, p. 938.
50. <u>Atty. Gen. Op.</u> 1934-36, p. 298.	57. <u>Atty. Gen. Op.</u> 1924-26, p. 476.
51. La. A., 1935, 3rd E. S., #10.	
52. La. A., 1877, E. S.	

state board of education unless a vacancy occurred when it was not in session, in which case it was filled by the governor, subject to the ratification of the board at its next meeting.(58) In 1912 the governor was authorized to fill any vacancies occurring in the school board when the unexpired portion of the term was less than one year, otherwise it was filled by special election.(59) Since 1916 the governor fills vacancies regardless of the length of the unexpired term.(60) A school board member who is appointed by the governor to fill an unexpired term does not have to be confirmed by the senate.(61)

A member of a school board who moves out of the ward from which he was elected or appointed, or moves out of the parish, immediately vacates his office as a member(62) but if he removes his family from the ward and remains himself, he does not vacate his office,(63) nor does he vacate his office by temporary removal from the ward in following his employment.(64)

Prior to 1892 members of the parish school board were subject to removal from office for negligence, incompetency, or other causes by the state board of education.(65) This power was vested in the governor in 1892, but removals had to be ratified by the state board.(66) Since the office has become an elective one, it is presumed that members of the board are subject to removal for the causes and in the manner that other parish, ward, and municipal officers may be removed,(67) i.e., by judgment of the district court.

Members of the school board, before entering upon their official duties, must take the usual oath of office, which oath is filed with the state superintendent of public education.(68) They are not required to post bond.

Until 1888, members of the board, except the secretary, received

- 58. La. A., 1870, E. S., #6, sec. 32; ibid., 1888, #81, sec. 5; ibid., 1892, #29, sec. 1; ibid., 1902, #214, sec. 5.
- 59. La. A., 1912, #214, sec. 5.
- 60. La. A., 1916, #236; ibid., 1922, #100, sec. 17; Atty. Gen. Op. 1930-32, p. 440; ibid., 1936-38, p. 763.
- 61. Atty. Gen. Op. 1924-26, p. 387.
- 62. Atty. Gen. Op. 1916-18, p. 416; ibid., 1926-28, p. 342.
- 63. Atty. Gen. Op. 1918-20, p. 452.
- 64. Atty. Gen. Op. 1936-38, p. 603.
- 65. La. A., 1870, E. S., #6, sec. 20; ibid., 1874, #122, sec. 6.
- 66. La. A., 1892, #29, sec. 2 amends and re-enacts La. A., 1888, #81, sec. 8; ibid., 1902, #214, sec. 6.
- 67. Const., 1898, arts. 217-222; Const., 1913, arts. 217-222; Const., 1921, art. IX, secs. 1-6.
- 68. La. A., 1870, E. S., #6, secs. 19-42; ibid., 1877 E. S., #23, sec. 35; ibid., 1888, #81, sec. 6; ibid., 1892, #29, sec. 1; ibid., 1902, #214, sec. 5.

no compensation as directors or officers.(69) In that year, however, the law allowed each member a per diem of two dollars for attending regular school board meetings, but the whole amount expended for this purpose could not exceed \$100 annually.(70) In 1902 the per diem was increased to three dollars, and in addition mileage was allowed, not to excess of five cents per mile from the member's home to the place of meeting.(71) In 1920 the per diem was increased to \$5,(72) and since 1938 the board has been empowered to fix the compensation, but it must be within the limits of from \$5 to \$15 for each day that a member attends meetings. The mileage has remained unchanged.(73)

The parish school board holds its regular meetings quarterly in the months of January, April, July, and October, and such special or adjourned meetings as occasion may require.(74) There is no legal provision requiring members to attend board meetings, nor is there any penalty for failure to attend.(75) A majority of the board constitutes a quorum for the transaction of business,(76) and no member can vote on any issue by proxy.(77)

The school board is a corporate body, with power to sue and be sued. Legal process is served on the president or in his absence on the vice president of the board.(78)

The significant powers and duties vested in the school board have not changed considerably since 1877. From its own members the board appoints a president, a vice president, and a secretary, the latter

- 69. La. A., 1870, E. S., #6 sec. 26; ibid., 1877, E. S., #23, secs. 7-23; ibid., 1882, #70, sec. 3.
- 70. La. A., 1888, #81, sec. 7.
- 71. La. A., 1902, #214, sec. 8; ibid., 1904, #167; ibid., 1906, #60, sec. 2; ibid., 1912, #214, sec. 5; Atty. Gen. Op., 1912-14, p. 352; ibid., 1914-16, p. 370; La. A., 1916, #120, sec. 5.
- 72. La. A., 1920, 124; ibid., 1922, #100, sec. 17; Atty. Gen. Op., 1932-34, p. 307.
- 73. La. A., 1938, #108.
- 74. La. A., 1877, E. S., #23, sec. 3; ibid., 1882, #70, sec. 1; ibid., 1888, #81, sec. 7; ibid., 1902, #214, sec. 8; ibid., 1908, #49; ibid., 1912, #214, sec. 7; ibid., 1914, #15; ibid., 1916, #100, sec. 20; ibid., 1928, #100, ibid., #1934, 3rd
- 75. E. S., #17; ibid., 1935, 3rd E. S., #10; ibid., 1936, #59. Atty. Gen. Op., 1936-38, p. 765.
- 76. La. A., 1877, E. S., #23, sec. 3; ibid., 1882, #70, sec. 1; Atty. Gen. Op., 1899-1900, p. 117; La. A., 1912, #214, sec. 5; Atty. Gen. Op., 1932-34, p. 306.
- 77. Atty. Gen. Op., 1912-14, p. 346.
- 78. La. A., 1877, E. S., #23, sec. 3; ibid., 1882, #70, sec. 1; ibid., 1888, #81, sec. 6; ibid., 1902, #214, sec. 7; ibid., 1912, #214, sec. 6; ibid., 1916, #120, sec. 6; ibid., 1922, #100, sec. 17; Before the office of vice president was created in 1912, legal process was served on the secretary in the absence of the president.

office, since 1879, being vested in the parish superintendent as an ex officio function. It makes the necessary rules for its own government not inconsistent with state laws and the rules prescribed by the state board; it determines the number of schools to be opened, and their location; fixes the number of teachers to be employed, and selects such teachers from nominations made by the parish superintendent. However, a majority of the full membership of the board may select teachers without the superintendent's endorsement. It may employ teachers by the month or by the year, and must fix their salaries without discriminating as to sex. The board may dismiss any teacher reported to it as incompetent, inefficient or unworthy by the parish superintendent, but not without a hearing. Since 1936, however, this rule had only been made applicable to teachers who have not served a probationary term of three years. After the expiration of the probationary term no teacher can be removed except upon written and signed charges of wilful neglect of duty, or of incompetency, or dishonesty, and then only if found guilty after a hearing by the school board. A teacher may appeal her case to the courts if he or she considers the decision of the school board unjust.(79) Since 1932 the board has been empowered to pension teachers who have taught in the public schools of the parish for forty years or more, at one-half pay.(80) The board must see that all funds for the support of schools, including state funds, are credited to it; the board may receive land for building schoolhouses by purchase or donation, provide for and secure their erection, construct enclosures and outbuildings to protect school property, make repairs, and provide for the necessary furniture and equipment. Contracts for buildings and improvements must be let to the lowest bidder, the board reserving the right to reject any and all bids. It may sue to recover for any damage that may be done to property in its charge; it is empowered to change the location of a schoolhouse, sell or dispose of the old site, and use the proceeds of such sale for procuring a new one.(81)

For the period 1877 to 1912 the school board had been authorized to appoint auxiliary visiting trustees for each ward or school district in the parish, which trustees, if appointed, were required to make quarterly reports to the board of the conditions and needs of the schools.(82) In 1912 the number of trustees for each school district was fixed at three, to be selected by the patrons of each local school district in the manner determined by the parish board. Such trustees had to have

79. La. A., 1916, #120, sec. 36; ibid., 1922, #100, sec. 48; ibid., 1935, #58; Atty. Gen. Op., 1936-38, pp. 865, 868-875.
 80. La. A., 1932, #36.
 81. La. A., 1877 E. S., #23, sec. 4; ibid., 1882, #70, sec. 2; ibid., 1882, #81, sec. 7; ibid., 1902, #214, sec. 8; ibid., 1904, #167, sec. 8; ibid., 1908, #49; ibid., 1912, #214, sec. 7;
ibid., 1914, #15; ibid., 1916, #120, sec. 7; ibid., 1922, #100, sec. 20; ibid., 1928, #110; ibid., 1934, 3rd E. S., #17; ibid., 1935, 3rd E. S., #10; ibid., 1936, #59.
 82. La. A., 1877, E. S. #23, sec. 4; ibid., 1882, #70, sec. 2; ibid., 1888, #81, sec. 7; ibid., 1902, #214, sec. 8; ibid., 1904, #167, sec. 8; ibid., 1908, #49, sec. 8;

the same qualifications as the parish board members.(83) Since 1916 auxiliary visiting trustees have been displaced by local school directors, who are appointed by the parish school board, and whose duties are prescribed by it. The appointment of local directors, however, is not compulsory.(84)

Since 1888 the board has been required to appoint a parish superintendent(85) and since 1916 it has also been authorized to appoint such attendance officers, medical directors, and such other appointees as may be needed, fix their salaries, and prescribe their duties.(86) It may appoint from its own members an executive committee of three members, who must perform such functions as the board may delegate to it. The committee members receive the same compensation for attending committee meetings as they receive when attending board meetings, but they do not receive compensation for more than one committee meeting in any one calendar month, or for both a board and a committee meeting held on the same day.(87)

In 1877 the parish school board was authorized to divide its parish into ward or school districts, define and number them, and apportion the school funds to the districts in proportion to the number of educable children in each.(88) In 1888, when the office of parish superintendent was established, this function was performed by the board in conjunction with that officer, and the boundary and number of each district was recorded in a book kept by the superintendent. School districts could be laid out without reference to the wards in the parish.(89)

Scholars residing in another ward or parish, may attend school in the district most convenient to them, provided that they obtain permission from the proper authorities,(that is the parish school board, and since 1922 the parish superintendents of both parishes concerned) and that the cost of instruction is paid to the parish where they attend school.(90)

In 1914, the parish school board was authorized to call a special election and submit to the voters a proposition to provide for compulsory school attendance. An election on this question could be held in the entire parish, a ward, two or more wards, or in a school district.

83. La. A., 1912, #214, sec. 18. ibid., 1902, #214, sec. 15;
 84. La. A., 1916, #120, sec. 18; ibid., 1912, #214, sec. 13.
ibid., 1922, #100, sec. 24. 90. La. A., 1877, E. S., #23, sec. 33; ibid., 1888, #81
 85. See footnote 158. sec. 12, 13; ibid., 1902, #214, secs. 16, 17; ibid., 1912, #214, secs. 14, 15; ibid., 1916, #120, secs. 14, 15; ibid., 1922, #100, sec. 59; ibid., 1924, #16, ibid., 1934, #138.
 86. La. A., 1916, #120, sec. 28; ibid., 1922, #100, sec. 43.
 87. La. A., 1916, #120, sec. 5; ibid., 1922, #100, sec. 17; ibid., 1938, #108.
 88. La. A., 1877 E. S., #23, sec. 4; ibid., 1882, #70, sec. 2.
 89. La. A., 1888, #81, sec. 11;

(Next entry 395, p. 364)

Parish School Board

If a majority of the voters favored a compulsory school attendance, then the school board was authorized to make the rules to carry it into effect. Such rules applied to private as well as public schools in the area which voted on the question.(91) Since September 1st, 1916, school attendance has been compulsory for children between the ages of seven and fourteen inclusive. There are certain exceptions of this law, when it involves mentally or physically incapacitated children, those who live more than two and one-half miles from a school, etc., but the school board has full power to determine what children are exempt from these provisions.(92)

In 1916 the parish school board was authorized to furnish text-books free of cost to children of indigent parents.(93) Since 1928, however, the state board of education must supply books free to all school children of the state,(94) and since 1936 such supplies as library books, pencils, paper, ink, and the like are also supplied free.(95)

The parish school board is authorized to establish grade, trade, and evening schools, school for adults, schools and classes for exceptional children, and such other schools or classes as may be necessary to meet all special or exceptional requirements. Central or high schools may be established, but the latter type of schools must first receive the approval of the state board of education. In cases where industrial or agricultural courses are fostered by the school board, the state board of education may extend special financial aid to schools meeting the required standards in such courses. No school with less than ten pupils can be established in any locality, but since 1916 an exception has been permitted in such cases when the parish school board gives its reasons for recommending such a school and it receives the approval of the state board of education.(96)

The parish school board uses the general or current school funds, such as the state current school fund, poll taxes until they were abolished in 1935, fines, police jury appropriations, land rents, proceeds from sale of timber on school property, in short, all school funds, except those voted or appropriated for special purposes, to provide equal

91. La. A., 1914, #131. The proces verbal of an election held, relative to compulsory school attendance, had to be recorded in the mortgage records by the clerk of the district court. A copy had to be forwarded to the secretary of state, and a third copy retained in the school board archives. Ibid., sec. 13.

92. La. A., 1916, #27; ibid., 1922, #117; Atty. Gen. Op., 1918-20, p. 419.

93. La. A., 1916, #27, sec. 7;

ibid., 1922, #117, sec. 8.

94. La. A., 1928, #100.

95. La. A., 1936, #153.

96. The establishment of other than grade schools was not mentioned in the laws until 1888. La. A., 1877 E. S., #23, sec. 31; ibid., 1882, #70, sec. 6; ibid., 1888, #81, sec. 10; ibid., 1902, #214, secs. 11-13; ibid., 1910, #272; ibid., 1912, #214, secs. 9-11; ibid., 1916, #120, secs. 9-11; ibid., 1922, #100, secs. 21-58; Atty. Gen. Op., 1904-06, p. 218.

Parish School Board

(Next entry 395, p. 364)

sessions for all schools. No special advantages can be given to a high school in distributing parish school funds. Communities which want better facilities or longer sessions than can be provided by a distribution of the general funds may obtain these by voting special taxes or obtaining funds from other sources.(97)

Where the parish school board organizes or maintains special classes or schools for mentally or physically deficient children, it becomes the duty of the parents or guardians of such children to enforce their regular attendance, under penalty of a fine.(98) School boards of adjoining parishes may make donations to establish a joint school for delinquent children.(99)

The parish school board may create a junior college in a district comprising the entire parish, and order and conduct a special election for levying special taxes, not to exceed two mills on all taxable property for a period of ten years, for its construction and maintenance. The proceeds of such special taxes must be kept in a special fund by the board. The supervision of junior colleges is vested in the state board of education, whose rules regarding such colleges must be enforced by the parish school board and the parish superintendent. The choosing of a location for a junior college is performed by the parish school board and police jury voting as a unit. Junior colleges must be located near, and operated in connection with some state approved high school, and offer two years of standard college work.(100)

Part-time schools or classes which may be established by municipalities for employed boys between fourteen and sixteen years, and for employed girls between fourteen and eighteen years, who have not graduated from high school, are under the exclusive jurisdiction of the parish schoolboard.(101)

Since 1916 the parish school board has been authorized to provide transportation for school children living more than two miles from a school of suitable grade,(102) and since 1932 it has been authorized to provide free transportation to college students, who attend any college under the supervision of the state board of education.(103) Children attending private schools may also be provided free transportation at the expense of the school board. (104) School children are allowed free

97. La. A., 1916, #120, sec. 9; ibid., 1922, #100, sec. 21; Atty. Gen. Op., 1924-26, p. 469.

98. La. A., 1920, #74; ibid., 1922, #111.

99. Atty. Gen. Op., 1918-20, p. 426.

100. La. A., 1928, #173; Atty. Gen. Op., 1928-30, p. 498.

101. La. A., 1932, #70.

102. La. A., 1916, #120, sec. 58; ibid., 1922, #100, sec. 29; ibid., 1928, #202.

103. La. A., 1932, #123.

104. Atty. Gen. Op., 1934-36, p. 241, cites Borden vs. La. State Board of Education, 168 La. 1005.

passage over all public ferries, bridges, and roads over which the state or parish exercises any control.(105)

The school board is authorized to expropriate lands, when it cannot agree with the owner on the purchase price, by applying by petition to the district court.(106) It is empowered to administer donations for any educational or literary purpose.(107) It may donate a right-of-way to the United States for the purpose of constructing canals(108) and it is empowered to execute oil, gas and mineral leases on lands owned by it in whole or in part, fix the terms of the lease, collect the amount due thereunder, and place the proceeds to the credit of the school fund.(109) But it cannot sell a royalty interest in a mineral, gas, or oil lease.(110) Any school board which owns a bed of a non-navigable stream which is subject to overflow annually, may sell such lands to any parish for a game and fish preserve.(111)

The parish school board is prohibited from making any contract or agreement, directly or indirectly, with any church or religious order in connection with any private or parochial school.(112)

Local tax for the support of public schools had been placed on a definite milage basis as early as 1870, at which time the police jury was authorized to levy a school tax not to exceed two mills on the dollar annually, on the taxable property of the parish. The taxes thus collected were turned over to the treasurer of the parish board of school directors, and apportioned among the boards of district school directors in proportion to the number of school children there were in their respective districts. Any such taxes collected within the limits of a municipality which had a separate board were paid to the treasurer of such board.(113) In 1877 the levying of a tax for supporting schools was made mandatory on the police jury, if the parish school board demanded it. Such demand had to be complied with in 30 days, but not more than two mills on the dollar could be levied annually as heretofore. This was apportioned among the wards or school districts in the same manner as the state two mills tax.(114)

105. La. A., 1868, #162, sec. 1	Execpted ferries on the Mississippi River; <i>ibid.</i> , 1902, #214, sec. 12; <i>ibid.</i> , 1912, #214, sec. 10; <i>ibid.</i> , 1916, #120, sec. 10; <i>ibid.</i> , 1922, #100, sec. 61.	110. Gen. Op., 1936-38, p. 810. Atty. Gen. Op., 1934-36, p. 751.
106. La. A., 1896, #96, sec. 1; <i>ibid.</i> , 1902, #227, sec. 1; amended by La. A., 1906, #208,; <i>ibid.</i> , 1910, #123; sec. 1 amended by La. A. 1928, #176.		111. La. A., 1926, #259, sec. 3.
107. La. A., 1904, #158.		112. La. A., 1894, #52; <i>ibid.</i> , 1902, #214, sec. 14; <i>ibid.</i> , 1912, #214, sec. 12; <i>ibid.</i> , 1916, #120, sec. 12; <i>ibid.</i> , 1922, #100, sec. 22.
108. La. A., 1908, #14.		113. La. A., 1870 E. S., #6, sec. 46; <i>ibid.</i> , 1871, #8, sec. 3.
109. La. A., 1922, #20; Atty.		114. La. A., 1877 E. S., #23, sec. 28.

The Constitution of 1879 empowered the legislature to provide that every parish could levy a tax for its public schools, provided that the tax did not exceed the state tax and that the whole amount of the parish taxes did not exceed the limits of parish taxation fixed by the constitution.(115) In 1888 the tax for school purposes was fixed at not less than one and a half mills of the ten mills tax which the police jury and municipalities could levy on the property within their respective districts. The school board was vested with the authority to proceed by mandamus to compel the levy of said tax whenever the police jury or municipal authorities refused or neglected to levy the tax, or to vote for such levy.(116) The limits of local school taxes was increased to six mills on the dollar in 1902(117) and in 1908 any amount could be levied if it did not exceed the entire state tax nor the limit of parish taxation fixed by the constitution, but it could not be less than three mills on the dollar unless the parish school board declared that it could get along on less.(118) In 1918 local taxes for the support of public schools were reduced to one and a half mills on the dollar,(119) but since the constitution of 1921 has been adopted, the tax has been fixed at three mills on the dollar.(120) The recent adoption of the homestead tax exemption law has not resulted in any loss of school funds derived from property tax inasmuch as the state reimburses the school board for the amount which it would ordinarily receive.(121)

Municipalities not exempt from the payment of parish taxes under their charters do not pay the parish school tax inasmuch as it is included in the taxes imposed by the parish, neither does this tax apply to municipalities which by law are conducting and supporting its own public schools.(122)

In addition to local taxes all funds derived from fines and forfeited bonds in criminal cases, less commissions, are turned over to the parish school board in which collected.(123) Poll taxes, until they were abolished in 1934, were turned over to the parish school board

115. Const., 1879, art. 229.	sec. 15; La. A., 1934, #75.
The limit of parish taxation was fixed at 10 mills on the dollar in 1879.	121. La. A., 1934, #54, sec. 3.
116. La. A., 1888, #81, sec. 54; Atty. Gen. Op., 1906-08, p. 142.	122. La. A., 1881, #81, sec. 54; <i>ibid.</i> , 1902, #214, sec. 63; <i>ibid.</i> , 1908, #27; <i>ibid.</i> , 1910, #257; Const., 1913, art. 255; La. A., 1918, #218; <i>ibid.</i> , 1920, #51; Const., 1921, art. XII, sec. 15; La. A., 1934, #75.
117. La. A., 1902, #214, sec. 63.	123. La. A., 1888, #81, sec. 55; <i>ibid.</i> , 1902, #214, sec. 64; Atty. Gen. Op., 1934-36, p. 173; <i>ibid.</i> , 1936-38, p. 328.
118. La. A., 1908, #27, amends sec. 63 of Act 214 of 1902; <i>ibid.</i> , 1910, #257; Const., 1913, art. 255.	
119. La. A., 1918, #218; <i>ibid.</i> , 1920, #51.	
120. Const., 1921, art. XII,	

(Next entry 395, p. 364)

of the parish in which collected.(124)

The school board is required to pay its own pro rata of the assessor's salary and expense fund, as well as the pro rata of the tax collector's salary and expense fund, the latter in proportion to the amount of taxes collected.(125) The assessor's fees are paid by the school board whenever he completes and files his roll.(126)

Special local taxes for giving additional support to public schools, and for building schoolhouses, has been permitted generally since 1898. Any parish, ward, or school district may levy a special tax in excess of the limitations fixed by the constitution, whenever the rate of such increase and the number of years it is to be levied and the purpose for which the tax is intended is submitted to a vote of the property taxpayers of such parish, ward, or school district, and is approved by a majority of the voters in number and value.(127) The Constitution of 1921 imposed certain limitation on special taxes by providing that any political subdivision may levy taxes for constructing or improving schoolhouses, in excess of the limitation otherwise fixed in the constitution, not to exceed five mills on the dollar in any one year for any one purpose, and not to exceed twenty-five mills on the dollars in any one year on any property for all purposes. For giving additional support to public schools, any parish, school district or sub-district, or any municipality contributing to or supporting its public schools may levy taxes, in excess of the limitations otherwise fixed by the constitution, not to exceed, in the aggregate, on any property, in any year, eight mills on the dollar. No special tax can run for a longer period than ten years.(128) Elections for special taxes are called whenever one-third of the property taxpayers of any parish, school district, or municipality petition the police jury or municipal authorities to levy a special tax.(129) The proceeds of special taxes voted and carried may be funded into bonds for the purpose of constructing schoolhouses. The bonds issued must mature annually on the dates fixed by the issuing body, and must conform to the amount and maturity to the proceeds of the special tax and the date of its availability. The interest rate on such bonds cannot be greater than 5% per annum, and each

124. La. A., 1853, #327, sec. 3; ibid., 1854, #74, sec. 1. ibid., 1855, #346, sec. 3; ibid., 1868, #196, sec. 3; Const., 1868, art. 141; La. A., 1869, #114, sec. 4(5); ibid., 1870, E. S., #68, sec. 3; ibid., 1871, #42, sec. 3; ibid., 1872, #14, sec. 1; ibid., 1879, #27, sec. 1; Const., 1879, art. 227; Const., 1898, art. 252; Const., 1913, art. 252; Const., 1921, art. 129. XII, sec. 14; La. A., 1930 E. S., #6; ibid., 1934, #230. The	last act abolishes the poll tax. 125. See essays on Tax Assessor, and Sheriff as Tax Collector, <u>supra</u> . 126. Atty. Gen. Op., 1930-32, p. 449; ibid., 1932-34, pp. 70-73. 127. Const., 1898, art. 232; Const., 1913, art. 232; La. A., 1914, #224. 128. Const., 1921, art. X, sec. 10; La. A., 1934, #83; Atty. Gen. Op., 1928-30, p. 506; ibid., 1936-38, p. 786. La. A., 1898, #131; ibid., 1902, #178, ibid., 1902, #214.
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(Next entry 395, p. 364)

bond must bear across its face a certificate signed by the district attorney, stating that he examined all proceedings pursuant to the bond issue and found them in regular form.(130)

School districts are political subdivisions, with the parish school board as their governing authority. They are created for the purpose of incurring debt, issuing bonds and the levying of special taxes to pay for them. Bonds may be issued by any school district for acquiring lands for building sites and playgrounds, and for purchasing, erecting, enlarging or improving school buildings and teacher's homes, and acquiring the necessary equipment and furnishing therefor. Taxes for this purpose may be levied, when authorized by a vote of a majority in number and amount of the property taxpayers in the district.(131)

The parish school board may create school districts at any time from the entire parish, two or more wards, parts of two or more wards; part of an existing school district; parts of two or more existing school districts, or any other portion of the parish, and order, hold, and conduct special elections to raise additional funds for public schools, or to issue school bonds to build schoolhouses.(132) Since 1920, the board, with the consent of the school board of a contiguous parish, may create school districts composed of parts of both parishes, but no school district can be created which embraces the whole or any part of another district, nor can a sub-district be created, except that the whole parish may be made into a school district within which smaller school districts may exist or be created.(133) Where a school district is composed of parts of two or more parishes, the parish school board of the parish which has the part of the district with the greatest amount of taxable property, is the governing authority.(134)

Two or more school districts may be consolidated if a majority of

130. La. A., 1906, #84; Atty. Gen. Op., 1910-12, pp. 227-234.	1924, #209; sec. 32 amended by La. A., 1924, #218; title sec. 1, 2 and 10 amended by La. A., 1926, #287.
131. La. A., 1906, #122, amend- ing art. 281 of Const., 1898; ibid., 1908, #300; ibid., 1910, #197; ibid., 1912, #132; Const., 1913, art. 281; Board of Direct- ors Public School, Parish of Lincoln vs. Ruston State Bank, 133 La. 109 (1913); Milton vs. Lin- coln Parish School Board, 152 La. 761 (1922); La. A., 1910, #256; ibid., 1912, #218, Const., 1921, art. X, sec. 10; art. XIV, sec. 14; La. A., 1921, E. S., #46; secs. 2-10 amended by La. A.,	132. La. A., 1914, #17; ibid., 1918, #81; ibid., 1920, #152; State vs. Board of School Directors, Jeffer- son Parish, 152 La. 1008 (1922); Roberts vs. Evange- line Parish School Board, 155 La. 331 (1924); Gauthier vs. Parish School Board, Parish of Avoyelles, 165 La. 256 (1928). 133. La. A., 1920, #152, sec. 2. 134. La. A., 1920, #152, sec. 3; Atty. Gen. Op., 1930-32, p. 474.

the property taxpayers of the districts concerned vote in favor of the consolidation. The election may be authorized by the school board, or when petitioned by 25% or more of the property taxpayers of the two or more districts who wish to merge.(135) Where the adjoining school districts have both voted the same special tax and decide to consolidate, the tax voted by the parish which does not have the consolidated school cannot be used by such consolidation (136) Such consolidated school districts are sub-divisions of the state, with full power to incur debt and issue bonds, to assume the outstanding bonded indebtedness of any school district included, to re-adjust, refund and unify the whole or any part of their outstanding indebtedness.(137)

The school board may call a special election throughout the parish or in any district to submit the question of imposing an additional ad valorem tax upon all property subject to taxation, not exceeding three mills in amount, nor for a greater period than ten years, to raise funds to be applied to the payment of existing unfunded debts which arose out of current operation of public schools of the parish or district affected. Taxes imposed for this purpose can only continue until the debts, in principal and interest, are paid.(138) The board may also issue bonds secured by such tax, which can run for ten years, at not more than 6% interest per annum, and which must be sold at par. Instead of selling the bonds, however, it may exchange them with creditors who hold evidence of the unfunded debt, provided the exchange is made on a par basis.(139)

Under a law of 1877 the school board was forbidden to issue negotiable evidence of debt(140) and was required to limit its annual expenses for maintaining free public schools to the amount of revenue derived from the state, parish, and such donations as might be made by citizens.(141) In recent years, however, it has been permitted to dedicate up to two mills of the taxes authorized to it, for not more than twenty-five years, to pay its indebtedness, exclusive of its bonded indebtedness, which may have been lawfully incurred before July 1st, 1938.(142) Two or more debts may be combined and a certificate issued for the whole. Certificates may only be issued when authorized by ordinance or resolution, passed by the board, and cannot bear more than 6% interest per annum, payable semi-annually or annually. These are executed by the president and secretary of the school board.(143) The board may also issue certificates of indebtedness to retire previously issued certificates of indebtedness.(144)

135. La. A., 1922, #33. sec. 5.
 136. Atty. Gen. Op. 1936-38, p. 295. 142. La. A., 1928 E. S., #18 sec. 2; *ibid.*, 1932, #130; *ibid.*, 1935 2nd E. S., #13; *ibid.*, 1936, #207; *ibid.*, 1938, #347
 137. La. A., 1934, #149; *ibid.*, 1938, #72.
 138. La. A., 1936, #301, sec. 1; *ibid.*, 1938, #340, sec. 1. 143. La. A., 1928, E. S., #18, sec. 3; *ibid.*, 1938, #347, sec. 2.
 139. La. A., 1938, #340, sec. 3.
 140. La. A., 1877, E. S., #23, sec. 4 amended by *ibid.*, 1882, #70, sec. 2. 144. Atty. Gen. Op., 1936-38, p. 792.
 141. La. A., 1877 E. S., #23,

Due to the excessive debts incurred by many political subdivisions in the last decade, and because of the creation of taxing districts within taxing districts, the legislature, in 1935, created the State bond and tax board to protect the credit of the State and its subdivisions. Since then no public board, school district, or other political corporation or taxing district is permitted to borrow money, incur debt, or issue bonds or other evidences of debt, or make contracts for public works, without the consent and approval of the State bond and tax board. Nor can a petition be filed in a bankruptcy court of the United States by any agency of the state, without the written consent of the board.(145) In 1935 there was also created a state advisory board, and no parish school board could expend any money, or credit from the sale of bonds or other evidence of debt, or from any loan or grant received from the United States, without the approval, regulation and supervision of this board.(146)

All funds belonging to or received by the parish school board must be deposited in such bank or banks in the state, as it selects as its fiscal agent. Fiscal agents are selected by the parish school board in the same manner and under the same conditions as the police jury selects its fiscal agent.(147) It is not liable for any loss of funds if the fiscal agency law is complied with in the selecting of same.(148)

The parish school board must adopt a budget of expected revenues and probable expenditures annually, and since 1934, list them in the form prescribed by the state board of education. The budget of revenues cannot include probable revenues from doubtful or contingent sources, and if during the course of a school year such revenues are realized, then the board is required to prepare and adopt an amended budget of revenues, expenses, and disbursements. In parishes where state support for public schools of elementary and secondary grades amounts to \$10,000,000 or more the parish school board is required to submit copies of its budget to the state board of education for review, examination, and advice. But the state board has full authority over the budgets of parish school boards that incur debt arising out of the current operation and maintenance of their school systems, that is, incur expenses within the current school year in excess of the total amounts received from state, parish, constitutional, statutory, and regular sources, including any special taxes allowed by existing laws. The state board has the right to compel such parish board to operate the schools with-

145. La. A., 1935 2nd E. S., #1; #2; #6; Atty. Gen. Op., 1936-38, p. 848. Gen. Op., 1914-16, p. 489; La. A., 1920, #14 amends Sec. 3 of Act 205 of 1912, *ibid.*, 1932, #45; *ibid.*, 1934, #39.
 146. La. A., 1935 2nd E. S., #10, repealed by La. A., 1936, #3. 148. Atty. Gen. Op., 1932-34, p. 248.
 147. La. A., 1912, #305; Atty.

(Next entry 395, p. 364)

in the receipts normally expected and set up in the school budget.(149)

The school board is required to operate on a fiscal year basis, and those who had been operating on a calendar year basis were permitted to continue on that basis provided that they began operating on a fiscal year basis on and after July 1st, 1935. The board is authorized to borrow money to meet its budget of expenditures. Up to 1934 it could pledge its revenues to secure such loans, for the calendar or fiscal year. During the 1934-35 school year it was authorized to borrow money to meet its budget in an amount aggregating not more than three-fourths of its expected revenues for current operation, but since then it can only borrow one-half of its expected revenues for the current operation. For such loans the board can execute notes or other evidences of debt payable before the close of the school year. The board is prohibited from making budgets of expenditures for current expenses in excess of the budget of probable revenues.(150)

The parish school board has been required to select annually an official printer, but since 1935 the approval of the state printing board is necessary to make the appointment effective. The official printer must be an editor or owner of an established newspaper published in the parish for one year preceding such selection. Where there is no newspaper published in the parish, one may be selected in an adjoining parish as the official journal. The school board may at their option have its proceedings, ordinances, and notices printed by contract.(151)

The parish school board is required to furnish the supervisor of public accounts, quarterly from 1910 to 1918, and semi-annually since then, with sworn statements of all moneys received by it, and from what sources, and all moneys expended by it and for what purposes. These statements must have all vouchers and other papers attached to them in order to prove their correctness. No officer is authorized to destroy any voucher or other paper before they are examined and passed upon by the supervisor of public accounts.(152)

The district attorney is the attorney and counsel for the school

149. La. A., 1912, #214, sec. 68; ibid., 1916, #120, sec. 56; ibid., 1922, #100, sec. 27; ibid., 1932, #108, sec. 1; ibid., 1934, #55, sec. 1; Atty. Gen. Op., 1912-14, p. 353; ibid., 1926-28, p. 292; ibid., 1932-34, p. 315.

150. La. A., 1916, #120, sec. 62; Atty. Gen. Op., 1916-18, p. 448; La. A., 1922, #100, sec. 32; ibid., 1926, #19, ibid., 1932, #108, sec. 2; ibid., 1932, #179; ibid., 1934, #55.

151. La. A., 1910, #134, sec. 1; ibid., 1920, #65; ibid., 1921 E. S., #49; ibid., 1928, #201; ibid., 1935, 2nd E. S., #8.

152. La. A., 1910, #25, sec. 5; ibid., 1918, #109, sec. 4.

(Next entry 395, p. 364)

board, and serves in this capacity without extra compensation.(153) The parish school board is not required to furnish bond in any judicial proceedings for or against the board.(154)

Parish Superintendent

The office of parish superintendent was established in all parishes, except Jefferson and Orleans, in 1847(155) but it was shortly abolished(156) and it was not recreated again until 1879. The appointment of a parish superintendent, however, was optional with the parish school board until 1888.(157) The parish superintendent is appointed by the board, holds office for four years, and is ex officio secretary of the board.(158) Since 1907 he has also been designated as treasurer of school funds.(159)

Until 1921 the important qualifications necessary for eligibility to the office of parish superintendent were high moral character, executive ability, educational qualification, age, residence in the parish for which appointed and qualifications for voting. In 1908 it was also required that a person obtain a certificate of eligibility from the state board of education before he could be appointed.(160) Since 1921 the qualifications of parish superintendent are fixed by the state board of education, and he does not necessarily have to be a resident of the parish for which appointed.(161)

The parish superintendent is removable for incompetency, neglect of duty, or malfeasance in office by a majority vote of the parish school board. Prior to 1912 he was authorized to appeal his case to the state board of education if he appealed within ten days after his dismissal,

153. La. A., 1880, #96, sec. 4; ibid., 1888, #81, sec. 9; ibid., 1902, #214, sec. 10; ibid., 1912, #125; ibid., 1916, #120, sec. 8; ibid., 1920, #221; ibid., 1938, #341, sec. 1.

154. La. A., 1902, #173.

155. La. A., 1847, #225, sec. 11; see also sec. 33.

156. La. A., 1852, #310, sec. 1; #312.

157. Const., 1879, art. 225; La. A., 1882, #70, sec. 2.

158. La. A., 1883, #81, secs. 5-7; ibid., 1892, #29; ibid., 1898, #32; Const., 1898, art. 250; La. A., 1902, #214, sec. 8; ibid., 1904, #167; ibid., 1908, #49; ibid., 1910, #117; ibid., 1912, #214, secs. 7-27; Const., 1913, art. 250; La. A., 1916, #120, sec. 27; Const., 1921, art. XII, sec. 10; La. A., 1922, #100, sec. 19.

159. La. A., 1907, E. S., #17; ibid., 1908, #232; ibid., 1912, #214, sec. 65; ibid., 1916, #120, sec. 53; ibid., 1922, #100, sec. 51.

160. La. A., 1888, #81, sec. 25; ibid., 1898, #92; ibid., 1902, #214, sec. 8, 35; ibid., 1904, #167; ibid., 1908, #49; ibid., 1910, #117, sec. 1; ibid., 1912, #214, sec. 27; ibid., 1916, #120, sec. 27; Atty. Gen. Op., 1906-08, p. 155; ibid., 1906-09, p. 278; ibid., 1910-12, p. 420.

161. Const., 1921, art. XII, sec. 10; La. A., 1922, #100, sec. 19.

and if the state board reversed the decision of the parish board, he had to be reinstated. This no longer holds true and now the parish board has full authority to dismiss the parish superintendent.(162) The parish superintendent is not a public officer within the meaning of the section of the constitution providing for the removal of public officers by judgment of the district court of his domicile.(163)

The parish superintendent must take the oath of office before entering upon his official duties(164) and is required to post bond in his capacity as treasurer of school funds only.(165)

Under the constitution of 1879 the parish superintendent's salary was fixed at not more than \$200 per annum,(166) and in 1888 he was allowed an additional \$125 per annum for his expenses in visiting schools on condition that his services were highly satisfactory to the school board.(167) There was no further increase until 1898 at which time the legislature placed the limits of his salary at from \$200 to \$1,200 per annum, leaving the matter of determining his salary within these limits to the parish school board.(168) The minimum was increased \$600 in 1904 (169) and under an act of 1916 it was fixed at not less than \$900 nor more than \$4,000 per annum.(170) The school board still fixes his salary within the limits prescribed by law,(171) and may reduce it at discretion if no contract exists for a given period of time.(172)

The parish superintendent is required to visit each school in his parish as often as possible during the year and exert his best endeavors in promoting the cause of education.(173) He is required to keep a record of all the business transacted by him, the names and numbers, and description of school districts, the tabulation of the reports of school principals made monthly to him, and all other papers, books and documents of value. These are open to inspection at all times to any person inter-

- 162. La. A., 1888, #81, sec. 8; 1916, #120, sec. 53; ibid.,
ibid., 1892, #29, sec. 2; 1922, #100, sec. 51.
- ibid., 1902, #214, sec. 9; 166. Const., 1879, art. 225; La. A.,
ibid., 1904, #167, sec. 9; 1888, #81, sec. 25.
- ibid., 1912, #214, sec. 7; 167. La. A., 1888, #81, sec. 27.
- ibid., 1914, #15; ibid., 168. La. A., 1898, #92; ibid.,
1922., #100, sec. 19; Atty. 1902, #214, sec. 35.
- Gen. Op., 1924-26, p. 464; 169. La. A., 1904, #167; ibid.,
ibid., 1936-38, p. 876. 1912, #214, sec. 27.
- 163. State vs. Stanley, 173 La. 170. La. A., 1916, #120, sec. 27.
- 307 (1931). 171. Atty. Gen. Op., 1916-18, p.
449; ibid., 1934-36, p.
243.
- 164. Atty. Gen. Op., 1932-34, p. 172. Atty. Gen. Op., 1914-16,
283; cf. Const., 1879, art. p. 369.
- 149; Const., 1898, art. 160; 173. La. A., 1888, #81, sec. 26;
Const., 1913, art. 161; ibid., 1902, #214, sec. 36;
Const., 1921, Art. XIX, sec. ibid., 1912, #214, sec. 28;
1. ibid., 1916, #120, sec. 28;
165. La. A., 1907, E. S., #17; ibid., 1922, #100, sec. 43.
- ibid., 1908, #232; ibid.,
1912, #214, sec. 65; ibid.,

ested in any matter pertaining to the public schools.(174)

He must maintain his office at such place as the school board may choose,(175) and keep his office open during the usual office hours to receive reports of teachers and others and to transact the necessary business, unless he is visiting schools or attending to his duties elsewhere.(176)

He is required to make quarterly reports to the parish school board relative to the status of schools under his supervision, which reports must be published in the official school board journal. As secretary of the school board it is his duty to keep full minutes of its proceedings, and perform all duties usually connected with the office of secretary.(177)

The parish superintendent is required to report annually by August 15th to the state board of education on the situation of the schools in his parish, as the state superintendent may determine. On his failure to submit a report on the above date, without an acceptable excuse to the state superintendent, the state board may delegate an auditor to prepare a report, and pay his salary and expenses out of the salary of the parish superintendent.(178) Prior to 1922 the report was made to the state superintendent and gave in tables an aggregate of the school districts in the parish by number, the districts in which schools were taught, the length of time taught, the highest, lowest, and average attendance, the cost of tuition of each child for the session and per month, number of private schools, academies and colleges in the parish, and their length of school sessions, the number of teachers employed, male and female, for the common schools, the average wages of male teachers, the amount of money raised for schools in the parish by local tax or otherwise, and for what purpose it was expended, the number and kind of schoolhouses and the value of each, the number constructed during the year preceding the report, the number of district libraries and the number of volumes in each, and the increase of books during the year, and the amount received and expended for them.(179)

In order to aid him in obtaining this statistical information,

- 174. La. A., 1888, #81, sec. 31; ibid., 1912, #214, sec. 33;
ibid., 1902, #214, sec. 39; ibid., 1916, #120, sec. 7,
ibid., 1912, #214, sec. 30; 33; ibid., 1922, #100, sec. 7,
ibid., 1916, #120, sec. 30; 20, 47; ibid., 1928, #110,
ibid.; 1922, #100, sec. 44. ibid., 1934, 3rd E. S., #17;
175. Prior to 1916 his office had ibid., 1935, 3rd E. S., #10;
to be at the parish seat. ibid., 1936, #59.
- 176. La. A., 1888, #81, sec. 33; 178. La. A., 1922, #100, sec.
ibid., 1902, #214, sec. 41; 37.
- ibid., 1912, #214, sec. 32; 179. La. A., 1888, #81, sec. 30;
ibid., 1916, #120, sec. 32; ibid., 1902, #214, sec. 38;
ibid., 1922, #100, sec. 46. ibid., 1910, #53; ibid.,
177. La. A., 1902, #214, sec. 1912, #214, sec. 29; ibid.,
42; 1916, #120, sec. 29.

each principal of a school, before receiving his monthly salary, must make a report to the parish superintendent as may be required, under penalty of having his salary withheld.(180)

The parish superintendent is authorized to administer the oath required of any official of common schools, or of any person who is required to make oath in any matter relating thereto, except to qualify school directors.(181)

Under an act of 1888, examinations of persons applying for teaching positions were held under the personal supervision of the parish superintendent. He was assisted in making these examinations and in issuing certificates of eligibility by a committee of two persons appointed by the school board.(182) Since 1912, however, certificates of eligibility are issued by the state board of education, but the parish superintendent conducts the examination, collects the fees, and sends fees and answer papers to the state superintendent. The questions which are used in examining teachers are prepared by the state examining committee, and when approved by the state superintendent, are sent to the parish superintendent.(183)

Between 1888 and 1902 the parish superintendent was a member of a committee of three (the president of the school board, a member appointed by the board, and the superintendent) who appointed teachers and filled vacancies in teaching positions.(184) In 1902 this duty was vested exclusively in the school board,(185) but since 1912 the parish superintendent makes the nominations and the school board does the appointing.(186) Contracts with teachers are signed by the parish superintendent and the contracting teachers,(187) but he must first ascertain whether the teacher holds a certificate issued by the state board of education before entering into contract.(188) He has no power to increase or decrease the salary of teachers.(189)

The parish superintendent must report on the incompetency, inefficiency or unworthiness of any teacher to the school board. Any teacher who is thus reported is entitled to a hearing by the board, and if dismissed under

180. Between 1902 and 1916 it was the custom to withhold \$2 of the principal's salary if he failed to make the report. This fine went into the state institute fund. La. A., 1902, #214, sec. 60; ibid., 1912, #214, sec. 63; ibid., 1916, #120, sec. 51; ibid., 1922, #100, sec. 50.

181. La. A., 1888, #81, sec. 32; ibid., 1902, #214, sec. 40; ibid., 1912, #214, sec. 31; ibid., 1916, #120, sec. 31; ibid., 1922, #100, sec. 45.

182. La. A., 1888, #81, sec. 44; ibid., 1902, #214, sec. 37.

183. La. A., 1912, #214, sec. 50; ibid., 1916, #120, sec. 40; La. A., 1922, #100, sec. 11.

184. La. A., 1888, #81, sec. 28.

185. La. A., 1902, #214, sec. 37.

186. See footnote 79.

187. La. A., 1912, #214, sec. 17; ibid., 1916, #120, sec. 17.

188. La. A., 1922, #100, sec. 49.

189. Atty. Gen. Op., 1924-26, p. 478.

these provisions, she or he receives payment for services for the current month.(190) Since 1936 teachers have been classified into two groups, probationary teachers and permanent teachers. The above method of removal now applies only to teachers who have not served a probationary term of three years, after which time they are considered permanent. No permanent teacher can be removed upon written and signed charges of wilful neglect of duty, incompetency or dishonesty, and then only if found guilty after a hearing by the school board.(191)

The parish superintendent is required to hold teachers' institutes for the teachers of his parish. Formerly he was required to report to the state superintendent, in his annual report, of the time and place where teachers' institutes were held, the names of persons who conducted them, the number of persons in attendance, the sums collected, the number and names of teachers of common schools who did not attend, and such other information as he deemed of value. In 1912 the annual report of institute work in his parish was ordered transmitted to the state institute conductor upon blanks furnished by the institute conductor.(192)

The sparsity of schools in the early days sometimes made it necessary to create a school district of a neighborhood divided by a boundary line of two parishes. This was done for the convenience of such neighborhood by the parish superintendents of both parishes, but the district was reported, together with the census of school children, as belonging to the parish in which the schoolhouse was situated by the parish superintendent as though the district lay entirely in one parish.(193) In 1912 this function was vested in the parish school boards of the parishes concerned.(194) Children may attend schools in adjoining parishes when schools of suitable grade have not been provided in their own parish, by obtaining a permit from the parish superintendent of their own parish, and receiving the approval of the parish superintendent of the parish in which they wish to attend school. The superintendent of the children's home parish must settle monthly for their instruction on the basis of per capita cost of instruction in the school attended. Children who live outside the limits of a city which operates its own schools may attend such city school if suitable grades are not provided by the parish school board. Settlement for cost of instruction is made as above, with the city superintendent.(195)

The parish superintendent is authorized to issue employment certificates to minors, between fourteen and sixteen years of age, seeking employment. In parishes with a city of more than 30,000 inhabitants the parish

190. La. A., 1912, #214, sec. 46; ibid., 1916, #120, sec. 36; ibid., 1922, #100, sec. 48.

191. La. A., 1936, #58.

192. La. A., 1888, #81, secs. 34-43; ibid., 1896, #111, sec. 5; ibid., 1910, #119, sec. 1; ibid., 1912, #214, sec. 39, 43.

193. La. A., 1888, sec. 12; ibid., 1902, #214, sec. 16; Atty. Gen. Op. 1904-06, p.122.

194. La. A., 1912, #214, sec. 14; ibid., 1916, #120, sec. 14.

195. La. A., 1922, #100, sec. 59; ibid., 1924, #16; ibid., 1934, #138.

(Next entry 395, p. 364)

superintendent may designate a representative in such city to act for him in this respect.(196)

Whenever the state superintendent intends to visit a parish he gives notice of the time of his intended visit to the parish superintendent, who meets and confers with him on all matters connected with the interest of the common schools of the parish.(197)

Treasurer of School Funds

It is apparent that no treasurer of school funds was provided for by law until 1827. This was probably due to the fact that no concrete school system has been evolved before that date. The funds appropriated by the state to each parish were merely apportioned among the schools by the school trustees, and their disposal accounted for by them to the general assembly semi-annually.(198) In 1827, however, a more workable parish school system was established under a board of administrators, who appointed a person, not a member of their board, as treasurer of school funds. He gave bond in such amount as the board determined, drew the state appropriations from the treasury, paid out funds on the order of the board, and rendered an account of all money received and paid out by him.(199)

This system was maintained until 1847 when the office of parish superintendent was established in all parishes, except Jefferson and Orleans, and he was declared to be treasurer of all school funds. The funds to which Jefferson Parish was entitled were ordered distributed and paid over to the treasurer of the several municipalities therein who maintained separate schools, and to the treasurer of the parish, in accordance with the number of children entitled to an education in these areas.(200)

Although the parish superingendent was required to give bond as treasurer of school funds no mention is made whether this was applicable to the treasurer of Jefferson Parish, and to the treasurers of the several municipalities therein who receive school funds.(201) This was no doubt left up to the respective school authorities themselves, as well as the fixing of compensation, if any, and the prescribing of the duties of school treasurer.

When office of parish superintendent was abolished in 1852, a re-organ-

196. La. A., 1926, #176, sec. 2; amends and re-enacts the title and secs. 2, 4, 6 and 10 of Act 301 of 1908; as amended by La. A., 1914, #133, and <u>ibid.</u> , 1916, #177; <u>ibid.</u> , 1932, #167, sec. 2.	199. <u>ibid.</u> , 1821, p. 62, sec. 2. La. A., 1827, p. 80. secs. 3, 4.
197. La. A., 1888, #31, sec. 18; <u>ibid.</u> , 1896, #35, sec. 3; <u>ibid.</u> , 1912, #214, sec. 21; <u>ibid.</u> , 1916, #120, sec. 21.	200. La. A., 1847, #225, sec. 13; <u>ibid.</u> , 1848, E. S., #61; sec. 4; <u>ibid.</u> , 1853, #250, secs. 12, 34; <u>ibid.</u> , 1855, #321, secs. 5, 30.
198. La. A., 1819, p. 52, sec. 2;	201. La. A., 1847, #225, sec. 13; <u>ibid.</u> , 1848, E. S. #61, sec. 4.

(Next entry 395, p. 364)

ization of free public schools was made the following year. Insofar as Jefferson Parish was concerned, however, these changes were not to apply thereto,(202) but it is doubtful whether the duties prescribed for the parish treasurer as school treasurer were also meant to be non-operative for Jefferson. The parish treasurer was directed to give bond for the safe keeping and faithful disbursement of the funds entrusted to him. The amount of bond was to be equal the sum formed by multiplying the number of children of the legal age to attend public schools, by the number eight. It was to be payable to the police jury president and his successors in office, inscribed in the office of the parish recorder, and approved by the police jury.(203) No school money could be paid to the treasurer until the state superintendent and the tax collector were notified by the police jury president that the treasurer gave satisfactory bond.(204)

It was his duty to notify the state superintendent quarterly of the amount which he may have received from the tax collector of his parish, and to notify the school directors of the amount on hand subject to withdrawal. The sums due to each parish, from the annual collection of school taxes, were paid quarterly to the treasurer by the state tax collector, but no parish script or other evidence of parish indebtedness could be turned over to him in payment of school moneys. However, he was authorized to receive and liquidate the certificates of the state superintendent issued to teachers for balance due them, when he was notified by the state superintendent of such outstanding debts.(205)

The parish treasurer was required to keep a book to register all unpaid drafts of the school directors, endorse them when presented, and pay them in the order presented when there were sufficient funds.(206)

In 1860 when there was a district school board for the right and left bank of Jefferson Parish, there probably was a treasurer for each school board as well, but there is no law confirming this opinion. Following the re-organization of the school system in 1869 a school board was appointed for each police jury ward or district, and a treasurer elected by each from their own number. He was required to give bond, with such sureties as the district board determined.(207) and received such compensation as it would fix for him.(208) He received all money apportioned to the district by the auditor of public accounts, and all money in the parish treasury collected on the district tax for his district.(209) He paid out the same on the order of the president, countersigned by the secretary, and kept an account of all receipts and ex-

202. La. A., 1853, #250, sec. 34.	206. La. A., 1853, #250, sec. 17; <u>ibid.</u> , 1854, #82, sec. 3; <u>ibid.</u> , 1855, #321, sec. 10.
203. La. A., 1853, #250, sec. 12; <u>ibid.</u> , 1855, #321, sec. 5.	207. La. A., 1869, #121, sec. 27; <u>ibid.</u> , 1870, E. S., #6, sec. 22.
204. <u>Idem.</u>	208. La. A., 1869, #121, sec. 27.
205. La. A., 1853, #250, secs. 13-16; <u>ibid.</u> , 1854, #82; <u>ibid.</u> , 1855, #321, secs. 6-9.	209. La. A., 1869, #121, sec. 38.

penses in a book provided for that purpose.(210) Money collected by the district tax for schoolhouse purposes and all contingent expenses were ordered kept in a "School House Fund," and that received for teachers in a "Teachers' Fund." Whenever there was insufficient funds on hand to pay in full a warrant drawn on a specific fund, he was authorized to make partial payment, paying as near as possible an equal proportion of each warrant.(211) He had to submit a statement of his accounts from time to time, and his books were to be always open for inspection.(212)

In 1871 a parish-wide school board was created for Jefferson Parish, and a treasurer was appointed by it from their own number.(213) He was required to give bond in an amount not less than \$5,000., approved by the parish or district judge and the parish recorder. This bond could be increased in proportion to the amount of school funds in the treasury, by order of the parish board, or by the district judge or by order of the state superintendent.(214) His salary could not exceed \$100 per annum, and was ordered paid out of local school funds.(215)

In 1877 the parish treasurer of each parish, except Orleans, was again designated the treasurer of all school funds, and in this capacity was required to post bond in a sum equal to the amount annually apportioned to the parish by the state. The bond was executed in favor of the governor, accepted by the parish school board and recorder, recorded in the mortgage book, and a copy forwarded to the state superintendent and state treasurer, with a certificate of its registry and acceptance endorsed thereon.(216) If he failed to qualify, however, the appointment of a treasurer devolved on the state board of education.(217) His compensation as school treasurer was ordered fixed by the state board of education according to the side of the parish and the amount of fund to be disbursed, but could not exceed 3% in 1877, and in 1888, 2½% of the amount disbursed by him.(218)

After the treasurer's bond had been accepted it became his duty to demand of his predecessor the custody of all books and papers and the balance of school money in his hands, to examine these accounts, and to report all delinquencies discovered to the district attorney and to the state board of education.(219)

210. La. A., 1869, #121, sec. 36; ibid., 1870, E. S., #6, sec. 23. 1902, #214, secs. 65, 66; sec. 65 amended by #17 of E. S. of 1907.

211. La. A., 1869, #121, sec. 37; ibid., 1870, E. S., #6, sec. 23. 217. La. A., 1877, E. S., #78, sec. 1.

212. La. A., 1869, #121, sec. 39; ibid., 1870, E. S., #6, sec. 23. 218. La. A., 1877, E. S., #23, sec. 12; ibid., 1888, #81, sec. 60; ibid., 1902, #214, sec. 69.

213. La. A., 1871, #8, sec. 1. 219. La. A., 1877, E. S., #23, secs. 10, 40; ibid., 1888, #81, sec. 58; ibid., 1902, #214, sec. 67; ibid., 1912, #214, sec. 66; ibid., 1916, #120, sec. 54; ibid., 1922, sec. 52.

214. La. A., 1871, #8, sec. 1.

215. La. A., 1871, #8, sec. 1.

216. La. A., 1877, E. S., #23, secs. 8, ibid., 1888, #81, secs. 56, 57; ibid.,

The duties prescribed for the parish treasurer in this capacity were in most respects identical with those outlined for the treasurers of the district school directors in the act of 1869. It was his duty to receive and give receipt for all funds apportioned for free public schools to the state treasurer and parish tax collector,(220) to pay out funds only to warrants drawn by the president and countersigned by the secretary of the parish board, and to state against what school district the warrant was drawn, to pay these warrants only to the extent of the amount credited to the ward or school district against which the warrant has been drawn, and in the order drawn, to file them in his office as vouchers, and to keep them open to inspection, together with the account books.(221) He was required to furnish the parish board with accounts of his receipts and disbursements whenever it demanded them, and also an annual report of his accounts to the state superintendent.(222)

Since 1907 the superintendent of parish schools has been the treasurer of school funds. He must give bond in such amount as the school board determines. It may be either a personal bond or by a surety company. He receives no compensation for his services as treasurer.(223)

His duties in this capacity are similar to those assigned to the parish treasurer when he functioned as school treasurer.(224) He must deposit school funds in such bank or banks as the parish school board may designate.(225)

The records of the Washington Parish school board and of the superintendent of parish schools are kept in the school board office, unless a different location is indicated at the end of the entry.

220. La. A., 1877, E. S., #23, sec. 8; ibid., 1888, #81, sec. 56; ibid., 1902, #214, sec. 65; ibid., 1907, E. S., #17. 1912, #214, sec. 65; ibid., 1916, sec. 53; ibid., 1922, #100, sec. 51; ibid., 1928, #180; Atty. Gen. Op., 1932-34, p. 147.

221. La. A., 1877, E. S., #23, sec. 11; ibid., 1888, #81, sec. 59; ibid., 1902, #214, sec. 68; ibid., 1912, #214, sec. 67. 224. La. A., 1916, #120, sec. 55; ibid., 1922, #100, sec. 53.

222. La. A., 1877, E. S., #23, sec. 13; ibid., 1888, #81, sec. 61, ibid., 1902, #214. 225. La. A., 1907, E. S., #17; ibid., 1908, #232; ibid., 1912, #205, sec. 3; #214, sec. 65; ibid., 1916, #120, sec. 53; ibid., 1920, #14, sec. 3; ibid., 1922, #100, sec. 51.

223. La. A., 1907, E. S., #17, ibid., 1908, #232, ibid.,

Proceedings

395. MINUTES, SCHOOL BOARD, PARISH OF JEFFERSON, Oct. 2, 1908--.
4 vols.

Record of proceedings at regular and special meetings of the board giving details as to reports rendered by the superintendent of schools, school board treasurer, and the home demonstration agent, elections of superintendent and school board members, appointments of teachers, adoption of budgets, petitions received by the board, ordinances passed, including those organizing and creating school districts and those ordering special elections on bond issues, proces-verbeaux of election returns, and other matters pertaining to educational affairs. The minutes of each meeting are dated, signed by the president and secretary of the board, and give the names of members present and absent. Arr. chron. by date of meeting. No index. Hdw. 1908-16; typed 1917--. Vols. aver. 400 pp. 15 x 9 x 1 to 18 x 12 x 3.

Financial Accounts

396. [GENERAL JOURNAL], 1935--. 1 vol.

Daily record to debits to accounts payable and debits and credits to general ledger accounts, giving date of entry, name of account, amount involved, and page number of ledger. Arr. chron. by date of entry. No index. Hdw. under printed headings. 100 pp. 14 x 8 $\frac{1}{2}$ x $\frac{1}{2}$.

397. CASH BOOK, PARISH SCHOOL BOARD, Jan. 1, 1909--. 9 vols. Title varies: Jefferson Parish School Board.

Record of receipts and disbursements. Receipts are divided under revenue and non-revenue headings; revenue receipts entries give date, from whom received, amount, and whether source is state, federal, special or parish. Cash disbursements and accounts payable register sheets, give date, name of account, subsidiary ledger folio number, check number, debits and credits to accounts payable, cash credits, and distribution of amount into payments for current operation, capital outlay, debt service and unclassified items, accounts. Arr. by receipts and disbursements, chron. thereunder by date of entry. No index. Hdw. under printed headings. Aver. 200 pp. 16 x 11 x 2 to 18 x 22 x 2.

398. LEDGER, 1907-1908--. 5 vols.

General ledger giving date and amount of debits and credits to various accounts, and book and page number of record from which entries were posted. Arr. by accounts, and chron. by date of entry thereunder. Indexed in vol. alph. by 1st letter in title of account. Hdw. and hdw. under printed headings. Aver. 250 pp. 15 x 9 x 2. 10 x 15 x 2.

399. SPECIAL FUNDS, 1938--. 1 looseleaf vol.

Record of receipts and disbursements of special funds for retiring bond issues. Receipts give date, source, name of fund, amount of receipt, and in the case of receipts from tax collector, whether taxes for retiring bonds and paying interest thereon are deferred or current. Disbursements give check, date, to whom issued, name of fund, amount, and whether payment was made for redemption of bond or interest thereon. Arr. chron. by date of transaction. No index. Hdw. under printed headings. Aver. 100 pp. 9 x 16 x 1.

400. BOND BOOK, JEFFERSON PARISH SCHOOL DISTRICT NO. 1, 1922, 1925. 4 vols. (numbered by bond issue nos.) Title varies; Road District No. 1.

Bonds and coupons which have been redeemed and cancelled. Bonds give serial number, denomination, date of issue, due date, and where payable. Coupons give number, amount, date payable, where payable, and bond number. Arr. numer. by bond nos. No index. Printed. Aver. 150 pp. 24 x 28 x 3.

401. [CANCELLED CHECKS], 1909--. 122 bundles.

Cancelled checks returned to this office by various banks at which they were presented for payment by original holders. Arr. chron. by date of issue. No index. Hdw. on printed forms. Aver. 100 checks. 3 x 8 x 12. 1909-38, 109 bundles in basement, 1939-- 13 bundles in parish school board office.

School Census

402. LIST OF EDUCABLE CHILDREN BETWEEN THE AGES OF SIX AND EIGHTEEN YEARS, 1907, 1911, 1915. 5 vols. (Dated).

Record of all educable children residing in the parish at the time each census was taken, giving name, age, color and sex of child. Arr. numer. by ward nos. No index. Hdw. under printed headings. Aver. 100 pp. 16 x 10 x 1/2. 1 vol. 1907, in office of parish prison, 306 Derbigny St., Gretna, La.; 4 vols. 1907-15, in parish school board office.

403. [FIELD CENSUS SHEETS], 1935. 2 steel file drawers.

Original work sheets of enumerators engaged to list all educable children between the ages of six and eighteen years residing in the parish in 1935, giving name, race, educational status, occupation, employer, ward, and post office address of parent or guardian of children, and type of home in which family resides; names of children in family, age in years of each, birth date, sex, name of school and grade attended during 1934-35 school term, and major defects, if any. Arr. numer. by wards, alph. by 1st letter in surname of parent thereunder. No index. Hdw. on printed forms. Aver. 3000 sheets. 12 x 12 x 24.

404. [LOUISIANA SCHOOL CENSUS], June 1935. 8 steel file boxes. (A-B, C-D, E-H, H-L, M-P1, Po-Sk, S-Z, last drawer not labeled).

Standard family office record card of state department of education, division of preference and service, containing similar data pertaining to educable children as is given in [Field Census Sheets], entry 403. Arr. alph. by 1st letter in surname of parent or guardian of child. No index. Typed on printed forms. Aver. 800 cards. 6 x 9 x 15.

Reports and Plans

405. [CORRESPONDENCE AND GENERAL FILE], 1920--. 11 wooden file drawers.

Incoming and outgoing correspondence of this office, teacher's employment

(405, 406)

Board of Health & Health Unit

applications, and monthly and term reports submitted by parish school principals. Principal's monthly reports are based upon grade reports prepared by teachers under his jurisdiction and give elementary, high school and evening school grades taught, total days taught in each grade, registration of boys and girls in each grade, total registration, current gains and losses in membership, membership at date of report, aggregate days of membership, aggregate days of attendance, aggregate days of absence, average membership attendance and absence, percent of attendance, percent of absence, grand totals; operation of school bus transfers, average number days operated, loss of time by transfers; absence of teachers, days not taught and reasons, miscellaneous items. Arr. by topics, chron. thereunder. No index. Hdw. and typed, some printed forms used. Aver. 100 documents. 14 x 11 x 26. 1920-35, 5 drawers in basement; 1936-- , 6 drawers in parish school board office.

406. [SCHOOL BUILDING PLANS], 1916-- . 1 cardboard carton. Plans and specifications for various parish school buildings. No arr. No index. Blueprints, 35 plans. 18 x 12 x 18.

XXV BOARD OF HEALTH AND HEALTH UNIT

As early as 1810, while Jefferson parish was still a part of Orleans Parish, the Hon. W. C. C. Claiborne recommended that ships entering the Mississippi River be subject to quarantine regulations and some such regulations were made in 1816 and 1817. These measures, however, proved unpopular, hence all existing quarantine laws were repealed in 1819 and the governor was given power to declare quarantine at his discretion. A state and city board of health was established in New Orleans as early as 1821, and a quarantine station was established at a point sixteen miles below the city, but in 1825, the same year Jefferson parish was created from a portion of Orleans parish, (1) the board of health was abolished and the quarantine station was abandoned as useless. (2)

An effective state board of health was not established in Louisiana until 1855, following the great yellow fever epidemic of 1853 and 1854. (3) This act inaugurated a complete system of maritime quarantine for the port of New Orleans, and provided for the regulation of municipal sanitation. Health work has continued in Louisiana since that date. (4)

An act of 1882 made it possible for municipal authorities in towns and police juries in parishes to constitute themselves boards of health. When so organized they were directed to make reports to the state board

1. La. A., 1825, p. 108, sec. 1.	3. State Board of Health.
2. The Louisiana State Board of Health. Its History and Work, 1904, pp. 1, 2. Hereafter cited as Louisiana	4. La. A., 1855, #336.
	4. Louisiana State Board of Health pp. 3-23.

Board of Health and Health Unit

of health. (5) Up to 1899, however, few such boards has been established. (6) The Constitution of 1898 authorized the general assembly to create for the state and for each parish and municipality, boards of health, define their duties, and prescribe their powers. These provisions were carried out in the same year, the legislature provided that the parish board of health be selected by the police jury one member from each ward, at least three of whom, if practicable, were to be licensed and registered physicians. This act required that members of the board of health be residents of the parish for five years and qualified voters to be eligible for office. (7) But an act of 1900 reduced this requirement to one year, and further declared the office to be ipso facto vacated by the removal of any member from the parish. No member except the chairman and sanitary officer was to receive pay or emoluments in any way for the services rendered as a member of said board and no member was to be in any way directly or indirectly interested in any contract for supplies to be furnished or services to be rendered said board. (8) The parish board was authorized to select a registered physician to serve as chairman of the board and ex-officio parish health officer, whose salary was to be fixed and paid by the police jury. The secretary and treasurer of the police jury were to act in similar capacities for the parish board of health. Since 1898 it has been the duty of parish boards of health to communicate to the state board of health any and all cases of contagious or infectious diseases together with the information as to what steps the local board has taken to isolate the same. (9) This law of 1898 was an incentive for many parishes to create local boards of health, but because the law was not compulsory, not all the parishes complied with the act. (10)

In 1918 the legislature passed an act making it obligatory for each parish, and each municipality with a population of more than twenty thousand, to establish a board of health. Upon failure of the police jury or municipal authorities to comply with the act, the state board of health could, by mandamus, compel the creation of such boards. (11)

The boards of health were re-created by the legislature of 1921 in compliance with the Constitution adopted in the same year. Under this law the parish board of health was composed of five members appointed by the police jury, three members of the board to be licensed physicians, one identified with educational work, and the others selected at large. Members of the board were to serve for a term of four years, but no longer than the term of the police jury by which it was appointed. If the

5. La. A., 1882, #92, secs. 1, 3.	8. La. A., 1900, #44, sec. 1.
The police jury of Jefferson Parish constituted themselves a local board of health at their meeting on September 6, 1882; cf. Minute Book, vol. V., p. 99.	9. Const., 1898, art. 296; La. A., 1898, #192; ibid., 1900, #44; ibid., 1902, #150; ibid., 1904, #184; ibid., 1912, #173; Const., 1913, art. 296.
6. See footnote 5.	10. Louisiana State Board of Health, p. 63.
7. La. A., 1898, #192.	11. La. A., 1918, #247.

police jury failed or neglected to appoint a parish board of health within thirty days after its second regular meeting in the new police jury term, then the board was to be appointed by the state board of health. Two or more parish boards of health could, with the consent of the state board and the respective police juries, merge themselves into a health district or unit. This law as recently amended provides that the police jury may contract with the state board of health and other agencies to establish and maintain a parish health unit. Such health units must consist of at least a full time medical director having the same qualifications as prescribed for a parish health officer. The appointment of the parish health officer is now made by mutual agreement between the parish board and the state board of health. (12)

Under the present law the parish health officer is authorized to appoint the necessary assistants to serve under him, who may be removed from duty at any time by the appointing officer. (13) The powers of the board of health and its duties have changed little since 1882 when they were given the general power to pass ordinances for the exclusion of infectious diseases; for defining and abating nuisances dangerous to the public health, and for regulating drainage and ventilation with reference to human habitations, and for collecting and recording vital statistics. However, recent legislation requires that any ordinance passed by the parish board of health comply with the Sanitary Code. (14)

It was the duty of physicians and midwives to file with the health officer of every parish a quarterly record of the births and deaths which may have occurred in their practice, and in the event of the death, setting forth the cause or causes therefor. (15) In 1910 health officials were required to file marriage statistics with the state board of health. (16) In all suits in which the boards of health are plaintiff, defendant, intervenor or party, the said boards are especially exempted from all costs of court proceedings. (17) No board of health has the power to establish quarantine without the approval of the state health officer and the state board of health has supervisory powers over all local quarantines. (18) An act of 1926 gave the parish coroners the power to be either or both parish physician and parish health officer in such parishes as have no full time health unit. (19) Since 1936 the domicile of the parish board of health must be located at the parish seat, but the parish health

12. La. A., 1921, E. S., #79; ibid., 1926, #228; #296; ibid., 1932, #15; ibid., 1936, #252. 16. La. A., 1910, #125, sec. 1. This duty now devolves upon the clerk of court; see essay on Clerk of Court, supra.

13. La. A., 1936, #252. 17. La. A., 1912, #131, sec. 1.

14. La. A., 1882, #92, secs. 1, 3; ibid., 1898, #192, sec. 7; ibid., 1912, #173, sec. 2; ibid., 1921, E. S., #79, sec. 15. 18. La. A., 1921, E. S., #79, sec. 15.

15. La. A., 1900, #162, sec. 1. 19. La. A., 1926, #241, sec. 1.

officer may reside at any place within the parish to which he is appointed. (20)

407. MINUTES, BOARD OF HEALTH, Aug. 16, 1904-Aug. 8, 1921. 1 vol. Subsequent records, 1921-- , in Minute Book, Police Jury, entry 1.

Record of proceedings at meetings of the parish board of health, detailing action taken, reports and communications received, and matters considered by the board; such as elections of officers; appointments of committee members; selections of fiscal agencies; resolutions passed, including those setting up a system for the registration of births and deaths, and authorizing measures for the abatement of public nuisances; regulatory ordinances adopted, including those pertaining to vaccination of school children, slaughtering of live-stock, mosquito-eradication, and disposal of offal, dead animals and garbage; financial reports of secretary listing fees received and detailing disbursements, including salaries paid to sanitary inspectors and fumigators, purchases of disinfectants, vaccinating paraphernalia, quarantine signs, stationary and sundries; and communications from individuals and the state board of health; giving: place and date of meeting, names of members present and absent, and signatures of president and secretary of the board. During this period the president of the board was also recorder of vital statistics. Arr. chron. by date of meeting. No index. Hdw. Aver. 300 pp. 18 x 11 x 2. 2nd floor vault, clerk of court.

XXVI. DEPARTMENT OF PUBLIC WELFARE

Special service and welfare work were under the direct supervision of the police jury (1) in Jefferson Parish until March 1, 1935 when they were placed under the direction of the Jefferson Welfare Committee. (2) Following this, in 1936, a parish department of public welfare was created in accordance with an act of the legislature. The parish department consists of a parish board of public welfare, a parish director and such additional employees as are necessary to efficiently perform the welfare services of the parish. (3)

The parish board of public welfare consists of five members selected by the police jury from a list of ten citizens submitted by the state department of public welfare. In 1936 members of the board served during the term of office of the police juries appointing them. (4) However, an act of 1938 provides that one member of the original board be appointed for a term of five years, one for four years, one for three years, one for two years, and one for one year, following which the term of office of any member of a parish board shall be for five years. (5) Vacancies for the unexpired term are filled in the same manner as the original appointments. (6)

20. La. A., 1936, #252, sec. 1. 3. La. A., 1936, #14, sec. 9; ibid., 1938, #344, Sec. 8.

1. See essay on Police Jury, supra. 4. La. A., 1936, #14, Sec. 10.

2. Jefferson Parish Department of Public Welfare, Annual Report, 1937, p. 8. 5. La. A., 1938, #344, Sec. 9.

6. La. A., 1936, #14, Sec. 10; ibid., 1938, #344, Sec. 9.

In 1936 the parish board was required to meet at least once a month,(7) but the act of 1938 amends this to read "shall meet at least once annually or upon the call of the chairman."(8) The chairman and three members of the board constitute a quorum for the transaction of all business.(9) The members of the board serve without compensation except that they are reimbursed out of the general funds of the parish for the amount of their traveling and other expenses actually incurred in the performance of their official duties.(10)

The parish board appoints the parish director who is the executive and administrative officer of the parish department and secretary of the parish board. He is appointed from a list of eligible citizens certified by the state department of welfare as meeting the qualifications prescribed by it. He serves during the pleasure of the parish board, and his salary is fixed by them in accordance with the salary schedule prescribed by the state department.(11)

The parish department of public welfare is entrusted with the administration of all forms of public assistance such as indoor and outdoor care of those in need, old age assistance, assistance to the blind, crippled and otherwise handicapped, the care and treatment of dependent, neglected, delinquent and handicapped children and such other welfare services as may be delegated to it by the state department.(12)

The parish director, with the approval of the parish board, appoints the staff necessary to administer welfare activities. These appointees with the exception of the clerical staff must meet the qualifications prescribed by the state department, and their salaries must be fixed in conformity with the salary schedule prescribed by the state department. The parish director assigns the duties to staff members, and co-ordinates activities of his organization, co-operates with other local public and private welfare agencies and performs all administrative and executive functions of the parish department in connection with welfare services. If appointed by a court of competent jurisdiction, the director may perform under its supervisions, the function of probation officer and/or agent of the court in any welfare matter that may be before it. The parish director is authorized to administer oaths, for which no charge may be made, in all cases where such are required of any applicants for assistance or aid.(13)

Appropriations to maintain welfare service and defray the cost of administration are made by the police jury. One half of the administrative costs of the parish department is re-imbursed by the state. Office space, equipment and supplies are provided by the police jury. The state department may pay all the expenses of the parish department including administration expenses, office space, equipment as well as funds for relief if it believes that the parish department is unable to provide the necessary funds.(14)

7. La. A., 1936, #14, sec. 10.	ibid., 1936, #33; 1936, #53;
8. La. A., 1938, #344, sec. 9.	ibid., 1936, #57; ibid., 1938,
9. La. A., 1936, #14, sec. 10;	#344, sec. 11; ibid., 1938,
ibid., 1938, #344, sec. 9.	#369.
10. Idem.	13. La. A., 1936, #14, sec. 13.
11. La. A., 1936, #14, sec. 11.	14. La. A., 1936, #14, sec. 14.
12. La. A., 1936, #14, sec. 12;	

Parish taxes on gasoline may be levied to assist the department of public welfare in providing funds for old age assistance, aid for the needy blind, and dependent children.(15) Five eighths of the proceeds of the two per cent sales tax were dedicated to welfare work,(16) and the proceeds of the one per cent sales tax of 1938 were dedicated to this end as well.(17)

Two or more parishes may unite with the approval of the state department of public welfare and form a district department, in which case a parish board is selected for each parish of the district, but the joint boards select only one director and administrative staff to serve such a district. All duties and obligations set forth for parish departments apply also to the district departments.(18) To date no such district departments have been set up in the state.

The Records of the Jefferson Parish department of public welfare prior to 1936 are those of the Emergency Relief Administration. These are transferred to the parish department upon its establishment.

All records pertaining to any applicant for relief are confidential and not open to public inspection. Only authorized officers of the state, or of the United States are permitted to examine them, and then only in connection with official duties.(19)

On May 1, 1937 the Jefferson Parish department of public welfare took over the responsibility of certifying all applicants for assistance from the Works Progress Administration, the Civilian Conservation Corps, and the National Youth Administration. In 1937 it sponsored the distribution of surplus commodities and the bringing of traveling dental clinics to the parish.(20)

The Jefferson Parish department of public welfare distributed \$108,198.48 for the relief of five hundred and thirty-one needy families during the year of 1937, according to the report of the said department for that year.(21)

15. La. A., 1936, #17, Sec. 1.	1936, p. 11, 12. La. A.,
16. La. A., 1936, #75.	1938, #359, sec. 12.
17. La. A., 1938, #2.	20. Jefferson Parish Dept. of Public
18. La. A., 1936, #14, Sec. 9.	Welfare, Annual Report, 1937,
19. Manuel for Parish Boards of	p. 9-10; 19-20.
Public Welfare, Baton Rouge,	21. Ibid., Appendix.

XXVII REGISTRAR OF BIRTHS AND DEATHS

The registration of births and deaths throughout the state, was not compulsory until 1918.(1) Prior to this date, and from the creation of this parish in 1825 there had been laws requiring that births and deaths be recorded, but there were no penalties outside of New Orleans for neglecting to declare a birth or a death.(2)

Under early legislation, the birth of a child had to be declared by the father. In case the father could not make the declaration, then it was to be made by some person who was present at the birth. If for any reason the declaration could not be made sooner, the delay could extend to three months.(3) The birth record had to contain the day, hour, and place of birth; the sex of the child and the first name or names given the child, the first name or names, the profession and residence of the father and mother, and the names of the witnesses.(4)

Deaths were recorded upon the declaration of two witnesses. These, if possible, were to be the two nearest relatives or neighbors of the deceased. When a person died outside his house, the person at whose house he died made the declaration. The death record had to contain the age, trade, and residence of the deceased, the full name of the surviving consort if the person deceased was married, the name, age, profession and residence of the declarant, and if they were relatives, their degree of relationship. The record had to contain also as far as could be ascertained, the given names, profession, and residence of the father and mother of the deceased, and the place or places of their birth.(5)

In 1845, when the office of parish judge was abolished, the duty of registering births and deaths passed to the recorder.(6) No changes were made in the method of registration until 1869. Through the repeal in that year of a section of a previous law, which provided for the keeping of separate records of births of whites and free people of color, births of both were directed to be recorded in the same book.(7) The recorder fulfilled these duties until 1879, when his office was merged with that of the clerk of court.(8)

No legal attempt was made to provide for the collection and compilation of vital statistics in the parishes outside of Orleans between 1879 and 1900. In the latter year an act went into effect requiring all physicians and midwives to file with the parish health officer, or the coroner, in case there was no health officer, a quarterly record of the births and deaths occurring in their practice. It was the duty of the health officer or coroner to make a quarterly return of such vital statistics, on blanks furnished by the state board of health, to the secretary of that board.(9) This act did not produce satisfactory results, even though it imposed a fine on all persons charged with the execution of the law who failed to carry out its provisions. The

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| 1. La. A., 1918, #257. | 5. Or. Terr. A. 1811, XX, |
| 2. Or. Terr. A. 1811, XX sec. 4. | 6. La. A., 1846, #104; <i>ibid.</i> , 1855, #48; |
| 3. <i>Idem.</i> This delay was limited to two months in 1855; La. A., 1855, #48. | <i>ibid.</i> , 1864-5, #53. |
| 4. Or. Terr. A. 1811, XX. | 7. La. A., 1869, #24. |
| | 8. Const., 1879, art. 121. |
| | 9. La. A., 1900, #162. |

state board of health declared in 1904 that this failure was "due in some measure to the sparse population and primitive condition of certain portions of the state, but mainly to the indifference of physicians and the ignorance of midwives."(10)

The present method of obtaining an accurate record of births and deaths throughout the state had its origin in a legislative act of 1918 which authorized the state board of health to take charge of all vital statistics records. This law directed that the board prepare all the necessary information, forms, and blanks for obtaining such statistics, and for the compilation and recording of same. In conformity with this law the state is now divided into registration districts. Each city, each incorporated town, and each police jury ward constitutes a primary registration district. The state board of health may combine two or more primary registration districts to facilitate registration. For each district, the state board appoints local registrars to serve for a term of four years. The local registrar may appoint one or more sub-registrars for the convenience of people in rural districts.(11)

Under the present law, all physicians, midwives, and undertakers must register their name, occupation, and address with the registrar in their district. From this registration list, the local registrar, within thirty days after the close of each calendar year, must make a report to the state registrar. Each local registrar is furnished blanks and certificates by the state board of health for recording and compiling vital statistics.(12)

Another duty of the local registrar is that of issuing burial permits. These permits are issued when satisfactory evidence is presented to them.(13)

VITAL STATISTIC

408. FREE PERSONS OF COLOR, DEATHS, Aug. 12, 1850- Aug. 1, 1864, 1 vol.

Statements sworn to before the recorder of births and deaths by competent witnesses attesting to the death, in the parish, of free persons of color, and in some cases naming their surviving offspring as lawful heirs; giving date of statement; name and domicile of deponent; name of deceased, with alias if any; place of residence, marital status, native state, place and date of death and approximate age at the time; signatures of recorder and witnesses to statement, and, if heirs are designated names of surviving children above the age of majority, and those who are minors. There are only fifteen entries in this record. Arr. chron. by date recorded. No index. Hdw. on printed forms. Aver. 100 pp. 19 x 11 x 1. Clerk's vault, 2nd floor.

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| 10. Louisiana State Board of Health, p. 2. | 12. La. A., 1918, #257, sec. 16. |
| 11. La. A., 1918, #257, secs. 3, 4. | 13. La. A., 1918, #257, sec. 5. |

409. RECORD OF BIRTHS AND DEATHS, 1920-1921. 1 vol. Discontinued. Stubs of birth and death certificates issued, giving certificate number, date, name of deceased or of child born, book number, page of recording and to whom issued. Approximate 25 certificates used. Arr. chron. by date issued. No index. Hdw. on printed forms. 500 pp. 16 x 14 x 3. Clerk's office, 1st floor.

District Number 26-2174 Town of Gretna
District Number 26-5248, Wards 1, 2 & 3.

410. RECORDS OF BIRTH, Mar. 7, 1914--. 36 vols. Standard Louisiana state board of health bureau of vital statistics birth registration form containing data transcribed by the local registrar from certificates filed by physicians resident in the district for births occurring within their practice. Each registration gives district and file numbers; name and sex of child, place and date of birth; whether triplet, twin or singly born - if a multiple birth the number of child in order of birth; whether parents are lawfully married or not; full name of father and maiden name of mother, their place of residence, color, ages, birthplaces and occupations; business location of father; whether he is a war veteran or not - if so, name of the war in which he saw service; total number of children born to this mother; of those, how many now alive, now dead, and how many still born; name and address of physician or midwife attending at birth; date certificate was filed and signature of local registrar. Early forms additionally state whether the child whose birth is registered was born alive or stillborn. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 75 pp. 8 x 4 x 1/2. 1914-31 21 vols. Residence of Mrs. Edw. F. Crawford, Local Registrar, 516 6th St., Gretna, La.; 1932-- 15 vols. U. S. Post Office, Gretna, La.

411. RECORD OF DEATHS, Mar. 10, 1914--. 30 vols. Standard Louisiana state board of health bureau of vital statistics death registration form containing data transcribed by the local registrar from certificates filed by physicians or undertakers resident in the district, for deaths occurring within their practice. Each registration gives district and file numbers; full name, sex, race, age, birth date, birth place, occupation and marital status of deceased; date of death, immediate cause of death, contributory causes if any, duration of illness; place of death, length of residence at place of death, former or usual residence, place and date of burial or removal, name and address of attending physician and undertaker; name and birthplace of deceased's father and mother; name of informant; date certificate was filed and signature of registrar. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 50 pp. 8 x 4 x 1/4. 1914-31 22 vols. Residence of Mrs. Edw. F. Crawford, local registrar, 516 6th St., Gretna, La.; 1932-- 8 vols. U. S. Post Office, Gretna, La.

District Number 26-2175 Town of Kenner
District Number 26-5254 Ward 9

412. RECORD OF BIRTHS, Feb. 23, 1916--. 8 vols. Record of births occurring within this district; for description see entry 410. Arr. numer. by file nos., and chron. by date of entry. No index. Hdw. on printed forms. Aver. 75 pp. 8 x 4 x 1/2. Residence of Mrs. F. M. Hall,

Local Registrar, 323 Clay St., Kenner, La.

413. RECORD OF DEATHS, Mar. 16, 1916--. 8 vols. Record of deaths occurring within these districts; for description see entry 411. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 50 pp. 8 x 4 x 1/4. Residence of Mrs. F. M. Hall, Local Registrar, 323 Clay Street, Kenner, La.

414. CASKET PERMIT BOOK, March 19, 1935--. 1 vol. Stubs of standard board of health permits authorizing the purchase of caskets for the bodies of deceased persons whose death certificates are on file with the local registrar, giving serial number of permit, date of issue, name of person authorized to make purchase, name of deceased, date of death, and name and address of casket dealer authorized to make sale. Casket permits are issued to persons other than undertakers who have direct charge of the disposition of a dead body; each permit contains a statement by the registrar, over his signature, that a properly filled out death certificate for the deceased person named therein has been filed with him. Arr. numer. by permit nos. and chron. by date of issue. No index. Hdw. on printed forms. 50 pp. 4 x 12 x 1/4. Residence of Mrs. F. M. Hall, Local Registrar, 323 Clay St., Kenner, La.

415. [Returned] BURIAL OR REMOVAL PERMITS, Mar. 26, 1924--. 1 bundle.

Standard board of health burial permits which have been returned to this office by sextons of burial grounds within this registration district as evidence that the bodies of persons named in the permits have been interred. These permits were originally issued by the local registrar to undertakers filing death certificates who then delivered them to the person in charge of the place of burial before interring the bodies. Each permit contains a statement by the registrar, over his signature, that a satisfactory certificate of death having been filed with him permission is granted to inter the body of the person named therein. Permits are numbered serially and give the registration district number, name of parish, police jury ward or village or city; full name of deceased, his age, sex and color; disease causing death, date of death, place of burial, name and address of undertaker, and date permit was issued. Each permit is endorsed by the sexton of the burial ground and the date of interment given. Arr. chron. by date permit was returned. No index. Hdw. on printed forms. Approx. 125 permits. 4 x 7 x 1. Residence of Mrs. F. M. Hall, Local Registrar, 323 Clay St., Kenner, La.

416. BURIAL OR REMOVAL PERMIT [Stubs], July 6, 1926--. 6 vols. Stubs of permits issued to undertakers authorizing the burial or removal of bodies of deceased persons whose death certificates have been filed with the local registrar, giving issue number, type of permit, name, age and residence of deceased person; date and cause of death, place of burial or removal to, date of interment, and name and address of undertaker. Arr. numer. by permit nos. and chron. by date of issue. No index. Hdw. on printed forms. Aver. 25 stubs. 4 x 2 x 1/4. Residence of Mrs. F. M.

Hall, Local Registrar, 323 Clay St., Kenner, La.

417. [Orleans Parish] BURIAL OR REMOVAL PERMITS, Jan. 6, 1919--. 1 bundle.

Permits issued by the Orleans Parish board of health for the interment of bodies of persons who died in that parish and whose death certificates are on file in the office of the recorder of vital statistics at New Orleans. These permits were returned to the registrar of his district by sextons of local burial grounds as evidence of the interment in this district of the bodies named in the permits. Name, sex, age, and birthplace of deceased; cause, date and place of death; name of physician by whom death certificate was issued, name of undertaker, date of permit and signature of deputy recorder of vital statistics is given on each permit. No arr. No index. Hdw. on printed forms. Approx. 40 permits. 4 x 2 x 1/4. Residence of Mrs. F. M. Hall, Local Registrar, 323 Clay St., Kenner, La.

District Number 26-2177
District Number 26-5249-B

418. BIRTH RECORD BOOK, Sept. 26, 1921--. 15 vols. (Numbered by district nos. and dated). Title varies; Record of Births.

Record of births occurring within these districts; for description see entry 410. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 75 pp. 8 x 4 x 1/2. Residence of Thomas W. Richardson, Local Registrar, 212 Second St., Westwego, La.

419. RECORD OF DEATHS, Oct. 11, 1921--. 6 vols. (Numbered by district nos. and dated).

Record of deaths occurring within these districts; for description see entry 411. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 100 pp. 8 x 4 x 1/2. Residence of Thomas W. Richardson, Local Registrar, 212 Second St., Westwego, La.

420. CASKET PERMIT BOOK, July 22, 1927--. 1 vol.

Stubs of permits authorizing the purchase of caskets for bodies of deceased persons whose death certificates have been filed with the local registrar; for description see entry 414. Arr. numer. by permit nos., and chron. by date of issue. No index. Hdw. on printed forms. 50 pp. 4 x 12 x 1/4. Residence of Thomas W. Richardson, Local Registrar, 212 Second St., Westwego, La.

421. [Returned] BURIAL OR REMOVAL PERMITS, Oct. 1921--. 1 bundle.

Returned burial or removal permits issued by local registrar; for description see entry 415. Arr. chron. by date permit was returned. No index. Hdw. on printed forms. Approx. 300 permits. 4 x 7 x 2. Residence of Thomas W. Richardson, Local Registrar, 212 Second St., Westwego, La.

422. BURIAL OR REMOVAL PERMIT, [Stubs], Oct. 1921--. 12 vols.

Stubs of burial or removal permits issued by the local registrar; for description see entry 416. Arr. numer. by permit nos. and chron. by date of issue. No index. Hdw. on printed forms. Aver. 25 stubs. 4 x 2 x 1/4. Residence of Thomas W. Richardson, Local Registrar, 212 Second St., Westwego, La.

District Number 26-5249, Wards 3 & 4

423. BIRTH RECORD, Jan. 9, 1915--. 19 vols. (dated).

Record of births occurring within this district; for description see entry 410. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 75 pp. 8 x 4 x 1/2. Mrs. Jacob Hecker, Local Registrar, Hecker's Pharmacy Barataria Boulevard, Marrero, La.

424. RECORD OF DEATHS, Jan 19, 1915--. 9 vols.

Record of deaths occurring within this district; for description see entry 411. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 50 pp. 8 x 4 x 1/2. Mrs. Jacob Hecker, Local Registrar, Hecker's Pharmacy, Barataria Boulevard, Marrero, La.

425. CASKET PERMIT BOOK, Dec. 29, 1928--. 1 vol.

Stubs of permits authorizing the purchase of caskets for bodies of deceased persons whose death certificates have been filed with the local registrar; for description see entry 414. Arr. numer. by permit nos. and chron. by date of issue. No index. Hdw. on printed forms. 50 pp. 4 x 12 x 1/2. Mrs. Jacob Hecker, local Registrar, Hecker's Pharmacy, Barataria Boulevard, Marrero, La.

426. [Returned] BURIAL OR REMOVAL PERMITS, Nov. 6, 1924--. 1 bundle.

Returned burial or removal permits issued by local registrar; for description see entry 415. Arr. chron. by date permit was returned. No index. Hdw. on printed forms. Approx. 520 permits. 4 x 7 x 2. Mrs. Jacob Hecker, local Registrar, Hecker's Pharmacy, Barataria Boulevard, Marrero, La.

427. BURIAL OR REMOVAL PERMIT [Stubs], Nov. 6, 1924--. 22 vols.

Stubs of burial or removal permits issued by the local registrar; for description see entry 416. Arr. numer. by permit nos. and chron. by date of issue. No index. Hdw. on printed forms. Aver. 25 stubs. 4 x 2 x 1/4. Mrs. Jacob Hecker, local Registrar, Hecker's Pharmacy, Barataria Blvd., Marrero, La.

428. [Permits for] TRANSPORTATION OF CORPSE, Sept. 26, 1932--. 1 bundle.

Standard permits for transportation of corpses by common carriers issued by local board of health at the point where deceased person expired and filed with the registrar of this district by the person in charge of the corpse at the time application was made for permission to inter the body in a local burial ground. Each permit is numbered and gives domicile of issuing agency, date and place permission for removal of corpse was given, place to which it is to be removed for burial, name of deceased, age in years, months and days, place and date of death, cause of death and whether it was a contagious or non-contagious disease, and signatures of president and clerk of board of health by whom permit was issued. Attached to each permit is a physician's or coroner's certificate which is dated and gives name of deceased, names of parents if

(429-435)

a minor, date and time of death, age in years, months and days, place and cause of death, and signature of certifier. Arr. chron. by date of permit. No index. Hdw. on printed forms. Aver. 12 permits. 8 1/2 x 8 1/2 x 1/2. Mrs. Jacob Hecker, Local Registrar, Hecker's Pharmacy, Barataria Boulevard, Marrero, La.

District Number 26-5250, Ward 5.

429. RECORD OF BIRTHS, April 4, 1918--. 2 vols. Record of births occurring within this district; for description see entry 410. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 75 pp. 8 x 4 x 1/2. Residence of T. S. Landry, Local Registrar, Waggaman, La.

430. RECORD OF DEATHS, Oct. 17, 1918--. 2 vols. Record of deaths occurring within this district; for description see entry 411. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 50 pp. 8 x 4 x 1/2. Residence of T. S. Landry, Local Registrar, Waggaman, La.

431. [Returned] BURIAL OR REMOVAL PERMITS, Oct. 17, 1918--. 1 bundle. Returned burial or removal permits issued by local registrar; for description see entry 415. Arr. chron. by date permit was returned. No index. Hdw. on printed forms. Approx. 125 permits. 4 x 7 x 1. Residence of T. S. Landry, Local Registrar, Waggaman, La.

432. BURIAL OR REMOVAL PERMIT [Stubs], Oct. 17, 1918--. 6 vols. Stubs of burial or removal permits issued by the local registrar; for description see entry 416. Arr. numer. by permit nos. and chron. by date of issue. No index. Hdw. on printed forms. Aver. 25 stubs. 4 x 2 x 1/2. Residence of T. S. Landry, Local Registrar, Waggaman, La.

District Number 26-5251

433. BIRTH RECORD BOOK, April 1, 1922--. 13 vols. Record of births occurring within this district; for description see entry 410. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 75 pp. 8 x 4 x 1/2. Residence of Mrs. Ada L. Reynolds, Local Registrar, Barataria Road, Lafitte, La.

434. RECORD OF DEATHS, April 9, 1922--. 3 vols. Record of deaths occurring within this district; for description see entry 411. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 50 pp. 8 x 4 x 1/2. Residence of Mrs. Ada L. Reynolds, Local Registrar, Barataria Road, Lafitte, La.

435. CASKET PERMIT BOOK, July 10, 1929--. 1 vol. Stubs of permits authorizing the purchase of caskets for bodies of deceased persons whose death certificates have been filed with the local registrar; for description see entry 414. Arr. numer. by permit nos. and chron. by date of issue. No index. Hdw. on printed forms. 50 pp. 4 x 12 x 1/2. Residence of Mrs. Ada L. Reynolds, Local Registrar, Barataria Road, Lafitte, La.

436. [Returned] BURIAL OR REMOVAL PERMITS, April 9, 1922--. 1 bundle.

Returned burial or removal permits issued by local registrar; for description see entry 415. Arr. chron. by date permit was returned. No index. Hdw. on printed forms. Approx. 296 permits. 4 x 7 x 2. Residence of Mrs. Ada L. Reynolds, Local Registrar, Barataria Road, Lafitte, La.

437. BURIAL OR REMOVAL PERMIT [Stubs], April 9, 1922--. 12 vols. Stubs of burial or removal permits issued by the local registrar; for description see entry 416. Arr. numer. by permit nos. and chron. by date of issue. No index. Hdw. on printed forms. Aver. 25 stubs. 4 x 2 x 1/4. Residence of Mrs. Ada L. Reynolds, Local Registrar, Barataria Road, Lafitte, La.

District Number 26-5252, 7th and 9th Wards
District Number 26-5253, 8th Ward

438. RECORD OF BIRTHS, 1911--. 21 vols. (Dated) Record of births occurring within these districts; for description see entry 410. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 75 pp. 8 x 4 x 1/2. Residence of Frank E. Fagot, Sr., Local Registrar, 2312 Fagot Ave., Metairie, La.

439. RECORD OF DEATHS, 1911--. 27 vols. (Dated). Record of death occurring within these districts; for description see entry 411. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 50 pp. 8 x 4 x 1/4. Residence of Frank E. Fagot, Sr., Local Registrar, 2312 Fagot Ave., Metairie, La.

440. BURIAL OR REMOVAL PERMIT [Stubs], 1911--. 54 vols. Stubs of burial or removal permits issued by the local registrar; for description see entry 416. Arr. numer. by permit nos. and chron. by date of issue. No index. Hdw. on printed forms. Aver. 25 stubs. 4 x 2 x 1/4. Residence of Frank E. Fagot, Sr., Local Registrar, 2312 Fagot Ave., Metairie, La.

District Number 26-2176, Town of Harahan
District Number 26-5254A, Ward 9.

441. BIRTH RECORD BOOK, Mar. 7, 1922--. 4 vols. (Dated). Record of births occurring within these districts; for description see entry 410. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms, Aver. 75 pp. 8 x 4 x 1/2. Residence of Mrs. A. J. Kuss, Local Registrar, 76 Oak St., Harahan, La.

442. RECORD OF DEATHS, Sept. 15, 1922--. 3 vols. (Dated). Record of deaths occurring within these districts; for description see entry 411. Arr. numer. by file nos. and chron. by date of entry. No index. Hdw. on printed forms. Aver. 50 pp. 8 x 4 x 1/4. Residence of Mrs. A. J. Kuss, Local Registrar, 76 Oak St., Harahan, La.

443. CASKET PERMIT BOOK, Jan. 16, 1923--. 1 vol. Stubs of permits authorizing the purchase of caskets for bodies of de-

(444)

ceased persons whose death certificates have been filed with the local registrar; for description see entry 414. Arr. numer. by permit nos. and chron. by date of issue. No index. Hdw. on printed forms. 50 pp. 4 x 12 x 1/4. Residence of Mrs. A. J. Kuss, Local Registrar, 76 Oak St., Harahan, La.

444. BURIAL OR REMOVAL PERMIT [Stubs] , May 18, 1925--. 3 vols. Stubs of burial or removal permits issued by the local registrar; for description see entry 416. Arr. numer. by permit nos. and chron. by date of issue. No index. Hdw. on printed forms. Aver. 25 stubs. 4 x 2 x 1/4. Residence of Mrs. A. J. Kuss, Local Registrar, 76 Oak St., Harahan, La.

XXVIII. CLERK OF COURT AS REGISTRAR OF MARRIAGES

The parish judge of Jefferson Parish was the first official vested with the authority to grant marriage licenses. Before he granted such license, however, he was required to demand a bond from the applicant, in a sum proportioned to the applicant's means, and post notice of the intended marriage at the door of the church or courthouse. If, after fifteen days there was no opposition to the granting of the license, the judge issued the same. The bond of the applicant, with a condition that there existed no legal impediment to the marriage, was binding for only two years. (1)

The parish judge,(2) as well as any priest, minister, or justice of the peace who had received a special license from the judge, was vested with the authority of celebrating marriages.(3)

In 1842 it was found necessary to clarify the authority of persons authorized to celebrate marriages in the state. Resident ecclesiastics were given the right of celebrating marriages in any one of the parishes of the state whether they were residents in the parish where they performed the ceremony or not.(4) The following year, any duly ordained minister, who was a citizen of the United States, and residing outside of this state, was empowered to celebrate marriages in the state by giving bond in the sum of \$2,000 to the judge of any parish in the state.(5)

By an act of 1845 it was again provided that ministers and magistrates must obtain a special written license from the parish judge of their domicile before they were authorized to celebrate marriages. Ministers not resident of the parish, before obtaining such license, were required to give bond in the sum of \$2,000 as heretofore, while alien ministers were given the same right after receiving a special permit from the parish judge and posting bond in the same sum.(6)

For the first time it became the duty of any minister or magistrate who celebrated a marriage to make duplicate acts of the fact (signed by

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| 1. C. C. arts. 104, 105. | 4. La. A., 1842, #36. |
| 2. La. A., 1820, p. 34; | 5. La. A., 1843, #78. |
| ibid., 1827, p. 4. | 6. La. A., 1843, #104, |
| 3. C. C. art. 103. | secs. 1, 2, 4. |

(Next entry 445, p. 382)

himself, the parties, and three witnesses) and return one of the acts to the parish judge within thirty days. The judge was required to file and record such acts in his office. All violations of this law were punishable by a fine not in excess of \$1,000.(7)

In 1846, after the office of parish judge had been abolished, the function of granting marriage licenses;(8) of issuing special licenses to ministers to celebrate marriages; and of filing and recording acts of marriage devolved on the clerk of the district court.(9) Whenever the clerk was a party in any marriage, the license was issued by the parish recorder.(10) After the office of recorder had been abolished, the district judge was directed to grant the license when the clerk was a party to a marriage.(11)

District judges were authorized to celebrate marriages in 1855,(12) and during the existence of the second parish court, parish judges were empowered to do likewise.(13) In 1920, judges of city courts were granted this authority.(14)

Since 1870 it has been the duty of the clerk of court to issue all marriage licenses in duplicate.(15) One of these licenses, together with one of the acts of celebration must be returned within thirty days from the date of the celebration, by the person celebrating the marriage to the person who issued the license, and by him filed and recorded in his office.(16)

No officer who is authorized to issue a marriage license can do so until he has received an affidavit from one of the parties to be married, to the effect that he or she is not related to the other within the degree prohibited by law.(17) Since 1924 licenses may be issued to a male applicant only after he has presented a certificate from a physician, stating that he is free from venereal disease.(18)

In 1910, clerks of the district court, justices of the peace, and all other officers authorized to issue marriage licenses, were directed to make an annual statistical report, on the first day of February, to the secretary of the state board of health, on blanks furnished by this board.(19)

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| 7. La. A., 1845, #104, sec. 3, 5. | 15. Rev. C. C., art. 99; La. A., 1882, #25. |
| 8. La. A., 1846, #96, sec. 1. | 16. Rev. C. C., art. 105. |
| 9. La. A., 1855, #251; Rev. Stat., sec. 2202-2206; Rev. C. C., arts. 99-105. | 17. La. A., 1902, #9 amends and re-enacts Rev. C. C., art. 95. La. A., 1900, #120 which also amended said article, was declared unconstitutional, State ex rel. Caillouet vs. Leache, vol. 105, La., p. 84. |
| 10. La. A., 1847, #50; ibid., 1855, #251. | 18. La. A., 1924, #164. |
| 11. La. A., 1882, #25. | 19. La. A., 1910, #125. |
| 12. La. A., 1855, #208; Rev. Stat., sec. 2207. | |
| 13. La. A., 1869, #110. | |
| 14. La. A., 1920, #128. | |

In 1912 clerks of court "in the country parishes" were required to keep in a well bound book, a record of all marriage licenses issued by them, giving the names of the parties, the age of the parties, the names of the parents of the parties, whether the parties had been previously married, and if so the name of the former husband or wife, whether dead or alive, and the relationship of the parties. Whenever returns were made of the licenses issued, the clerk was directed to make a notation in the record, showing the date of the marriage, and of the return thereof.(20)

In 1934 the annual report to the state board of health was ordered made in duplicate, one copy of which the clerk was directed to keep in a loose-leaf book until it became filled, when it was to be bound permanently. This law dispensed with the record required by the act of 1912.(21) More recently, clerks of court and health officers have been required to make reports, on or before the tenth day of every month, instead of annually as heretofore.(22)

The fee for marriage license is two dollars, Orleans Parish excepted.(23) The marriage records are kept in the first floor vault of the clerk of court. The current records are brought out daily for use in the clerk's office.

445. [MARRIAGE MEDICAL CERTIFICATES], 1924-27. 1 steel file drawer. 1928--., in Marriage License Certificates entry 448. Original declarations by physicians as to physical fitness of prospective bridegrooms, giving: name, address, and signature of physician, name of person examined, date of examination, date filed and signature of recorder. These certificates are presented to the clerk of court by prospective bridegrooms at the time they make applications for marriage licenses. Arr. haphazardly. No index. Hdw. Approx. 2000 certificates 4 x 18 x 14.

446. MARRIAGE LICENSES, April 10, 1843 - June 19, 1846. 1 vol. (Dated). Proces-verbaux of applications for judicial permission to dispense with the legally required publication of marriage bans, original dispensatory orders by court, original marriage bonds conditioned against the existence of legal impediments to the union, and original statements by parents or guardian of bride-to-be in which consent to her marriage is given. Proces-verbaux are dated, signed by judge to whom application was made by prospective bridegroom, and given names of contracting parties and surety, and amount of bond posted. Court orders are dated, signed by judge, and give date marriage license was issued. Statements by parents or guardians are dated, and signed by makers; some are notarized; a few statements are written in the French language, those made before the judge are written into volume, others are pasted in. Bonds posted by male contracting parties are dated, signed by principal, surety and witnesses, and give amount

20. La. A., 1912, #104. 23. La. A., 1898, #203, Sec. 2.
21. La. A., 1934, #148. ibid., 1857, #194.
22. La. A., 1936, #245.

posted, conditions of obligation and name of official to whom bond is forfeitable. Arr. chron. by date of entry. Indexed in vol. alph. by 1st letter in surname of male contracting party, giving page no. of record. Hdw. 300 pp. 16 x 11 x 2. Civil District Court Archives Room 302, New Orleans Court Bldg., N. O., La.

447. MARRIAGE LICENSES, June 9, 1884--. 69 vols. (Dated). Original marriage bonds conditioned against the existence of legal impediments to marriages for which licenses are required; affidavits by parties about to be married to the effect that they are of legal age, that no affinity or parental opposition to the union; and applications containing legally required data sworn to by persons requesting marriage licenses. Marriage bonds, June 9, 1884--., give: date, number and amount of bond, and conditions of obligation: names of persons about to be married, and signatures of clerk of court, surety, and prospective bridegroom as principal. Affidavits, Sept. 28, 1904-Aug. 17, 1912, give: names, addresses, color and signatures of man and woman about to be married; date of affidavit and signature of clerk of court. Marriage license applications, Aug. 17, 1912--., give: names, age, addresses and color of parties about to be married; names of their parents and addresses of those living at the time; whether either party was previously married, and if so, names of spouses, and whether union was dissolved by death or divorce; whether parents or guardians of bride-to-be object to her marriage; signature of prospective bridegroom, and, in some cases, of bride-to-be also; date of application and signature of clerk of court. Arr. chron. by date license was issued. No index. Hdw. on printed forms. Aver. 250 pp. 9 x 11 x 2.

448. MARRIAGE CERTIFICATES, 1891--., 85 steel file drawers. (Dated). Original marriage licenses and certificates attesting to the fact of marriage, which have been returned to this office for filing and recording, in compliance with law, by authorized officiants after performing ceremonies. Licenses give: license number; judicial district number of issuing court; date and place issued; names of parties to be wed; clause authorizing celebration of rites; and signature and seal of clerk of court. Certificates give: Certificate number, name and domicile of officiant; statement that ceremony was legally performed by virtue of authority contained in license, date of marriage and signature of contracting parties, witnesses and officiant. Also contains, Marriage Medical Certificates from 1928--., entry 445. Arr. chron. by month filed, under each year. No index. Hdw. and typed on printed form. Aver. 450 documents. 12 x 15 x 16.

449. [Record of] MARRIAGE CERTIFICATES, Nov. 17, 1864--. 21 vols. (A-U). Record of original certificates attesting to marriages performed by legal officiants acting under authority of licenses issued by the clerk of court. Information contained is identical with that described in certificate section of Marriage Licenses, entry 448, except that here the recorder is also given, and names only of officiant, contracting parties and witnesses appear. Arr. chron. by date recorded. Indexed in vol. 1864-86, alphabetical by first letter of surname of both parties, chron-

(450)

Clerk of Court as Registrar of Marriages

ological thereunder, giving name of opposite party and page number of record; For index 1886-1929 see entry 450; index in vol. 1930-- , alphabetical by first letter of surname of groom, chronologically thereunder giving name of bride, and page number of record. Hdw. 1864-1903, hdw. on printed forms 1902-1929, typed on printed forms 1930. Aver. 300 pp. 12 x 12 x 2.

450. INDEX TO MARRIAGE BOOK, 1864-1929. 15 vols. (B-P). Alphabetical cross index to [Record of] Marriage Certificates, entry 449, by first letter in surname of both parties, chronologically thereunder, giving name of opposite party and page number of record. Hdw. Vols. aver. 100 pp. 16 x 11 x 1.

XXIX. PARISH SURVEYOR

The present parish surveyor of Jefferson Parish enjoys much the same position and office as his predecessor appointed by the governor in 1825.(1)

In 1818 the governor had been empowered to commission, by and with the consent and advice of the senate, a surveyor for each of the parishes of the state. The surveyor was required to be a resident of the parish for which he was appointed and had to produce his commission in the parish court, take oath, and place a bond in the sum of two thousand dollars payable to the governor.(2)

The surveyor was allowed fees when his services were required by the court, fees were added to the bill of costs to be charged against the losing party. Otherwise the surveyor's fees were to be paid by the party desiring the services to be performed.(3) Since then, of course, the fees of the surveyor have been changed from time to time.(4)

The surveyor was allowed the assistance of such chain carriers and markers as he might need. Their pay was to be included in the cost of the survey and the surveyor was to administer an oath to them and to write the name of each of his chain carriers down on the plat made of a tract of land for which they carried the chain in the survey.(5) Since 1874 the parish surveyor has been authorized to appoint a deputy should he need one.(6)

It was the duty of the parish surveyor to execute all orders of survey

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| 1. La. A., 1818, p. 158, secs. 1-11; <u>ibid.</u> , 1825, p. 108; <u>ibid.</u> , 1855, #40, secs. 1-4; #328, secs. 1-11; C. C. arts. 829-851; <u>Rev. Stat.</u> , secs. 3740-3759. | 4. La. A., 1818, p. 158, sec. 11; <u>ibid.</u> , 1855, #40, sec. 3; #328, sec. 11; <u>ibid.</u> , 1858, #226, sec. 4; <u>Rev. Stat.</u> , secs. 3744-3750; <u>La. A.</u> , 1880, #90. |
| 2. La. A., 1818, p. 158, sec. 1. | 5. La. A., 1818, p. 158, secs. 7, 8. |
| 3. La. A., 1818, p. 158, sec. 5; <u>ibid.</u> , 1835, p. 144; <u>ibid.</u> , 1855, #328, sec. 5. | 6. La. A., 1874, #146. |

(Next entry 451 p. 392)

Parish Surveyor

directed to him by any of the courts of this state and to make all official surveys in the parish for which he might have been appointed. In all measurements he was to be governed by the English perch or pole; provided, however, that in the plans and certificates of surveys which he might make out, he was bound to add to every designation of an English measure the relation it bore with the measures formerly used in the state.(7)

It was further the duty of the surveyor, whenever called on, to resurvey and re-mark and bound any tract of land in his parish where the old marks were defaced or were likely to decay, or where by any cause they were destroyed. All such surveys were to be governed by the original patents of title deeds of such tracts. When resurveying any given plat of land it was the duty of the surveyor to notify the adjoining landowners that they might attend in their behalf if they thought proper so to do.(8)

The duties of the parish surveyor were repeated in an act of 1855,(9) except that the parish surveyors of any two parishes involved with the fixing of boundary lines were to attend the marking of the same.(10)

The parish surveyor of Jefferson Parish was authorized by a special act of 1858, which stipulated that all property plans thereafter made of lands situated in the Parish of Jefferson and intended to be used in the making of conveyances be deposited in the office of the recorder of mortgages, to make certified copies of all original authentic plans heretofore made of land situated in the said parish, and these copies were to be held as equal in authority with the original plans. The surveyor was authorized and empowered to remove any of the original plans temporarily from their then present place of deposit.(11)

Work done by parish surveyors, except the surveyor for Orleans Parish, outside the boundaries of their own parishes was considered legal and proper after 1890.(12)

It is the duty of the surveyor to record by order of dates, in a book kept for that purpose, all the plats and reports of surveys made by him.(13)

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| 7. La. A., 1818, p. 158, sec. 4; <u>ibid.</u> , 1855, #328, sec. 4; <u>Rev. Stat.</u> , sec. 3743. | 10. La. A., 1855, #40, Secs. 1-4. This stipulation was first made in 1835; of La. A., 1835, p. 144, sec. 1. |
| 8. La. A., 1818, p. 158, secs. 6, 9; <u>ibid.</u> , 1855, #328, secs. 6, 9; <u>Rev. Stat.</u> , sec. 3745. | 11. La. A., 1858 #226, sec. 2. |
| 9. La. A., 1855, #328, secs. 1-11. | 12. La. A., 1818, p. 158, sec. 10; <u>ibid.</u> , 1855, #328, sec. 10; <u>Rev. Stat.</u> , sec. 3749. |
| | 13. La. A., 1818, p. 158, sec. 10; <u>ibid.</u> , 1855, #328, sec. 10; <u>Rev. Stat.</u> , sec. 3749. |

(Next entry 451, p. 392) XXX. INSPECTORS

A. Inspector of Weights and Measures

The first officer to act as inspector of weights and measures in Jefferson Parish, after its creation, was the clerk of court. The parish judge had been directed to procure at the expense of the parish a set of standard weights and measures, and the clerk was directed to test and stamp all weights and measures used in the parish.(1)

In 1846, the clerk was relieved of this duty, and the governor was authorized to appoint in each of the parishes of the state an officer of that title to hold office for a term of two years. In cases of vacancies the governor was authorized to appoint.(2) The inspector for Jefferson Parish was required to keep his office in the city of Lafayette.(3)

The compensation of the clerk acting as inspector, and of the inspectors appointed after 1846 was made up of allowable fees to be charged for testing, stamping, and sealing weights and measures.(4)

The duty of the clerk acting as inspector was to test all the measures used in his parish and to stamp them with the seal, if he found them to be correct. If he found them to be false, he was to prohibit their use. All individuals engaged in the business of selling groceries, produce, or merchandise of any kind were required to use the standard weights and measures or be subjected to prosecution.(5) When the clerk was relieved of these duties and inspectors were appointed, their duties remained much the same. It was now the inspector's duty to inspect all weights and measures used in the parish, and if they conformed to the state standard to issue a certificate to that effect. Such weights and measures as did not conform to the state standard were condemned and the owners forbidden to use them until they had been corrected, approved, and sealed. Negligence on the part of the inspector was punishable by a fine of between one and two hundred dollars. Only the inspector was allowed to stamp weights and measures, and his name was to appear on this stamp. All false measures could be seized by him, but he was forbidden to return them to use until he had made them conform to the state standard.(6)

The inspector might employ such assistance as he found necessary at his own expense.(7) A law of 1864 allowed the inspector to appoint deputies at his own expense.(8)

The office of inspector of weights and measures was abolished in all of the parishes except Orleans in 1898, and the police jury in each parish

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| 1. La. A., 1815, p. 24, secs. 3, 4. | secs. 1, 2. |
| 2. La. A., 1846, #122, secs. 2, 8. | 6. La. A., 1846, #122, secs. 3-5, 7-12; <i>ibid.</i> , 1855, #108, secs. 1-4; #297, secs. 2-13. |
| 3. La. A., 1846, #122, sec. 17. | 7. La. A., 1846, #122, sec. 13; <i>ibid.</i> , 1855, #108; #297. |
| 4. La. A., 1815, p. 24, secs. 3, 4; <i>ibid.</i> , 1846, #122, sec. 7. | 8. La. A., 1864-65, #43, |
| 5. La. A., 1824, p. 52; | |

(Next entry 451, p. 392)

Inspectors.

was empowered to provide for such inspection as they deem necessary. The police jury were also authorized to regulate the duties and establish the fees for such inspection.(9)

B. Inspector of Flour, Beef and Pork.

Inspectors of flour, beef and pork had already been established before the creation of Jefferson Parish.(1)

As early as 1805 the inspection of flour, beef, and pork had been instituted by the legislature of Orleans Territory. The governor was authorized to appoint one or more inspectors of flour, beef and pork, and no owner of such article was permitted to place them on sale until they had passed such inspection. The inspectors were required to take an oath of office and were allowed fees for their service, but they were prohibited from buying flour for other than their private use. The inspectors were to inspect the flour for its weight and quality. Any barrel found to contain Indian meal in mixture was to be condemned and destroyed. Beef and pork in barrels was to be graded into three qualities. The first quality to be known as mess beef or pork, the second as prime, and the third as cargo. They were also required to test the weight of such barrels.(2)

In 1813 an act passed by the new state legislature of Louisiana authorized the governor to appoint two inspectors of flour and one of salt provisions.(3) In 1820 the governor was authorized to appoint three inspectors and repackers of beef and pork, they were required to perform all the duties previously required of inspectors of beef and pork and in addition they were to see that all barrels containing beef and pork were made of seasoned oak with at least twelve substantial hoops. Each barrel was to contain two hundred pounds of beef or pork (English measure) and the cooper's name, the weight, and the inspector's name were to be branded boldly on such barrels. Repackers were not allowed to put less than two pecks of coarse salt and six ounces of salt petre in each barrel, and were to fill the barrels with a pickle as strong as the salt could make.(4) An act of 1824 stated that beef and pork in transition to another port of the United States was not subject to inspection in New Orleans.(5)

After the creation of Jefferson parish in 1825,(6) there is indication in the police jury minutes of the parish that the inspection of

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| 9. La. A., 1898, #20, secs. 1, 2. | secs. 1859-65, |
| 1. La. A., 1805, XLV; 1813, p. 34; 1820, p. 102; 1824, p. 152. | 3. La. A., 1813, p. 34. |
| 2. La. A., 1805, XLV; Rev. Stat., | 4. La. A., 1820, p. 102. |
| | 5. La. A., 1824, p. 152. |
| | 6. La. A., 1825, p. 108. |

Inspectors

his duty to examine, under the rules and regulations of the said board of health, all animals intended to be slaughtered to ascertain whether they were fit for human consumption, and to furnish the owner with a certificate to this effect, without which certificate no animal could be slaughtered in the slaughterhouse. It was also the duty of the inspector to see that said slaughter house was kept clean. The inspector was allowed fees for his services and was required to give a bond in the sum of five thousand dollars to be made out in favor of the governor. The inspector was authorized to appoint as many deputies as he needed.(12)

The act of 1921 carrying into effect section 11 of article VI of the Constitution of 1921 and defining the powers and duties of the state and local boards of health places the inspection of the slaughtering of animals and of meat in general under the supervision of the state and parish boards of health.(13)

C. Inspectors of Tobacco

In 1844 two inspectors of tobacco were appointed for the city of Lafayette and Jefferson Parish. The said inspectors were given the same powers, duties and fees as the inspector of tobacco in and for the city of New Orleans.(1) The duties of these inspectors at that time were to take samples from each hogshead and cask of tobacco and classify the same as to quality and the condition of said tobacco and to label the same either admitted or refused. Upon request of the agent or owner of the tobacco, the inspector might remove that tobacco from the hogshead or cask to determine its actual tare and if it be free from trash. The inspectors of tobacco were allowed fees for their services. They were appointees of the governor by and with the consent of the senate. Vacancies were filled in the same manner except during recess of the legislature in which case the governor was authorized to make temporary appointments. It was requisite that all tobacco in hogsheads and casks entering the port of New Orleans or the city of Lafayette be subjected to such inspection.(2)

In 1846 a board of ten tobacco inspectors was appointed by the governor for the cities of New Orleans and Lafayette. They were required to take an oath of office, place bond in the sum of ten thousand dollars and they served for a term of four years. Vacancies were filled by the governor.(3) The members of this board of tobacco inspectors were required to be citizens of the United States and of the State of Louisiana.(4)

It was their duty to provide suitable warehouses for the storage of tobacco at the lowest rate that could be obtained and be located at such points in the cities most convenient for the reception of tobacco, two of

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| 12. La. A., 1838, #87. | sec. 1; <u>ibid.</u> , 1845, #57, |
| 13. <u>Const.</u> 1921, Art. VI, | secs. 1 & 2. |
| sec. 11; La. A., 1921, | 2. La. A., 1844, #82, secs. 3-8. |
| E. S. #79, secs. 6-15. | 3. La. A., 1846, #150, secs. 2-22. |
| 1. La. A., 1844, #82, | 4. La. A., 1846, #150, sec. 3. |

Inspectors

flour, beef and pork was done for a time, at least, by the parish judge.(7) In 1843, however, an inspector of flour, beef and pork was appointed for the city of Lafayette and Jefferson Parish. He was appointed by the governor and was entitled to the same fees and was to perform the same duties as the inspector of flour, beef and pork for the city of New Orleans.(8) This act was repealed by an act of 1855 following an act revising the powers and duties of the inspectors of flour, beef and pork for the parish of Orleans. Three inspectors were appointed by this latter act and they were required to provide stores and yards for such goods as were subject to their circumspection and brand the same as to quality and correctness of weight. The inspectors as before were forbidden to deal in flour, beef or pork and were allowed fees and the price of salt, salt petre, etc., used in repacking.(9)

These laws relative to the inspection of flour stayed in force until 1892 when the act of the extra session of 1870 providing for the inspection of flour in Orleans Parish was repealed and the provisions made, "that henceforth there shall be no compulsory inspection of flour in the state of Louisiana."(10)

An act of 1869 required that all meat slaughtered in Saint Bernard, Jefferson, or Orleans parishes be slaughtered in the Crescent City Slaughter House subject to the regulations imposed on that company. This act did away with inspectors of beef and pork as such (11) It was amended in 1888 to permit the governor to appoint a person vested with police powers to act under the supervision of the board of health as inspector of all stock that was to be slaughtered in the slaughter houses of the Crescent City Live Stock Landing and Slaughter House Company and all other slaughter houses then existing or that might thereafter be established in the state. It was

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| 7. Article 72 of the police jury ordinances of Jefferson Parish for 1834 gave the parish judge control over slaughter houses. <u>Minute Book</u> , Jefferson Parish, vol. 1, p. 159. In 1838 an ordinance was passed requiring the keepers of slaughter houses to keep a bound book which they were to cause to be paraphed by the parish judge; wherein they were to keep a day for day description of the cattle slaughtered on the premises, their brands, color, and other distinctive marks and whenever they killed some cattle for a third party he was to add to said description the name of the vendors to whom receipts were to be transmitted and the | butcher was to be bound to exhibit the same to any interested inhabitant when required to so do. <u>Minute Book</u> , vol. I, p. 159. |
| | 8. La. A., 1843, #143; Rev. Stat., secs. 1870, 1871, 1872. |
| | 9. La. A., 1855, #330; 1855, #332; Rev. Stat., S., secs 1870, 1871, 1872. |
| | 10. La. A., 1867, #159; <u>ibid.</u> , 1870, E. S., #71; <u>ibid.</u> , 1876, #87, sec. 6; <u>ibid.</u> , 1892, #23. It is to be presumed that the incorporation of the cities of Lafayette, Jefferson and Carrollton into greater New Orleans between 1852 and 1874 definitely limited the need for an inspector of flour for Jefferson Parish; hence the repealing clause in the act of 1892. |
| | 11. La. A., 1869, #118. |

which should be located in Lafayette.(5) It was further their duty, when called on by the owner or agent, to inspect any lot of tobacco, brand the correct tare on the cask or hogshead, and take samples from four different places in the hogshead or cask to determine the quality of the same. If the tobacco be damaged they were to trim off the damaged part and hold it at the disposal of the owner. The quality so trimmed was to be expressed on the sample card in ink. If inspection prove that the hogsheads had been falsely or fraudulently packed they were to be marked condemned. If the cask or hogshead was of green or unsound timber the inspectors were to provide a suitable cask at the expense of the owner or agent.(6) They were further required to keep a record of each day's inspection.(7) Upon receiving tobacco at the warehouse the clerk of the inspectors was to give temporary receipts for the same. The inspectors were prohibited from dealing in tobacco or in being interested in the sale of the same.(8) All tobacco was to be inspected by at least two inspectors and if they disagreed a third was to be called in to render decision.(9)

All tobacco brought into the city of Lafayette and New Orleans for sale was to be inspected under penalty of fifty dollars fine, except tobacco intended for reshipment, unless the inspectors had been requested by the owner or his agent to examine the same.(10)

The board of tobacco inspectors of the city of New Orleans and Lafayette was replaced in 1855 by a board of tobacco inspectors for the city of New Orleans only.(11)

D. Inspectors of Hay

The office of inspector and weigher of hay in and for the parish of Jefferson was not created until 1844. It was his duty to weigh and inspect each bale of hay, and brand the same with the name of the weigher, the correct tare and the net weight. The weigher and inspector of hay was never to be interested in any sale of hay under penalty of a fine of one hundred dollars. He was required to give security to the satisfaction of the parish judge in the sum of three thousand dollars, and was allowed fees for his services.(1)

It was declared to be unlawful for any person to sell hay within the parish of Jefferson until it had been weighed and inspected. Failure to comply with these restrictions subjected the person selling hay illegally to a fine of two dollars per bale. Anyone falsifying or effacing the marks and brands of the weighers were liable to a fine of twenty dollars.(2)

This law, however, was repealed in 1852 and the office of inspector of hay was abolished throughout the state.(3)

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| 5. La. A., 1846, #150, sec. 8. | 11. La. A., 1855, #323, sec. 1. |
| 6. La. A., 1846, #150, sec. 9. | |
| 7. La. A., 1846, #150, sec. 13. | 1. La. A., 1844, #156, secs. 1, 3, |
| 8. La. A., 1846, #150, sec. 16. | 5, 6. |
| 9. La. A., 1846, #150, sec. 18. | 2. La. A., 1844, #156, secs. 2, 4. |
| 10. La. A., 1846, #150, sec. 18. | 3. La. A., 1852, #242. |

XXXI. THE PARISH AGENT

Due to the invasion of Texas by the Mexican boll-weevil in the latter part of the nineteenth and the early part of the twentieth centuries, the United States Congress appropriated a sum of money for the Department of Agriculture to finance farm demonstration work in the stricken areas. This work proved so valuable that it continued and spread from Texas to Oklahoma, Arkansas and Louisiana.(1)

To study and attempt to cope with this new pest threatening the cotton industry, the Louisiana State University and Agricultural and Mechanical College established experiment stations in the latter part of the nineteenth century with the aid of the state. In 1906 the state legislature gave assent to an act of Congress of March 16, 1906, permitting the university to receive grants from the federal government for the purpose of establishing agricultural experiment stations in cooperation with the Department of Agriculture.(2) In 1907, following the passage of this act, two farm demonstration agents were appointed in Louisiana.(3) Boy's club work started in 1909.(4)

The Smith-Lever Act(5) made the first long time provision for farm demonstration work, and was followed by augmenting state legislation.(6) In 1914 the Louisiana State University and Agricultural and Mechanical College was authorized to receive grants of money from the federal government to provide for co-operative extension work.(7)

The police juries were authorized in 1912 to appropriate annually a sum not to exceed \$1,000 for farm demonstration work in cooperation with the University and the United States Department of Agriculture.(8) The limit on appropriations for this purpose was raised to \$1,500 in 1922,(9) and in 1924 to \$2,500.(10)

The state at present is divided into five general districts. Each district has a district agent and a district home demonstration agent who supervise the work. Parish agents are appointed in the following manner: applications are made to the district agent who confers with the police jury and school board on the application. This is done because the parish furnishes part of the funds. On their recommendation the application is referred to the state director of extension who passes on the qualifications and fitness of the applicant. The director then sends it to the United States Department of Agriculture where the

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| 1. W. B. Mercier, <u>Annual Report of Extension Service, Louisiana State University, Agricultural and Mechanical College, November, 1925, pp. 49-70.</u> | 3. W. B. Mercier, <u>loc. cit.</u> , p. 49-70 |
| 2. La. A., 1906, #50, sec. 1. | 4. Idem. |
| | 5. Act. #95 of the 63rd Congress. App. May 8, 1914. |
| | 6. La. A., 1912, #69, sec. 1. |
| | 7. La. A., 1914, #8. |
| | 8. La. A., 1912, #69, sec. 1. |
| | 9. La. A., 1922, #15, sec. 1. |
| | 10. La. A., 1924, #246, sec. 1. |

(451)

actual appointment is made.(11) Parish agents are given special training at agents' conference and farmers' short courses at the Louisiana State University and Agricultural and Mechanical College.(12) Parish agents were first appointed to cooperate with the University in the program of extension work under the act of 1914. A parish agent was appointed for Jefferson Parish in 1915.(13) Their salaries are paid in part by the police jury and in part from grants from the Federal government. The agent devotes his time to farm demonstration work under two general divisions, first: aid to farmers who agree to a farm program to secure adequate food and feed supplies, necessary cash income, and the maintenance of soil fertility; second, general instruction on farm problems through meetings and by correspondence. His duties include the organization and direction of 4-H clubs, the distribution of pamphlets and circular letters relative to farm extension and adjustment programs and, since the passage of the Agricultural Adjustment Act, the administration of the cotton control program and the rice and sugar control programs. They also conduct soil improvement programs, programs for the improvement of dairy herd; and an erosion control program.(14)

HOME DEMONSTRATION AGENT

Although home demonstration work began in Louisiana in 1914,(15) a home demonstration agent was not appointed for Jefferson Parish until 1936.(16)

The home demonstration agents devote themselves to girl's club work, encouragement of the making of home gardens, poultry, dairying, home furnishing, clothing, nutrition, and the distribution of such bulletins as may be instructive and useful in the farm home, the giving of advice about food preservation, home management and furnishing and the maintenance of sanitary and efficient kitchens.(17)

Records are located in the office of the parish agent and home demonstration agent for Jefferson Parish in the courthouse at Gretna, unless otherwise indicated. They are not open to the inspection of the public.

Extension Work

451. MISCELLANEOUS, 1936--. 1 steel file drawer. Record of activities participated in by this office, including Louisiana Rodeo and Live Stock Show, state fairs, poultry and dairy shows and garden

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| 11. Information received from the Extension Division of Louisiana State University. | Louisiana State University and Agricultural and Mechanical College, Baton Rouge, 1935. pp. 1-68. La. A., 1936, #128, secs. 1-5. |
| 12. W. B. Mercier, <u>loc. cit.</u> , pp. 10-35; 36-49. | 15. W. B. Mercier, <u>loc. cit.</u> , pp. 36-49. |
| 13. See footnote 11. | 16. See footnote 11. |
| 14. J. W. Bateman, <u>Annual Report of Agricultural and Extension Work in Louisiana,</u> | 17. J. W. Bateman, <u>loc. cit.</u> , pp. 70-74. |

Parish Agent

contests. Arr. by topic, chron. thereunder. No index. Hdw., typed and printed. Approx. 750 documents. 14 x 14 x 26.

452. CORRESPONDENCE, 1936--. 1 steel file drawer. Incoming and outgoing correspondence of this office pertaining to extension work, including animal husbandary, food preservation, soil fertility, testing and certifying seeds, home management, agronomy and horticulture. Arr. alph. by 1st letter in surname of correspondent, chron. thereunder. No index. Hdw. and typed. Aver. 1000 letters. 14 x 14 x 26.

453. 4-H CLUB, 1936--. 1 steel file drawer. Record of 4-H club activities including reports on projects and demonstrations carried on, short courses and instructions received by members, achievement day exhibits, contests participated in, and club news. Membership rolls are included in this record. Arr. by topic, chron. thereunder. No index. Hdw., typed and printed. Approx. 500 documents. 14 x 14 x 26.

454. [CORRESPONDENCE, COPIES OF PARITY ACT APPLICATIONS AND CONTRACTS], 1936--. 1 steel file drawer. Correspondence relating to federal crop control programs, copies of applications for benefits under the 1936, 1937 and 1938 Agricultural Conservation Program, and copies of contracts between cotton producers and United States Department of Agriculture, Agricultural Adjustment Administration. Arr. alph. by 1st letter in surname of applicant, chron. thereunder. No index. Hdw. and typed, some printed forms used. Approx. 500 documents. 14 x 14 x 26.

455. [SUGAR] CANE [Production Curtailment] PROGRAM [Records], 1937--. 180 manila folders. Records pertaining to agricultural adjustment administration programs for the control of sugar cane production; included are applications for participation, reports of foremen, supplementary work sheets and applications for benefit payments. Also contains Commercial Vegetable Production Curtailment Program Records, entry. This information furnished by Parish Agent. Arr. by years in folders, alph. by 1st letter in surname of participating grower and chron. thereunder. No index. Hdw. and typed, some printed forms used. Aver. 50 documents. 10 x 14 x 1/4. Parish Agent's office, St. Charles Parish Courthouse, Hahnville, La.

456. [COMMERCIAL VEGETABLE PRODUCTION CURTAILMENT PROGRAM RECORDS], 1939--. Contained in Sugar Cane Production Curtailment Program Records, entry. Records pertaining to agricultural adjustment administration program for the control of commercial vegetable production; included are applications for participation, supplementary sheets, and reports of foreman. Arr. by years in folders, alph. by 1st letter in surname of participating grower, and chron. thereunder. No index. Hdw. and typed, some printed forms used.

457. [AERIAL MAP OF JEFFERSON PARISH], n. d. 1 Photograph.
 Aerial survey of section of this parish containing agrarian areas; showing wood, swamp, pasture and agrarian lands; residential areas and commercial districts; roads, railroads and waterways. Edgar A. Tobin, author and publisher, San Antonio, Texas. Black and white print. 24 x 24. Parish Agent's office, St. Charles Parish Courthouse, Hamville, La.

458. AERIAL MAPS, N. O. 1 cardboard box.
 Fractional photographs of sections of the parish containing agrarian areas; showing wood, swamp, pasture and cultivable lands, and buildings, roads, railroads, and waterways in each section. These aerial surveys were made by Edgar Tobin of San Antonio, Texas. No obvious arr. Black and white prints. 34 photographs. 24 x 24 x 3. Parish Agent's office, St. Charles Courthouse, Hamville, La.

Home Demonstration Agent

459. HOME DEMONSTRATION WORK, 1937--. 2 steel file drawers.
 Record of activities carried on by various projects and clubs under supervision of this office, including home management, food preservation, canning, poultry raising, and gardening. Included in this record are membership rolls of clubs, work plans, reports on contests engaged in, and achievement day and demonstration day exhibits. Arr. by topic, chron. thereunder. No index. Hdw., typed and printed. Approx. 500 documents. 14 x 14 x 26.

460. CORRESPONDENCE, 1937--. 1 wood file drawer.
 General correspondence pertaining to the activities of this office. Arr. alph. by 1st letter in surname of correspondent, chron. thereunder. No index. Hdw. and typed. Approx. 500 pp. 11 x 14 x 26.

APPENDIX

The following records of the city of Kenner were found in the vaults of the parish treasurer and of the clerk of court in the parish courthouse. They are included here, but will be published also with the other records of that city in a separate publication.

Clerk of Court.

461. MINUTES, CITY OF KENNER, Dec. 15, 1876 - June 9, 1908. 2 vols.
 Record of proceedings at each meeting of the city council, detailing the issuing of commissions to mayor and councilmen, elections of secretary, treasurer, tax collector, street commissioners and syndics, appointments to board of health and to various committees delegated to handle finances, public works and other matters, nominations to and removal from city positions, and the employment of a legal advisor for the council; instructions to committees, to city treasurer, and to secretary of the council; ordinances by the council levying license taxes for municipal purposes on persons, firms and corporations doing business in the city, and providing for the issue of permits in certain cases; ordinances prohibiting loitering by suspicious characters, reckless driving, and the discharge of firearms within the city limits; and those passed by the board of health to prevent the spread of disease by the eradication of mosquito-breeding places, and providing for the fumigation of premises where yellow fever cases had been interned; motions setting dates and time for holding of council meetings, fixing salaries of city employees and approving salary increases, limiting expenditures to the parish for support of schools and expenses incidental to the prosecution of criminal cases, naming a legal depository for municipal funds, accepting and approving bills and ordering them paid, authorizing street improvements and other public works, ordering the sale of the Mississippi River ferry franchise for each year, referring communications to proper committee for handling, and authorizing the mayor to execute contracts and employ additional school teachers; monthly financial statements submitted by tax collector and city treasurer; reports from board of health, from the finance committee on bills examined and approved, and from various other committees; and other action taken by the council. The minutes of each meeting are dated, and signed by the mayor and secretary. Arr. chron. by dates of meetings. No index. Hdw. 600 pp. 18 x 12 x 3. Dec. 15, 1876 - Nov. 11, 1905, 1 vol. Sheriff's office, 1st floor; Nov. 11, 1905 - June 9, 1908, 1 vol. Parish Treasurer vault.

462. CASH BOOK, TREASURER CITY OF KENNER, Dec. 14, 1905 - Aug. 29, 1908. 1 vol.
 Receipts and disbursements record, giving on receipts entries; date, from whom received, amount, and source of revenue, including taxes penalties, licenses, permits, and miscellaneous; disbursements give; date, to whom paid, amount and purpose of disbursement including salaries, bridge work, and miscellaneous. Arr. chron. by date of entry. No index. Hdw. under printed headings. Aver. 500 pp. 18 x 12 x 3. Clerk's vault, 2nd floor.

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CHRONOLOGICAL INDEX

(All numbers refer to entries. A record entry number is listed under each decade which the record covers in full or in part. An entry number is underlined to call attention to the initial appearance of the record; the last listing of the entry number indicates the decade within which the record ends.)

1820-29
161, 162, 166, 167, 187, 202-204, 237, 254-256, 273, 274, 286

1830-39
1, 2, 161, 162, 166, 167, 185, 187, 202-204, 237, 254-256, 273, 274, 286, 296, 325

1840-49
1, 2, 161, 162, 166, 167, 185, 187, 202-204, 216, 220, 221, 237, 254-256, 257, 273, 274, 286, 287, 296, 297, 298, 325, 446

1850-59
3, 4, 9, 161, 162, 166, 167, 168, 169, 185, 187, 188, 189, 202-204, 216, 220, 221, 223, 237, 255, 256, 273, 274, 275-277, 284, 285, 286, 287, 296, 298, 301, 303-305, 325, 408

1860-69
3, 5, 9, 161, 162, 166, 169, 185, 187-189, 202-204, 216, 220, 221, 223, 224, 237, 258-272, 273-278, 280, 284-287, 296, 298, 299, 301, 302, 303-305, 311, 379, 408, 449, 450

1870-79
3, 6, 9, 161, 162, 166, 169, 170, 185, 186, 187-189, 202-204, 216, 220, 221, 222, 223, 237, 258-278, 280, 281, 282, 284-287, 296, 301, 302, 305, 307, 309, 311, 312, 313, 322, 324, 379, 449, 450, 461

1880-89
1, 3, 16, 26, 161, 162, 166, 170, 185, 186, 187-189, 202-204, 216, 217, 222, 237, 248-253, 258, 259, 260, 261, 262, 264-266, 270-277, 278, 279, 280, 284, 285, 290, 291, 293-295, 296, 298, 300, 301, 302, 305, 307, 311-313, 323, 350, 447, 449, 450, 461

1890-99
1, 16, 23, 66, 161, 162, 166, 170, 171, 185, 188, 189, 202-204, 205, 215, 216, 217, 218, 219, 222, 233, 234, 237, 248, 249, 251-253, 273, 275-279, 284, 285, 288, 289, 290, 291, 292, 293-296, 298, 300, 301, 302, 305, 307, 311-313, 314, 330, 334, 335, 350, 355, 361, 363, 366-368, 371-374, 379, 382, 447, 448, 449, 450, 461

1900-9
1, 2, 16, 85, 100, 151, 154, 155, 161, 162, 166, 171, 172, 173, 185, 188, 189, 202, 203, 205, 214, 215-219, 222, 225, 233, 236, 237, 245, 246, 248, 249, 251, 252, 273, 275-279, 283, 284, 285, 288, 289, 295, 296, 298, 300-302, 305, 306, 308, 311-314, 330,

Chronological Index

1900-9, (continued) 334, 335, 350, 355, 357, 361, 363, 364, 366-368,
371, 373, 375, 379, 380, 382, 392, 395, 397, 398, 401, 402, 407,
447-450, 461, 462

1910-19

1, 2, 10-12, 14, 15, 16, 20, 22, 24, 29, 30, 33-35, 38, 39, 43,
45, 46, 48-50, 55, 57-59, 61, 63-65, 69, 73, 74, 76, 81, 94, 96,
104, 106, 108, 110, 112, 120, 122, 124, 136, 139, 142, 149, 157,
161, 162, 163, 166, 172, 173, 174, 185, 188, 189, 202, 203, 205,
212, 213, 214-219, 222, 225, 226, 227, 233, 235, 237, 246, 248,
273, 275-279, 283-285, 288, 289, 298, 300-302, 305, 306, 308, 311-
313, 316, 318, 319, 326, 330, 331, 334, 335, 338, 348, 350, 351,
352, 354, 355, 356, 357, 361, 362, 363, 364, 365, 367, 368, 369,
372, 373, 375, 378, 379, 380, 381, 383, 384, 386, 387, 392, 395,
397, 398, 401, 402, 406, 407, 410-413, 415, 417, 423, 424, 429-432,
438-440, 447-450

1920-29

1, 2, 10-12, 13, 16, 17-19, 21, 25, 28, 31, 40-42, 47, 52-54, 56,
60, 62, 68, 70, 72, 75, 79, 80, 82, 84, 86, 87, 89-91, 93, 97, 98,
102, 103, 105, 107, 109, 113, 116, 118, 119, 121, 125, 127, 128,
130, 132, 133, 135, 138, 140, 143, 146-148, 150, 152, 153, 158,
161-163, 164, 165, 166, 174, 175-180, 185, 188, 189, 190-197, 202,
203, 205, 206, 212-219, 222, 225, 228-232, 233, 237, 238-244, 245,
246, 247, 273, 275-277, 279, 283-285, 288, 289, 298, 300-302, 305-
308, 310, 311-313, 315, 316, 317, 318, 319, 320, 321, 326, 329,
330, 334, 335, 338, 344, 348, 349, 350-352, 353, 354-357, 359,
361-363, 367-369, 370, 372, 375, 378-381, 383, 384, 386, 387, 388,
390, 392, 395, 397, 398, 400, 401, 405, 406, 407, 409, 410-413,
415, 416, 417, 418-422, 423, 424, 425-427, 429-432, 433-437, 438-
440, 441-445, 447-450

1930--

1, 2, 7, 8, 16, 67, 77, 78, 83, 88, 92, 95, 99, 101, 114, 115,
137, 141, 144, 145, 156, 159, 161, 163-166, 180, 181-184, 185,
188, 189, 199-201, 202, 203, 206, 207-211, 212-214, 216-218, 222,
225, 229-232, 237-248, 273, 275-277, 279, 283-285, 288, 289, 298,
300-302, 305-308, 310-313, 315-318, 321, 326, 327, 328, 329, 330,
332, 333, 334, 336, 337, 338, 339-343, 344, 345-347, 348, 351-
357, 358, 359, 360, 361-363, 367-372, 376, 377, 378, 379, 381,
383, 385, 387, 388, 389, 391, 392, 393, 394, 395, 396, 397, 398,
399, 401, 403, 404, 405, 406, 410-413, 414, 415-427, 428, 429-445,
447-450, 451-456, 459, 460

No date

27, 32, 36, 37, 44, 51, 71, 111, 117, 123, 126, 129, 131, 134,
160, 198, 457, 458

SUBJECT AND ENTRY INDEX

(Underlined numerals refer to pages, others to entry numbers)

- Abbreviations, list of, 42-44
Abstracts, of inventories, 203
Academies, see Education; School
Accounts
 See also Financial, records
 administrators', 146
 curators', 146
 police jury, audit of, 63, 388
 tax collector's, audit of, 319
 tutors', 146
Acts
 See also Conveyances; Donations;
 Exchange; Mortgage; Notarial
 acts; Powers of attorney;
 Sales
 definition of, 24, 45
 promulgation of, 237
 repeal of, 244
Adjudications, tax, 17, 294,
 303-307
Adkinson, W. E., map by, 30
Administration of public affairs,
 see Police jury
Administrators
 See also Curators; Succession;
 Tutors
 accounts, 146, 147, 171, 254
 appointments, 21, 146, 170
 bonds, 145, 254, 267, 304
 oaths, 254, 269, 303
Adoptions
 See also Children; Juvenile
 court
 annulment of, 216, 262
 jurisdiction over, 22
Advertisement
 See also Newspapers; Notices;
 public and official
 bids for public works, 57
 of delinquent taxes, 17, 299,
 301, 310
 for fiscal agent, 63
 of judicial sales, 294, 301
 of parish resources, 72
 of sale of strayed cattle, 245
 of tax sales, 294, 304, 305
Aerial surveys, 72, 457, 458
Affidavits
 civil, 313
 juvenile delinquency, 215
 physicians, 108
 record of, 328
Agent
 farm
 district, 391
 parish
 appointment, 15, 16, 391,
 392
 compensation, 392
 creation, 13
 duties, 16, 392
 officio, 37
 records, 392, 451-456
 fiscal, 17, 63, 149, 193, 243,
 316, 364
 See also Bank
 foreign corporation, 231
 home demonstration
 district, 391
 parish
 appointment, 16, 392
 creation, 13
 duties, 16, 392
 officio, 37
 records, 459, 460
Agricultural
 See also Agent, farm; Cotton;
 Crop; Farm; Rice; Sugar
 cane
 Adjustment Act, 392, 454-456
 and Mechanical College, 391,
 392
 experiment stations, 16, 391
 extension work, 16, 391, 392,
 451, 452
 processing plants, 56
 programs, 392, 455
Agriculture, United States,
 department of, 16, 391
Airplane operators' bond, 110
Airports, 15, 56
Alcaldo, 5, 113
Alguacil, 139
Aliens
 naturalization of, 297
 privileges, 116

Subject and Entry Index

(Ali-Ass)

Alimony

See also Divorce
applications for, 321
cases, jurisdiction over, 19,
316, 318
receipts for payments of, 319-
321

Allan, S. T., plans by, 53
Alligators, conservation of, 66

American Cotton Oil Co., pipe
line, plan of, 136

Anglers' license, 363

Animals

See also Cattle; Livestock;
Tick eradication
prevention of cruelty to, so-
ciety for, 65

Appeal, court of

bonds, 170, 305
circuits, 153, 154, 250
clerk, 157, 158
creation, 12, 19, 153, 154
judges, 154, 155, 157, 158,
191
jurisdiction, 20, 153-155,
181, 182
Orleans Parish, 153, 154,
156, 158
powers, 157
records, 158, 161, 252
rules of practice, 156
sessions, 19, 156
vacancies, 156, 157

Appellate jurisdiction

of county courts, 19
of court of appeal, 20,
155-158
of district court, 20, 21,
169, 180-182, 184, 185
of parish court, 19, 160,
184
of superior court, 19
of supreme court, 10, 20-22

Appraisements, authority to
make, 103, 106, 118, 167,
254

Appraisers

appointment, 286
bonds, 172
duties, 286, 287
notices by, 286
oaths, 145, 172, 243, 254,
269, 303

Arnoult, J. B. G., acts of, 161

Arrests

See also Constables; Criminal;
Police; Sheriff
authority to make, 18, 46,
144, 215
costs, 67
orders for, 172, 177, 220,
260
by sheriff, record of, 339
writs of, 144, 146, 148, 149,
161, 172, 255

Assembly, parish, see Police
jury

Assessment

See also Appraisers, tax;
Assessor, tax; Equalization,
board of; Tax
corporations, 48
county, 8
districts, 224
parish

adjustments, 287
advertisements of, 279
appeals from, 277
complaints relative to,
280, 287, 360
limitations, 61
lists, 273, 275, 278-281,
302, 306, 360
notices of, 279, 286, 295
review of, 63, 108, 276,
286, 287
rolls, 17, 48, 50, 108,
160, 204, 267-270, 276,
282, 286, 296, 299, 300,
314, 224-226, 344, 345,
361, 362, 365
special, 226
sheets, 267, 268, 342

Assessor, tax

See also Appraisers, tax;
Assessment; Equalization,
board of
abolished, 262
appointments, 11, 15, 63,
108, 262, 263, 268, 269,
276, 277, 289
board of, 151, 276
bond, 264, 268, 276
census by, 281, 282
creation, 263, 264
deputy, 268

Subject and Entry Index

(Ass-Bil)

Assessor, tax (continued)
 duties, 17, 107, 265-272,
274, 277, 281, 282, 286,
359
 election, 262, 263, 271
 fees, 265, 266
 fines, 270
 oath, 107, 264
 office, 36, 54
 qualifications, 263
 records, 26, 281, 342, 359,
360
 as registrar of voters, 282,
330
 removal, 263, 264
 salary, 265-268, 281, 282,
325, 350, 383
 as tax collector, 279, 289
 term, 262, 263
 vacancies, 108, 263
 Assessors, board of, 151, 276
 Asylums, conveying of insane to,
244, 338
 Atkinson, W. E., map by, 29
 Attachment
 orders for, 172, 177, 220
 writs of, 144-146, 149, 161,
172
 Attorney general
 appointments by, 234
 duties, 180, 190, 229, 231
 reports to, 243
 salary, 231
 term, 229
 Auction
 See also Conveyances; Sale
 auctioneers
 fees, 168, 320
 bond, 234
 notary public as, 115
 parish judge as, 160, 161
 sales by, 253, 305, 185
 of franchises, 55
 of jewelry, 110
 of strayed cattle, 245
 Auditor
 appointment, 172
 bond, 107
 police jury reports to, 52,
63, 388
 of public accounts, 63, 64,
140, 146, 147, 265, 266,
291, 292, 296, 303, 326

Auditor (continued)
 state, 26
 tax collector's settlement
 with, 292, 302, 315, 316,
318, 319
 Audits
 police jury accounts, 63
 treasurer's accounts, 26
 Automobiles, acts of transfer
 of, 109
 Autopsies, see Coroner, in-
 quests
 Aviation, see Airplane opera-
 tors' bonds; Airports
 Avondale plantation, map of,
139
 Babcock Refining Co., storage
 tank, plan of, 137
 Bakeries' licenses, 23, 72,
83, 108, 177, 203, 247, 286,
312, 365
 Ballot boxes, 150
 Bank
 See also Agent, fiscal
 assessments, 272, 273
 charters, 63
 Bankruptcies, see Insolvencies;
 Receiverships
 Banks, general, 11
 Baumann, James C., acts of,
161
 Bayou
 Baratavia, map of, 26, 68,
93
 Coquille, 26
 des Familles, 26, 48
 Ouachta, 26
 Pero, 70
 Ricaud, 93
 Villars, 70
 Beef, see Inspectors
 Belt Bridge, subdivision, map
 of, 199
 Berthoud, Wm. B., acts of, 161
 Beverly Knoll, subdivision,
 plat of, 90, 355
 Bids, advertisement of, 57,
63, 1
 Bienville, 112
 Billiard halls
 regulation, 46
 taxes on, 47

Subject and Entry Index

(Bil-Bre)

Billings, A. E., acts of, 161
 Billingsley, James W., plan
 by, 150
 Bills
 See also Financial, records
 of exchange, suits involving,
 23
 Births, see Vital statistics,
 births, record of
 Bisbee, W. F., acts of, 161
 Board, see Advisory board,
 state; Assessors, board;
 Bond, and tax board, state;
 Equalization, board of;
 School, board; Supervisors,
 of elections, board of;
 Voters, registration, board
 of; Plumbers, board of
 Board of levee commissioners,
 map by, 52
 Bombs, 65
 Bonds
 administrators', 145, 254,
 267, 304
 airplane operators', 110
 appeal, 170, 305
 appraisers', 172
 assessors', 264, 268, 216
 auctioneers', 234
 clerk of court, 140, 158
 constables', 249, 216
 contractors', 57, 109, 110,
 203
 coroners', 258, 260
 criminal, 306
 curators', 107, 145, 147,
 172, 203, 254, 268, 304
 executors' 304
 ferry operators', 107
 issues
 bridges, 61
 cancelled, 390
 corporations, 163, 209
 hospitals, 61
 jail, 61
 method, 61
 mortgages to secure, 61,
 109
 municipal, 110
 notaries, 115, 116, 216
 parish, 16, 73, 110
 public works, 56, 61
 road, 61

Bonds
 issues (continued)
 waterworks, 61
 marriage, 380, 446, 447,
 mortgage, 110, 243, 161,
 163, 209
 notaries, 115, 116, 216
 officials, 25, 107, 176, 203,
 216, 217
 parish, 52, 203
 record, 107, 145, 216
 peace, 185, 305
 plumbers', 8
 real estate agents', 110
 records, 11, 106, 107, 140,
 147, 149, 163, 216, 217,
 240, 268, 269
 registrar *
 of voters, 331, 216
 of wills, 168, 169
 restrictions, 61
 school, 400
 school treasurers', 360-362,
 sheriff's, 239, 240, 290, 292,
 216
 superintendent of education,
 356
 syndic, 146, 304
 tax collector's, 107, 289-292,
 216
 treasurer's parish, 64, 107,
 109, 324-326, 361, 362, 216
 tutors', 107, 108, 145, 147,
 148, 172, 203, 254, 268,
 304
 Bonnabel, Alfred E., plat by,
 94
 Bonnabel, subdivision, plat of,
 83, 84, 355
 Boundaries
 See also Area
 parish
 change of, 48, 71, 72
 maps of, 31, 70, 71, 347,
 358
 surveys of, 71, 107
 police jury wards, 48
 precincts
 maps of, 25
 state
 maps of, 30
 B reaches of the peace, 21
 Bread, regulation, 47

Subject and Entry Index

(Bri-Cen)

Bridgedale, subdivision, plat
of, 119

Bridges

See also Causeways

construction and maintenance
of, 45, 47, 54, 59, 9
bond issues for, 61
inspection of, 53
plans of, 59-67, 127
supervision of, 6, 54
toll, 56

Brockenbraugh Court
subdivision

maps of, 192
plats of, 82, 83, 355

Brooklyn

subdivision
plat of, 85
town of, 23

Budgets

See also Financial, records
parish, 67
school board, 359, 362

Buildings, public

See also Courthouse; Jail;

School

commission, 55
powers, 55
construction and maintenance
of, 15, 54, 59
bond issues for, 61
equipments, 54
grand jury inspection of, 23
tax for, 58, 59

Bullet proof vests, 65, 244

Burial

See also Vital statistics

paupers, 67, 68, 260
permits, 373, 415-417, 421,
422, 426, 427, 431, 432,
436, 437, 440, 444

Burke, William R., map by, 14,
15, 133

Business licenses, 16, 110,
365

Cabildo, Spanish governmental
body, 5

Cadets, see Students

Calongne, S. A., map by, 54,
89, 118, 191

Caminada Bay, 93

Canals, see Drainage; Navi-
gation

Capital punishment, see Death,
sentence, execution of

Capo, property of, plan of, 41

Carnivals, see Entertainment,
public

Carondelet, governor, 6

Carpet Bag constitution, 11

Carrollton

city of, 5, 6, 9
commissary of, 9
records, 9

judgment against, 322

as parish seat, 34

Carrollton times, 5, 6

Carter plantation, map of, 26

Case papers

See also Dockets

civil, 203, 254

district court, 180, 181,
273, 285

parish court, 147, 160,
162, 258, 262, 263

criminal, 306

district court, 181, 305,
306

parish court, 148, 262,
271, 272

juvenile court, 316, 318

probato, 264, 270, 298

district court, 298

parish court, 148, 262

Cash book, see Financial,
records

Caskot permits, 414, 420, 425,
435, 443

Cattle, see Livestock; Tick
eradication

Causeways

See also Bridges

supervision of, 6

Cedar plantation, map of, 47

Celotex Co., reservoir, plan
of, 140

Census

See also Population

by assessor, 281, 282

of Confederate veterans and
widows of deceased sold-
iers, 282, 235

by coroner, 270, 271

Subject and Entry Index

(Gen-Cla)

Census (continued)
 of educable children, 281, 402-404
 of inhabitants, 282, 234, parish, 72, 107
 military, 282
 of voters, 281

Certificates
 See also Licenses
 of appointments, 147
 architects', 110
 civil engineers', 110
 conveyance, 109, 246, 247
 dentists', 24, 110, 311, 233
 of indobtedness, 61, 62
 jurors', 145, 212, 245
 marriage, 24, 103, 108, 109
 midwives', 233
 minors' property, 107
 mortgage, 105, 215, 246, 247
 of naturalization, 296
 nurses', 24, 110, 233
 optometrist, 233
 osteopaths', 110
 physicians', 24, 110, 311, 233, 316
 poll, 18
 records of, 390
 surveyors', 110
 veterinarians', 24, 110
 voters' registration, 331

Certiorari, writs of, 156, 157, 161, 172

Chain stores, tax on, 320

Charbonnet, F. D. Jr., acts of, 161

Charbonnet, F. D. Sr., acts of, 161

Charity, see Hospitals, charity; Welfare

Charters
 See also Corporations; Incorporation
 banks, 63
 record of, 109, 161, 229
 index, 230

Charts of parish government, 27-33

Chateau estates, subdivision, map of, 200

Chattels
 records of, 109, 161, 164

Chattels (continued)
 suits involving, 20

Cheniere Caminada
 bridges, 93
 justice district, 221
 office, notary public, 115

Children
 See also Juvenile court; Minors; Welfare
 adoption of, 175, 216, 262
 delinquent, 22, 68, 216, 318
 educable, census of, 281, 402-404
 exceptional, schools for, 281
 neglected, 68, 1
 prevention of cruelty to, society for, 65

Church, charters, 229

Circuses, see Entertainment, public

Citations
 in civil suits
 district court, 149
 parish court, 148, 258, 259, 263
 sheriff's record of service of, 330
 to warrantors, 146

C. C. C. applications, 371

Civil
 cases, see Case papers, civil code, origin of, 5, 113, 168
 dockets, see Dockets, civil jurisdiction, 147, 156, 160, 236
 appeal court, 155
 clerk of district court, 20, 21
 colonial commandants, 5, 6, 113
 county court, 8, 19
 district court, 19, 20, 155, 182-185, 244
 justicos of the peace, 8, 19-21, 184, 220, 222, 225, 324, 329
 parish courts, 19, 20, 184, 258, 271, 272
 superior court, 19
 rights, suits involving, 20

Claiborne Gateway, subdivision, plat of, 86, 356

Subject and Entry Index

(Cla-Com)

Claiborne, governor
 appointment by, 114
 proclamation by, 114, 115
 recommendation of, 366
Claiborne Parkway, subdivision,
 plat of, 87, 354
Clancy, F. J., acts of, 161
Clark, Daniel Jr., acts of, 161
Clearview estates, subdivision,
 plats of, 88, 114, 354, 356
Clerk
 of court
 county, 8
 district court
 affidavits, 313
 appointment, 137, 180
 bond, 140, 158
 as clerk of court of
 appeal, 157
 as clerk of juvenile court,
 215
 as clerk of parish court,
 10, 147, 148, 174
 deputies, 140, 148, 174
 duties, 23, 24, 108, 140,
 145-148, 150, 151, 172,
 205, 206, 317, 267, 268,
 313
 election, 10, 137-139
 fees, 141-143, 148, 150,
 246
 fines, 143, 146, 148, 161
 funds, 142, 240
 as inspector of weights
 and measures, 386
 judgments by, 238
 jurisdiction, 20, 149
 as member of jury commis-
 sion, 150
 as notary public, 109, 140
 oaths, 140
 office, 36, 54, 111
 powers, 107, 141, 146-148,
 150, 151, 238
 qualifications, 139
 as recorder, 12, 103, 109,
 111, 140, 151, 242, 247
 records, 24, 25, 71, 117,
 119, 145, 149, 172, 173,
 208, 244
 index, 237
 as registrar of marriages,

Clerk
 district court
 as registrar of marriages
 (continued) 150, 381,
 382
 as registrar of voters,
 151, 330
 removal from office, 138,
 139, 141, 147
 stenographer, 141
 suits against, 139
 term, 137, 142
 vacancies, 138, 139, 141
 of parish courts, 204
 parish judge as, 9, 148, 174,
 176, 177
 of probate court, 145
 of police jury, 15, 51, 52,
 64
 duties, 51, 212
 salary, 142, 325, 383
Clubs
 4-H, records, 392, 453
 girls', 392
Code Napoleon, basis of Civil
 Code, 5, 113
Coleman, J. F., Engineering
 Company, map by, 109
College, see Academies; Educa-
 tion; Institute; School;
 University
Collin, Frederick, acts of,
 161
Colonial
 commandants, 5-7, 115
 districts, 5, 6
 government of Louisiana, 5,
 6
 governor, 5, 6
 judge, 5
Colonial Heights, subdivision,
 plat of, 89
Colonial Land Co., 143, 356
Colonization
 See also Immigration
 of Louisiana
 French, 5
 Spanish, 5
Commagere, E., acts of, 161
Commandants, colonial
 French, 5, 111-113
 as notary, 112, 114, 115

Subject and Entry Index

(Com-Cor)

Commandants, colonial (continued)
 Spanish, 6, 7, 115
 Commandeur, A., acts of, 161
 Commission form of parish govern-
 ment, 14
 Commissioners
 public works
 election of, 48, 245, 332
 duties and powers, 48
 Commissions, see Fees; Salaries
 Compensation, see Fees, Salaries;
 Salary Fund; and under title
 of official
 Confederate
See also Civil, War
 allegiance to, 116
 constitution of state, 11
 veterans' consus, 282
 Conservation
 agent, see Agent
 fish, 66
 law violations, 66
 wild life, 66
 Constables
 county, 8
 parish, 9
 appointment, 11, 15, 46, 63,
248-250
 bond, 249, 216
 as conservation agent, 256
 creation, 249
 deputies, 250, 329
 duties, 18, 22, 23, 248,
251-255
 election, 10, 248-250
 fees, 256, 257
 fines, 161
 jurisdiction, 250
 oath, 249
 powers, 256
 qualifications, 249, 250
 records, 254, 255
 removals, 46
 reports, 256
 salary, 257
 vacancies, 250
 Constitutional Amendment, 214,
216
 Constitutions, state, 9-13, 104,
115, 138
 Contractors' bonds, 57, 109, 110,
203

Contracts
 authority to make, 62, 71,
106, 166
 drilling, 110
 fiscal agent, 63
 maps, 72
 marriage, 103, 106, 108, 118,
161, 202, 203
 public works, 47, 48
 records of, 149, 390
 road, 47
 suits involving, 19
 supplies, 57
 Conventional mortgages, see
 Mortgage, conventional
 Conveyances
See also Auctions; Deeds;
 Donations; Sales
 authority to make, 105, 106,
118
 cancellations of, 163, 209
 certificates, 215, 246
 maps, 107
 records, 24, 25, 104-106,
108, 109, 304, 307, 166,
246, 247, 344
 indexes to, 167-184
 Convicts, see Prisoners
 Cooney Petroleum Co., plan of,
141
 Co-Partnerships, see Partner-
 ships
 Coroner
 county, 8
 docket, 312
 parish
 appointment, 257
 bond, 258, 260
 creation, 10, 261
 duties, 18, 23, 150, 253,
260, 261
 election, 10, 257
 as executor, 260
 fees, 259, 261
 inquests, 24, 259, 260, 311
 records, 150
 jurisdiction, 258, 259
 justices of the peace as,
224, 227, 258
 oath, 258
 parish judge as, 9, 162
 powers, 260

Subject and Entry Index

(Cor-Cri)

Coroner
 parish (continued)
 qualifications, 258
 as recorder of vital statistics, 372, 373
 reports, 259
 as sheriff, 240, 241, 261
 term, 257, 258
 vacancy, 258

Corporations
 See also Charters; Incorporation;
 Partnership
 bond issues, 163, 209
 foreign agent of, 231
 license, 372
 municipal, 59
 non-trading, 110
 political, suits involving, 20
 records, 231
 index, 232
 taxes, 48

Correspondence
 homo demonstration agent, 459, 460
 parish agent, 451, 456
 police jury, 7
 school board, 395

Counties, territorial
 discontinuance of, 8, 168
 establishment of, 7
 officers, 8

County court
 appeals to, 19
 clerk, 8
 creation, 18
 discontinuance, 18, 168
 judge, 7, 8, 21, 24, 115, 167, 168
 jurisdiction, 8, 19, 21
 sessions, 54

Courthouse
 construction and maintenance
 of, 15, 35, 54, 57
 offices in, 35-37, 54
 plans of, 38-41, 17-19
 site of
 in city of Carrollton, 34
 in city of Lafayette, 34
 in Gretna, 34, 35
 at Harvoy's Canal, 34
 in Mechanickham, 34, 35
 taxes for, 57

Courts, see Appeal, court of;
 County court; District
 court; Justices of the
 peace; Parish court; Pro-
 bate court; Superior court;
 Supreme court

Creditors' meetings in suc-
 cessions, 146

Crosmont Park
 subdivision, plat of, 90, 355
 water mains, plans of, 130

Criminal
 case papers, see Case papers
 court, first judicial dis-
 trict, 19
 defense, 57
 dockets, see Dockets, criminal
 investigation and identifi-
 cations, state bureau of,
242
 reports to, 243
 jurisdiction
 colonial, 5, 6
 county court, 8, 21
 district court, 22, 145, 180, 183, 184, 243, 244
 justices of the peace, 8, 21, 221, 225, 226
 juvenile court, 243
 parish courts, 22, 148, 162, 176
 of slaves, 21, 22, 175
 superior court, 21
 prosecutions, cost of, 58, 67
 records, 24, 145, 338

Criminal court
 clerk, see Clerk, of court,
 district court
 costs, 163
 judge, 162, 165, 187
 jurisdiction, 162, 163, 165, 209, 226
 jury
 summoning, 203
 terms, 165
 officers, see Clerk, of
 court, district court;
 Sheriff
 sessions, 165
 translators, 162, 165, 166

Criminals

Subject and Entry Index

(Cri-Dis)

Criminals (continued)

See also Prisoners
 bonds, 306
 case papers, see Case papers
 court, first judicial district,
 19
 defonso, 57
 dockets, see Dockets, criminal
 execution of, 244, 260
 investigation and identifi-
 cation, state bureau of,
 reports to, 243
 jurisdiction, 162
 colonial, 5, 6
 county court, 8, 21
 district court, 22, 145, 243,
 244
 justico of the peace, 8, 21
 juvenile court, 243
 parish courts, 22, 148, 162
 of slaves, 21, 22
 superior court, 21
 prosecution, cost of, 58, 67
 records, 24, 145

Crockett, A. R., plan for, 145

Crop

See also Agricultural; Cotton;
 Farm; Sugar cane
 control programs, 16, 454
 liens, 165, 218

Crozat, trade monopoly of, 5

Cumberland Telephone Co., conduit,
plans of, 132

Curators

See also Administrators; Suc-
 cessions; Tutors
 accounts, 146, 147, 254
 appointments of, 21, 146, 147,
 169-171, 177, 223, 306
 bonds, 107, 145, 147, 172, 203,
 254, 268, 304
 oaths, 145, 146, 172, 254, 269,
 303

Daniel, R. S., map by, 198

Davis, P. E., acts of, 161

De Ferriero, Claude, 113

De Labarro, F. B., acts of, 45

De Lacroix, Dussuan L., acts of,
45

Death

See also Vital statistics, deaths

Death (continued)

sentence, execution of, 244,
260

Debts

assumed by parish, 61, 62
contracted by parish, 61,
382

Deckbar, E. D., map by, 44

Deeds

See also Conveyances; Donation;
 Sales
 recording of, 104, 149, 294,
 304, 305, 161, 166, 185,
 209, 270

Deffner, property of, plan of,
41

Delery, C. F., plan by, 157

Delery, Felix, acts of, 45

Delinquent

children, 213-216, 318

See also Juvenile court
taxes, see Tax, delinquent

Dentists' certificates, 24,
233

Department of Interior, map
by, 28

Diebel, F., acts of, 161

Diet, John James, acts of, 161

Dikes, see Levees

Disbursements

See also Financial, records;
 Receipts, and disbursements
 parish funds, 63
 school, 338, 363, 397, 399

Diseases

See also Health; Immunizations;
 Quarantine; Sanitation;
 Tuberculosis; Typhoid
 epidemical prevention, 16,
 69, 70, 367

District

attorney
 appointments, 10, 64, 176,
 229, 230, 234

appointments by, 236

assistant

creation, 236, 237

salary, 236, 237

commissions, 64

compensation, 64

creation, 229

duties, 18, 19, 64, 180,

Subject and Entry Index

(Dis-Doc)

District

attorney

duties (continued) 140,
207, 232-236, 256, 317
election, 11, 229
expense account, 232
fees, 231, 232, 234
office, 36
opinions, 108, 234, 235,
390
pro tem, 238
abolished, 238
appointment, 237
creation, 237
duties, 237, 238
fees, 238
report, 238
term, 237
vacancies, 237
qualifications, 229, 236
recusation, 157, 233, 234
records, 238
reports, 236, 243
retirement, 230
salary, 64, 231, 232, 234,
238
term, 230
vacancy, 176, 230

court

appeals from, 20, 156, 181,
249, 253, 282
appeals to, 20, 21, 160,
169-171, 175, 181, 182,
185, 222, 281
clerk, see Clerk, of court,
district court
costs, 185
creation, 10, 19, 113, 137,
148, 180
districts, 113, 137, 155,
180
interpreter, 180
judge
appointment, 186-189, 206
appointments by, 206, 207,
233, 234, 306
duties and powers, 10, 11,
19, 25, 103, 105, 113,
116, 138, 141, 142, 144,
148, 150, 155, 157, 180,
186, 192, 204, 206-210,
212, 237

District

court

judge (continued)
election of, 187-189
fine, 187
impeachment of, 188, 190
of juvenile court, 215
as marriage officiant,
192, 193, 381
jurisdiction, 10, 19-22,
64, 155, 156, 161, 169,
173, 174, 180-185, 215,
238, 243
issuance marriage licenses,
193
marriage officiant, 192,
193
qualifications, 187, 188,
190
recusation, 186, 188, 189,
removal of, 189, 190
retirement of, 191
salary, 186-188, 191
term, 186-189
vacancies, 186-189, 192
jury, 183
summoning, 145, 203-205
terms, 184
as juvenile court, 22, 213-
215
officers, 22
See also Clerk, of court,
district court; Sheriff
records, 183, 214, 240, 241,
309
sessions, 180, 182, 185
term, 182, 229
Districts, see Assessment; Co-
lonial; Drainage; Irrigation;
Judicial; Levee; Public
works; Road; School; Vital
statistics, registration;
Waterworks; Navigation
Distringas, writs of, 161, 176,
177
Ditches, construction and main-
tenance, 47, 9
Divorce
See also Alimony
jurisdiction, 175, 182
Dockets

Subject and Entry Index

(Doc-Ele)

Dockets (continued)

appeal, court of, 157, 249-253, 281, 282
 civil
 district court, 145, 149, 214, 249, 251, 242, 275, 278-280, 282, 299, 300
 index, 145, 276, 277
 justice of the peace, 324
 parish court, 147, 176, 259, 266
 index, 255, 256, 260, 261, 266
 sheriff's fees, 148, 150
 coroner, 312
 criminal, 323, 336
 district court, 145, 278, 307-309
 parish court, 272
 justice court, 323-325
 juvenile, 317
 probate, 254, 278, 279, 299, 300
 sheriff, 330, 332
 index, 331

Doctor, see Physician

Dogs

pounds, 65
 tax on, 60, 320

Dominican Fathers tract, sub-division, plat of, 90

Donation

See also Conveyances

acts of, 117, 161, 166, 186, 202
 record of, 24, 103, 104, 108, 202, 203
 to United States, 70

Dorville, Francois, acts of, 45

Drainage

See also Sewerage

canals, 15, 135
 districts, 55, 73, 227, 362
 maps, 71-81, 135
 proceedings, 1
 taxes, 319, 224, 225, 227, 362, 365
 gravity systems, 15, 55
 records of, 109, 224, 225, 227, 228

Drainage (continued)

supervision of, 15, 55
 Dresser, map by, 36
 Drilling contracts, 110
 Dugus, Judge F., lessor of courthouse, 34
 Dupas, map by, 105, 107, 112
 Dusenburg, A. T., plat by, 135
 Dussuan, L., acts of, 45

Ecclesiastical parishes, 6

Education

See also Academies; Collego; Instituto; School; University

appropriations for, 69, 334-337

board of, state, 15, 340, 344, 346, 355

police jury control of, 56, 332, 334, 338

superintendent of appointment, 355

bond, 356

creation, 355, 360

divisional, 12, 340

duties, 356-360

qualifications, 355

removal of, 356

salary, 356

as secretary, 355

term, 355

as treasurer, 355

records, 356, 395-398, 401, 405

reports, 357, 358

Ejectment, writs of, 253

Election

See also Suffrage; Supervisors, of elections; Voters

assessor, 262

commissioners, 245, 332, 333

appointment, 18, 49, 63, 332

duties, 18, 333, 334

powers, 333

qualifications, 333

constable, 248-250

coroner, 257, 263

district attorney, 229

district judge, 187-189

Subject and Entry Index

(Ele-Par)

Election (continued)

expenses, candidate's statement of, 150
justice of the peace, 218, 219,
221-223, 248
laws, reconstruction, 18
notices of, 295
police jurors, 45, 48-51
precincts, 49
sheriff, 10, 239, 240
special
to authorize change in parish seat and boundaries, 34, 71, 72
for constitutional amendment, 214
to delegate powers to police jury, 61
to fill vacancies, 51, 158
to issue bonds, 59, 61
to levee taxes, 58, 60, 110
prohibition, 65
schools, 338, 345, 346
supervision of, see Supervisors of elections
tax collector, 289
unconstitutional, 71
Electric light systems, 55
Elfer, Gus L., map by, 94
Emancipation, see Minors; Slaves
Emergency Relief Administration, see Welfare
Engineer
civil, certificates, 110
highway, state, 55
parish
maps by, 29, 31, 33-35, 38,
39, 43, 48, 50, 55, 58, 68,
74, 76, 77
plans by, 17-21, 37, 41, 42,
46, 49, 57, 59-61, 63, 75,
139, 146, 147, 151
plats by, 84, 90, 100, 101,
104, 106-108, 117
English settlers, 5
Entertainment, public
See also Carnivals; Circuses;
Fairgrounds; Theatres
licenses, 60
regulation, 46, 65
Equalization, board of
See also Assessment; Assessor,

Equalization, board of
See also, Assessor (continued)
tax
appointments to, 15, 63, 64,
288
creation, 63, 287
duties, 13, 17, 63, 64, 267,
268, 280, 287, 288
meetings, 288
members, 287
oaths, 288
per diem, 288
records, 288
Eradication, mosquitoes, 407
Estates
See also Land; Property;
Real estate; Successions
vacant, 146, 169, 171
administration of, 147
Estelle plantation, map of,
48
Eugene Dietzgen Company,
map by, 65
Exchange, acts of, 114, 117,
166
Execution
of death sentence, 244, 260
writs of, 148, 161
Executors, see Administrators;
Curators; Tutors
Exemptions
from grand jury service, 211
homestead, 343
road duties, 212
Fairfield plantation
subdivision, 353
plats of, 352
Fairgrounds, parish, 15, 59
See also Entertainment,
public
Family meetings in successions,
authority to hold, 146,
147, 254
Farm
See also Agricultural; Cotton;
Crop; Sugar cane
agent, see Agent, farm
demonstration work, 70
experimental, 70
maps, 457, 458

Subject and Entry Index

(Far-Fre)

Farm (continued)
 prison, 67
 programs, 16
Federal
 See also United States
 farm programs, 16
 Land Bank, mortgages, 210
Fees
 See also Per diem; Salaries;
 Salary fund
 assessor, 265, 266
 auctioneers, 168, 320
 clerk of court's, 141-143,
 148, 150, 161, 246
 constable's, 256, 257
 coroner's, 259, 261
 district attorney's, 231, 232,
 234
 pro tem, 238
 justice of the peace, 223, 226
 marriage, 382
 notarial, 112, 118, 119, 240
 parish officers, 62, 63, 160
 record of, 247, 380
 shoriff's, 66, 148, 150, 241,
 295
 surveyor's, 384
 tax collector's, 289, 293-295,
 320
Fences, regulation of, 15, 46, 70
Ferries
 establishment of, 56
 licenses, 56
 operators' bonds, 107
 in parish
 map of, 58, 120
 plan of, 40
 rates, 56
 supervision of, 15
 train, 139
Fidelity Land Co., Ltd., map of,
 198
Fieri facias, writs of, 148, 161,
 242, 253, 288
Filing systems, parish, 24, 25
Financial
 See also Funds
 functions of parish officers,
 see Tax, collector; Treasur-
 er
 records, 25, 26, 63, 64, 119
 See also Disbursements;

Financial
 records
 See also (continued) Receipts
 clerk of court and recorder,
 246
 Federal farm programs, 16
Fines
 assessor, 270
 clerk of court, 143, 146,
 148
 constables', 161
 district judge, 187
 imposed by police jury, 47
 jurors', 161, 212
 notary public, 114, 117,
 119
 police jury, 45, 52-54
 president, 52
 recorder, 106
 sheriff, 161, 241
 witnesses', 161
Fingerprinting of criminals,
 244, 256
 See also Identification and
 Investigation, state
 bureau
First National Bank of
 Columbus, subdivision of,
 map of, 191
Fish
 conservation, 66
 preserves
 appropriation for, 66
 commissioners, 66
 establishment, 66
 map of, 101
 tax for, 66
Fisheries, see Oysters
Fleury, John E., acts of, 161
Florida parishes, 13
Flour, see Inspectors
Food preservation, see Canning
Fort Livingston, 93
4 (Four)-H Club, 392, 453
Fox, C.B., subdivision, plat of,
 91
Franchises, public utilities,
 15, 55
French
 colonization by, 5
 government of Louisiana, 5

Subject and Entry Index

(Fri-Gra)

Friesburg Lumber Co., plans of, 142

Friedrichs, map by, 105, 107, 112

Funds

See also Financial

clerk of court 142, 240,

hospital, charity, 68

levee, receipts and disbursements, 363

navigation, receipts and disbursements, 12

parish, 68, 70

depository, 63

receipts and disbursements of, 62, 382, 383

paupers; 67

road, receipts and disbursements, 363

school, 15, 23, 56, 324,

326, 334-336, 338, 344,

346, 353, 360, 363, 399

receipts and disbursements of, 379, 380, 383

Game conservation, see Conservation

Game preserves

appropriation for, 66

commissioners, 66

establishment, 66

tax for, 66

Gardere, Edward G., map by, 196

Gardere, R., acts of, 161, 186

Garnishment, orders of, 148, 161, 301, 288

Garsaud, Marcel, plans by, 52

Gasoline

record of sales, 369

supervision, 55

tax, 60, 68, 371

Gautier, H. W., acts of, 161

Gendarmerie, 65

See also Police, of slaves

General Drafting Company, map by, 126

General Fire Proofing Company, maps by, 22

Gibson, Harold H., plat by, 122

Gilbert, plat by, 116

Goffery, John F., acts of, 161

Gosserand, L. H., acts of, 161

Governmental organization

colonial, 5, 6

French, 5, 113

Spanish, 5, 6, 113, 116

county, 7, 8

parish, 9-18

charts of, 27-33

state, 115

territorial, 115

Governor

Carondelet, 6

Claiborne, 113, 114

colonial, 5, 6

duties, 63, 102, 137

morales, regulations of, 114

O'Reilly, 5, 113

state

appointments by, 10-12,

49-51, 63, 64, 103-105

114-116, 137, 138, 154,

159, 167, 168, 180, 186,

188, 189, 218, 224, 229,

230, 237, 239, 240, 257,

258, 262, 263, 289, 292,

318, 333, 342, 384, 386-

389

powers, 138, 139

territorial, 7

appointments by, 226

Unzaga, 114

Graham, Harold G., map by, 69

Grand Isle Navigation District

canal, map of, 69

commissioners, 10

funds, 12

justice district, 221

records, 10

reports, 13

Grand Isle, subdivision, plat of, 92, 93

Grand jury

See also Jurors; Jury; Petit

jury

drawing and summoning of, 22,

23, 163, 184, 204, 207,

209, 211, 244

duties, 23, 212, 213

exemptions from, 211

Subject and Entry Index

(Gra-Hos)

Grand jury (continued)
foreman, 204, 205, 209, 210, 213
inspections of jail by, 23
jurisdiction of, 209
lists, 210, 212, 315
members, 23, 204, 206, 207, 210
offices, 36
qualifications of, 210, 211
reports, 213
terms, 204, 206, 210, 213
Grand Terre Island, 93
Grants, see Federal
Gretna
map of, 348
as parish seat, 34, 35
town of, 20, 23
Gretna Refinery, pipe line, plan
of, 136
Grevemberg, F. B., plats by, 88,
95, 102, 113-115, 200, 201
Gruner, Mrs., property of, map
of, 148
Guaranty Investment Company, map
by, 130
Guardians, see Administrators;
Curators; Tutors
Gulf of Mexico, as parish bound-
ary, 30
Gulf Refining Co.
map by, 143
oil tank, plan of, 143

Habeas corpus, writs of, 156, 161,
163, 172
Harahan subdivision, plats of,
94, 356
Harang, Jean Murville, acts of,
161
Harvard estates, subdivision,
plats of, 95, 355
Harvey Canal
maps of, 40, 121, 350
as site of courthouse, 34
subdivision, plat of, 97, 350
Harvey, town of, subdivision,
plat of, 98
Hawkins, E. C., map by, 193, 194
Hay, see Inspectors
Health, public
See also Hospitals, charity;
Immunizations; Sanitation
board of, 369, 373

Health, public
board of (continued)
municipal, 367, 368, 417
parish, 70, 368
appointments to, 15, 70,
367, 368
caskot permits, 414
creation, 13, 16, 70,
326, 366, 367
duties, 70, 367, 368,
389, 407
members, 367
office, 37, 367
officers, 368
police jury as, 367
records, 373, 407
state, 24, 368
unit, creation, 13, 16
Heirs, see Probate; Successions
Hessmer Park, maps and plats
of, 355
Higgins, A. T., acts of, 161
Highways
See also Roads; Streets
engineer, state, map by, 29, 53
plans of, 29, 44, 47-58, 63,
67-69, 74, 80, 86, 133, 138,
197
Hildenbrand, Henry, acts of, 161
Hill, F. B. Company, map by,
92
Holliday, J., acts of, 45
Home demonstration, see Agent,
home demonstration
Home Owners Loan Corporation,
mortgages, 210
Homedale subdivision, plat of,
196
Homestead
records of, 108, 161
tax exemptions, 108, 203
Hope Haven
Institute, plans of, 133
water system, 133
Hospitals, charity
See also Health
construction and maintenance
of, 15
bond issues for, 61
funds, 68

Subject and Entry Index

(Hot-Irr)

- Hotard, J., acts of, 161
Housing and care of records, 34-37
Hull, B.F., Construction Company, contractors for courthouse, 35
Hunting
licenses, 294, 363, 365
regulation, 46

Identification and investigation, state bureau of, reports to, 256, 261
Illinois Central Railroad
map by, 81
tracks, 149
Illinois Central-Yazoo and Mississippi Valley Railroad, 137
Immigration
See also Colonization
encouragement of, 72
Immunizations, see Diseases; Health
Imprisonment, see Penitentiary; Prisoners
Incorporation, see Charters; Corporations; Partnerships
Indexing
parish systems of, 25, 106
projects, W. P. A., 25
Indictments
See also Case papers, criminal
concurrence of grand jury to return, 316
Informations, 23
See also Case papers, criminal
Ingleside Heights, subdivision, plat of, 99
Inhabitants, see Census; Population
Injunction, writs of, 146, 148, 156, 177, 222, 166, 285
Inquests, see Coroner, inquests
Insane
See also Interdicts
conveyance of to asylums, 213
Inspectors
of beef, flour and pork
appointments, 387, 388
duties, 387-389

Inspectors
of beef, flour and pork (continued)
fees, 388, 389
parish judge as, 389
of hay
abolished, 390
created, 390
tobacco
appointment, 389
duties, 389, 390
fees, 389
weights and measures
abolished, 386
appointment, 386
clerk of court as, 386
duties, 386
vacancies, 386
Insolvencies, see Receiverships
Institute
See also Insane
funds of, 69, 337
Interdicts
See also Insane
curatorship of, 147, 171, 268
funds of, 175
Internal improvement, 9
See also Public, works
companies, aid to, 11
International Storage and Warehouse Co, oil tanks, plan of, 139
Interstate Commerce Commission, 209
Intervention, acts of, 148
Intestacies, see Probato; Successions; Wills
Intracoastal waterway, 156
map of, 70
Inventories
abstracts of, 203
authority to make, 103, 106, 113, 118, 146, 167, 171, 161, 166, 186
of jewelry for auction, 110
in successions, 147, 221, 203, 254
Irrigation
districts, 55
systems, 15

Subject and Entry Index

(Jac-Jur)

Jackson and Great Northern Railroad, 23

Jail

See also Penitentiary, state bond issues for, 61
construction and maintenance of, 15, 57
establishment, 46
grand jury inspection of, 23
inspection of, 213
taxes for, 57
supervision of, 66

Jefferson Building and Homestead Association, records, 290, 295

Jefferson highway, plans of, 42, 146

Jefferson Journal, 4

Jefferson Land Company, 26

Jefferson Oil Co. Inc., tanks, plans of, 144

Jefferson parish

consolidation of police jury districts, 3

creation, 65, 102, 137, 170, 174, 218, 231, 238, 239, 242, 257, 262, 286, 289

division of police jury districts, 48

maps of, 3, 4, 23, 24, 31, 71, 72, 346, 347, 357

water mains, plans of, 135

Jefferson Terrace, maps of, 356

Jefferson Title Co. Inc., 228

Journals, see Financial, records

Judgments

See also Opinions

appeals from, 170

by clerk of district court, 238

district court, 180, 182, 285, 286,

index, 287

final, 161

interlocutory, 161

justice of the peace, 219, 222, 232, 252

parish court, 161, 263

probate court, 170, 172

supreme court, 310

Judicial

districts, 10, 67, 137, 164, 166, 180, 182, 184, 185,

Judicial

districts (continued) 187, 203, 209, 229, 232, 237

mortgage, see Mortgage, judicial

proceedings, recording of, 209, 161

record

district court, 150, 160, 285

parish court, 161, 263

sales, see Sales

system, 180, 309

Judiciary, see Appeal, court of;

County court; District court;

Justices of the peace; Juvenile court;

Parish court; Probate court;

Superior court;

Supreme court

Junior Colleges

creation of, 347

tax for, 347

Jurisdiction, see Appellate, jurisdiction;

Civil, jurisdiction;

Criminal, jurisdiction;

Divorce, jurisdiction;

Probate, jurisdiction

Jurors

See also Grand Jury; Jury;

Petit jury

certificates, 145, 245

drawing and summoning of,

145, 203-205

finances, 161, 212

lists, 203-205, 345, 313,

314

qualifications, 205, 313,

314

Jury

See also Grand jury; Jurors;

Petit jury

commission

appointments to, 206, 313

clerk of court as, 150

compensation, 201, 212

creation, 203, 206, 207,

245

duties, 206-208

meetings, 207, 313

oaths, 206, 207

orders for convening, 184,

Subject and Entry Index

(Jur-Lan)

Jury

commission
 orders for convening
 (continued) 203
 records, 206, 313, 315
 replacement, 313
 terms, 205, 206

terms
 district court, 183
 probate court, 183

trial
 civil, 23, 160
 criminal, 23, 203

Justices of the peace
 county, 8, 18, 21

parish
 abolished, 226, 249
 appeals from, 20, 148, 160,
174, 182, 219, 221-224
 appointments, 218, 220, 224
 appointments by, 223, 248,
250
 as coroner, 224, 227, 258
 creation, 18, 19
 duties, 9, 18, 22, 25, 103,
141
 elections, 10, 218, 219, 221-
223, 248
 fees, 223, 226
 jurisdiction, 10, 19-21, 149,
161, 174, 175, 182, 184,
193, 219-226, 238
 licenses to perform marriages,
193, 222, 223
 as marriage officiant, 220,
222, 380, 326, 327
 as members of police jury, 9
 office, 36
 officers, see Constable
 as parish judge, 220
 powers, 47, 203, 204, 222
 qualifications, 218
 records, 220, 227, 328, 329
 recusation, 219, 226
 salary, 226, 227
 term, 118, 218, 223
 vacancy, 218, 219, 226
 wards, 225, 226

Juvenile court
 appeals from, 215
 application for, 214
 creation, 19, 214

Juvenile court (continued)
 district court as, 22, 213,
214
 judge, 214
 jurisdiction, 215, 243
 records, 22, 216, 316, 318

Kolly, plat by, 116

Kenner, city of, records, 461,
462

Kenner Orleans Realty Co. Inc.,
 map by, 195

Kentucky Constitution, as model
 for Louisiana, 5

La Plaza Grande, subdivision,
 plat of, 92

La Santa Hermandad, 5

Labarre, Colent L., acts of,
45

Labarre, subdivision, plat of,
100

Laborers' liens and privileges,
100, 161, 203

Labranche, Lucien, acts of, 45

Labreton, Jean Baptiste, acts
 of, 45

Lafaye, S. P., map by, 24

Lafayette, city of, 47, 105,
115

Lafitte, village of, map of,
101

Lake to River Land Company,
 map by, 87

Lake Villars, subdivision,
 plat of, 102, 118

Lakewood estates, subdivision,
 map of, 201

Lakewood Realty Co., map by,
200, 201

Land
See also Property; Real estate
 assessment, 58
 expropriated, 56, 1
 patents, Federal and state,
110
 purchased for parish, 59,
109
 purchased for state, 110
 sales, 114
 titles, abstracts of, 107
 Landry, H. E., map by, 197

Subject and Entry Index

(Lan-Lou)

Langridge, W. H., acts of, 161
Laussat, colonial prefect, 114
Law enforcement, see Police
Lawes, G. W., plat by, 83
Lazair, F. J., acts of, 161
Ledgers, see Financial, records
Legislature, acts of, 54, 65
Le Parfait Notaire, 113
Levees
 construction and maintenance
 of, 15, 45-47, 54, 59, 9
 districts
 assessment rolls, 280
 creation, 54, 59
 tax, 58, 365
 employment of prisoners on, 244
 funds, 363
 law violations, fines, 47
 obstructions, 46
 removal, 46
 plans of, 52
 supervision of, 54
Libel, 22
Libraries, public, 56
Licenses
 See also Certificates; Tax
 anglers, 363
 business, 16, 110, 365
 chain stores', 320
 collected, 293, 309, 315, 316,
 363
 corporations, 372
 delinquent, 235, 309-312, 318
 dentists', 311
 hunting, 294, 363, 365
 liquor, 60, 61, 65
 marriage, 146, 162, 193, 220,
 222, 223, 380-382, 246, 445-
 448
 merchants', 52
 municipal, 60
 natural resources, 60
 occupational, 16, 371
 oyster, 374
 peddlers', 61, 162, 255
 physicians', 311
 plumbers', 8
 public entertainment, 60
 recording of, 371, 372
 toll bridges', 56
 traders', 363
 trapping, 294, 320

Licenses (continued)
 vehicles', 365
Liens
 See also Mortgage; Notes
 and privileges, 291
 index, 219, 221
 laborers', 110, 161, 203
 records, 212, 218, 220
 on chattels, 165
 crop, 165, 218
 tax, see Assessment, rolls
Liquidators
 See also Receiverships
 appointments, 20, 185
Liquor
 licenses, 60, 61
 local option, 65
 regulation, 46, 65
 taxes on, 47, 58
Little Farms, subdivision of,
 103
Livaudais, F. J. E. Dugue, acts
 of, 161
Livestock
 See also Animals; Cattle;
 Tick eradication
 breeds, 71
 diseases, 70, 71
 marks and brands, record of,
 24, 70, 162
 regulation of, 6, 15, 46, 70
 sales, 70
 sanitary commission, 70
 slaughter of, 70, 388, 389,
 407
 strayed, auction of, 245
Loans to police jury, 61
Local option, liquor, 65
Louisiana
 ceded to Spain, 5
 civil parishes, 9, 13
 colonization of
 English, 5
 French, 5
 Spanish, 5
 counties, 8
 ecclesiastical parishes, 6
 first constitution of, 5
 governmental organization of
 colonial, 5, 6
 county, 7, 8
 parish, 9-18

Subject and Entry Index

(Lou-Mex)

Louisiana (continued)

Industrial Institute, 69
 judicial system, 1-8
 See also Appeal, court of;
 County court; District
 court; Juvenile court;
 Justices of the peace;
 Parish court; Probate
 court; Superior court;
 Supreme court
 Light and Power Company, 131,
 145
 national guard, 236
 parishes, area and number of,
 13
 purchase, 5, 6, 114
 Railway and Navigation Company,
 147, 149
 state highway commission, maps
 by, 348, 29, 53
 State University, 69, 320
 Texas Intercoastal Waterway,
 156
 transfers, 114
 Louisiana Society, for the pre-
 vention of cruelty to children,
213
 Lyman, John B., acts of, 161
 Mc Donnell and Soule, consultant
 architects for courthouse, 35
 Mc Donoghville, town of, 23
 Mc Laron, Benjamin, map by, 26
 Machine guns, 65, 244
 Magistrate, committing, 9, 21,
22, 162, 176
 Mandamus
 trial of, 176
 writs of, 156, 161, 172, 330
 Maps
 See also Plans; Plats
 aerial, 457, 458
 drainage, 71-81, 135
 farm, 457
 index, 16
 Jefferson Parish, 3, 4, 24, 31,
 71, 72, 346, 347
 land, 23-28, 45, 148
 municipal, 110, 23, 24, 101,
 187, 195
 navigation canal, 14, 15
 streets, 45

Maps (continued)

subdivisions, 45
 townships, 72
 waterways, 68-70
 Marines' discharges, 110
 Markots, public, revenue from,
 9
 Marks and brands of livestock,
24, 70, 106, 162
 Marrero, A., acts of, 161
 Marrero
 subdivision
 plat of, 98, 104
 water system, plan of, 133
 Marriage
 bonds, 380, 446, 447
 certificates, 24, 108, 109,
381, 445, 448-450
 contracts, 103, 106, 108, 118,
 161, 202, 203
 fees, 382
 licenses, 146, 162, 193, 220,
222, 223, 380-382, 246,
 445-448
 of minors, consent of, 447
 officiant
 district judge as, 193, 381
 justice of the peace as,
162, 193, 380
 minister as, 380
 parish judge as, 150, 162,
380, 381
 priest as, 162, 380
 statistics, 368
 records of, 380, 247, 326,
 327, 448
 reports, 381
 Marshall, constable as, 255
 Maury, plan by, 53
 Mechanickham
 as parish seat, 34, 35
 subdivision, plat of, 111
 village of, 23
 Metairie Heights, subdivision,
 map of, 198
 Metairie Ridge Ice Co., plan
 of, 148
 Metairie Ridge Nursery, 126
 Metry Club Gardens, subdivision,
 plat of, 109
 Mexican Petroleum Corp.
 buildings, plan of, 149

Subject and Entry Index

(Mox-Mun)

Mexican Petroleum Corp. (continued)
 oil tanks, plan of, 149
 Michel, J. T., acts of, 161
 Middleton, F. A., acts of, 161
 Midwives
 certificates, 233
 registration of, 373
 reports, 368
 Mileage
 parish officers', 62, 63
 police jurors', 53
 Military
 See also Army; Marines; Sailors;
 Soldiers
 census, 282
 charters, 229
 Department of the Gulf, 11
 discharges, 110
 records, 236
 Ministers as marriage officiants,
380
 Minors
 See also Children; Juvenile
 court
 curatorship of, 147, 171, 223, 318
 emancipations, 175, 182, 254
 funds, 252, 240
 property, certificates of, 107,
108, 149
 tutorship of, 108, 147, 169,
170, 240, 268
 Minutes
 board of health, 373, 407
 civil court, 284
 court of appeal, 252
 criminal court, 284
 district court, 24, 25, 262,
 283
 drainage districts, 1
 parish court, 262
 police jury, 25, 1
 index, 2
 probate court, 257, 284
 road districts, 1
 school board, 25
 Misdemeanors, 21, 185
 Mississippi
 river
 banks, 46
 district boundary, 48
 maps of, 23, 26, 33, 43, 55,
 58, 71, 86, 89, 94, 96,

Mississippi
 river
 maps (continued) 100, 120,
 129, 139, 140, 142, 149,
 157, 159
 Valley Railroad, 143
 Moore, Lucas, E., Company, oil
 tanks, plans of, 146, 147
 Morales, regulation of notaries
 by, 114
 Morgan
 Louisiana and Texas Railroad
 and Steamship Co.
 map by, 120, 121
 tracks of, 120, 121
 Mortgage
 See also Liens; Notes
 acts of, 24, 117
 amortization, record of, 109,
 209
 index, 211
 bonds, 110, 243, 161, 163,
 209
 cancellations, record of, 214
 certificates, 105, 215, 246,
 247
 chattel
 record of, 25, 109, 140,
161, 164, 165, 212, 214
 index, 213
 conventional, 279, 203
 record of, 25, 103
 Federal Land Bank, record of,
 210
 indexes, 204-208
 judicial, record of, 103,
 203
 minor, record of, 147
 recording of, 24, 103-106,
108, 109, 147, 186, 203-
215, 229, 246, 247
 releases, 161, 203
 subrogations, 203
 Mosquito, 417
 See also Eradication
 Munding, A. G., plat by, 96
 Municipalities
 bond issues, 110
 courts of, 249
 licenses, 60
 maps, 110, 23, 24, 187, 195
 plans, 42

Subject and Entry Index

(Mur-Off)

Murder, 21

N. Y. A. applications, 371

Natural resources

See also Gas

licenses, 60

tax, 60

Navigation

canals, 55

right of way, 109

districts, 55, 319, 10-15

supervision of, 15, 55

Negroes

enfranchisement of, 12, 18

schools, 13

New Orleans Beach Corporation,

map by, 114

New Orleans, Opelousas and Great

Western Railroad, map by, 85

Newspapers

See also Advertisement; Notices,

public and official

parish, 64

Nicholson, plan by, 53

Norckauer, W. H., map by, 56

Notarial acts, 24

indexes to, 162

record of, 104, 108, 117, 161,

186

Notarial archives, creation, 114

Notaries

commandant as, 112, 114

French, 111-113, 117

public

appointment, 112, 114-116

bond, 115, 116, 216

clerk of court as, 109, 112,

113, 140

commandant as, 115

county judge as, 8, 103

duties, 104, 111-119, 304, 161

fees, 112, 118, 119, 240

finer, 114, 117, 119

legislation affecting, 111

parish judge as, 9, 10, 113,

119, 160, 161

powers, 111-119

priest as, 113

probate judge as, 167

qualifications, 116

recorder as, 106

removal of, 116, 119

Notaries

public (continued)

term, 112, 115, 116

vacancies, 117

women as, 119

royal, 112

Spanish, 113-115, 117

Notes

See also Liens; Mortgages

cancelled, 214, 246

explanatory, 42-44

payment of, suits involving,

23

promissary, 203

protests of, 274

records of, 149

Notices, public and official,

17, 52, 64, 71, 207, 212,

277, 279, 293, 295, 298,

299, 307, 166, 203, 258,

285, 313, 329, 336

records, 150

Nurses' certificates, 110, 233

Oaths

of administrators, 145, 269,

303, 254

of allegiance, 116, 216

appraisers', 172, 243, 254,

269, 301, 303

assessors', 107, 264

authorization to administer,

107, 118, 143, 144, 146,

172

constable, 249

of court officials, 140, 141

of curators, 172, 254, 269,

303

of jury commissioners, 206,

207, 313

of office, 116, 145, 342, 216

records, 172, 173, 269

sheriff, 239

sureties, 213

tutors, 172, 254, 269, 303

witnesses, 213

Oceanic Oil Co., tanks and

locks, plan of, 150, 352

Offices of parish officials,

see Courthouse, offices in;

And under name of official

desired

Subject and Entry Index

(Off-Par)

Officials

parish, see Agent, farm;
Agent, home demonstration;
Assessors; Clerk, of court;
Constable; Coroner; District,
attorney; Recorder; Registrar,
of births and deaths; Regi-
strar, of voters; Sheriff;
Tax, collector; Treasurer
state, see Attorney general;
Auditor; Governor, state;
Treasurer, state

Ogdon, L. B., map by, 56

Oleander Hotel, 93

Onorato, J. L., plan of, 158

Opinions

See also Judgments

district attorney, 108, 234,
235, 390

Optometrist, certificates of,
233

Orders of court

district court, 180, 185, 313

juvenile court, 316

parish court, 177, 258, 263

probate court, 172, 254, 257,
334

Ordinances

colonial, Spanish, 5, 114

of police jury, 15, 18, 46,
66, 67, 69-72, 1, 4-6

O'Reilly, Spanish governor, 5,
113

Orleans

parish

court of appeal, 153, 154,
156, 158

territory, 6, 7, 13

Orleans Kenner Railroad, tracks
of, 124-127, 143, 146, 147,
357

Osteopaths' certificates, 110

Owneyourown subdivision, map of,
193, 356

Oyster

cultivation

fisheries, regulation of, 66

inspector

appointment, 66

licenses, 374

Paillet, map by, 97

Parish committee

appointments by, 48

creation of, 48

duties and powers, 48, 67

members as, 48

physicians, 48

records, 48

restrictions, 48

secretary, 48

Parish court

first (1807-1845)

appeals from, 155, 160,

161, 170, 281

appeals to, 19, 219, 224

clerk, 10, 113, 161

creation, 18

discontinuance of, 10, 19,

20, 161

judge, 9, 10, 22, 24, 46,

51, 103, 104, 113, 115,

119, 159-162, 170, 174,

187, 188, 220, 221, 237,

250, 262, 263, 270, 272

jurisdiction, 10, 19, 20,

22, 160-162, 170, 184

jury summoning, 203

powers, 47, 160, 161, 175,

203, 205, 210

records, 161

second (1868-1880)

appeals from, 175

appeals to, 174

clerk, 147, 148, 174

creation, 12, 19, 20

discontinuance of, 12, 177,

184, 248

judge, 144, 146, 148, 175-

177

jurisdiction, 21, 22, 174-

176

powers, 176, 177

records, 146, 147, 150,

162, 258, 262, 263

indexes, 237

sessions, 176

Parishes

creation of, 14, 45, 102,

168

districts, 49

functions of as political

bodies, 13

maps, 72, 30

Subject and Entry Index

(Par-Pla)

Parishes (continued)
merging of, 14
Parks, public, plans of, 84, 110
Partitions of property, authority
to make, 106, 118, 146, 169,
171, 161, 166, 254
Partnerships
See also Corporations; Incorporation
dissolution of, 181
recording of, 104
Pascoe, W. H., acts of, 161
Paupers
See also Welfare
burial of, 67, 68, 260
Payne Engineering Co., plan by,
137
Payne, Frank T., plan by, 32
Payne, J. H., plans by, 25, 87, 89,
92, 99, 101, 102, 144
Payrolls, see Salaries; Salary
fund
Peaco bonds, 185, 305
Pedesclaux, Pedro, notary, 114
Peddlers
licenses, 61, 162, 255
regulation of, 6
Penick and Ford manufacturing
plants, 104
Penitentiary, state
See also Jail
conveying of prisoners to, 244
Per diem
See also Fees
jurors, 207
police jurors, 52, 53, 62, 63
school board members, 343
Perkins, R. J., acts of, 161
Petitions
in civil suits
district court, 214
parish court, 148, 258, 263
in interventions, 147
for provisional seizure, 263
records, 330
Petit jury
See also Grand jury; Jurors;
Jury
drawing and summoning of, 22,
184, 204, 245, 313
lists, 315
members, 204, 206

Petit jury
members (continued)
qualifications of, 210
terms, 204-206
Physician
appointment, 67
certificates, 24, 110, 311,
233, 316
jail, 48, 67
license, 311
parish coroner as, 67
registration of, 108, 373
salary, 67
vital statistics reports,
368
Plans
See also Maps; Plats
bridge, 58-67, 127
of courthouse, 38-41, 17-19
of highways, 29-44, 47-58,
63, 67-69, 74, 80, 86,
133, 138, 197
index, 16, 189
industrial plants, 136, 137,
141-160
jailer's residence, 20, 21
levee, 52
lighting systems, 131, 134
municipal, 42, 195
oil tanks, 137, 139, 143,
144, 146, 147, 149, 150,
152, 154-157, 159, 160
pipe lines, 130, 136, 144,
157
precincts, 25
of railways, 120-129, 135,
139, 140, 143, 147-149,
156-160
reservoir, 140
school buildings, 406
streets, 46
subdivisions, 47, 46, 131,
188
of vault, 22
water systems, 133
Plantations
Avondale, map of, 139
Garter, map of, 26
Cedar, 47
Estelle, map of, 48
Fairfield, 352
Rosedale, 355

Subject and Entry Index

(Pla-Pop)

Plantations (continued)

Southside, map of, 35
Trudeau, map of, 194, 355
Plaquemine Parish, 153

Plats

See also Maps; Plans
of subdivisions, 47, 110, 45,
46, 54, 82-119, 188, 190-
196, 198-201, 348-358

Playgrounds, 57

Plumbers

board of inspection, 8
bonds, 8
licenses, 8

Police

See also Arrest; Constables;

Sheriff

of animals, 46
of highways and roads, 65
Metropolitan, 244, 245
powers of parish, 9, 14, 15, 18
of slaves, 6, 46, 65
special, 65
powers, 65
superintendent, 256

Police jury

abolished, 49
appointments by, 9, 10, 14, 16,
46-51, 54, 63, 65, 67, 70,
71, 237, 248-250, 262, 286,
288, 289, 292, 314, 330, 332-
334, 336, 338, 367, 368
appointments to, 9, 12, 48, 49
as board of assessment review,
63
as board of health, 367
bond, 107
clerk as parish treasurer, 15
compensation, 62, 63
creation, 49, 338, 3
duties, 13-17, 23, 45, 53, 54,
63, 64, 67, 220, 326, 338, 1
election, 9, 14, 45, 47-51
fines, 45, 52-54
jurisdiction, 48, 338
meetings, 46, 49, 52, 64, 1, 3
members, 9, 14, 45, 46
mileage, 53
office, 35, 36
officers, 9, 415
parish judge as president, 9,
10, 46, 51, 161.

Police jury (continued)

per diem, 52, 62, 63
powers, 11, 14-17, 45-48, 51,
54, 61-66, 68, 70-72, 139,
214, 1
president, 51, 1
appointments by, 51
appointment to, 52
duties and powers, 52, 142
fines, 52
pro tem, 51
reports, 52
resignation, 51
vacancies, 150
proceedings, publication of,
64, 1, 3
purchases, 57
qualifications, 45, 50, 51
quorum, 45, 52
records, 25, 46, 63, 64, 72,
1, 3, 387, 388
reports, 63, 7
restrictions on, 47, 52-54,
57, 62,
reorganization, 49
secretary, 64, 1
terms, 45, 49, 50
vacancies, 51
wards, 14, 45, 50, 51

Political

corporation, suits involving,
20
rights, suits involving, 20

Poll

See also Election; Voters
certificates, 18, 376, 377
lists, 333, 334, 394
places, 394
registration, 314
tax, 16, 18, 313, 314, 346,
365, 375
abolished, 314, 346, 349
record, 314, 375-377

Pontchartrain Gardens, sub-
division, plat of, 95, 113-
115, 119, 355, 357

Pontchartrain Shores, subdivi-
sion, plat of, 119

Population

See also Census
of Jefferson, 50
of Louisiana parishes, 13

Subject and Entry Index

(Por-Pub)

Pork, see Inspectors
 Porter, C. C., acts of, 161
 Possession, writs of, 161, 177
 Post mortems, see Coroner,
 inquests
 Powder house, plan of, 151
 Powder magazines, regulations,
46
 Powers of attorney, 24
 Preserves, see Fish; Game
 Priest
 as marriage officiant, 162,
380
 as notary public, 113
 as witness of execution, 244
 Printer
 parish
 appointment, 64
 duties, 64
 qualifications, 64
 Printing
See also Advertisement; News-
 papers; Notices, public and
 official
 board of, state, 64
 Prisoners
See also Criminals
 comitment of, 338
 delivery of to state penitentiary,
244
 employment of, 67, 244
 maintenance costs, 66
 medical care of, 67, 260
 transfer of, 67
 of United States, 244
 Prison farm, 67
 Probate
See also Case papers; Dockets;
 Estates; Successions; Testa-
 ments; Wills
 court
 appeals from, 169, 170, 175,
181
 creation, 18, 167
 discontinuance of, 10, 19, 21,
173
 judge, 8, 10, 143, 160, 161,
167-170, 172, 187
 jurisdiction, 10, 21, 155,
156, 169-173, 267-270
 records of, 24, 169, 170, 172,
175, 257, 264, 265, 270

Probate (continued)
 jurisdiction
 county judge, 21, 167
 district court, 21, 184
 parish court, 21, 147, 184
 as territorial court, 167
 Probation officers
See also Juvenile court
 appointment, 215
 duties and powers, 215
 salary, 215
 Processing plants, agricultural,
56
 Professional certificates, see
 Certificates
 Prohibition, writs of, 156,
161, 172
 Property
See also Estates; Land; Real
 estate
 adjudicated to state, 294,
303-307
 appraisal of, 269, 300
 assessment of, see Assessment
 conveyance of, see Conveyance;
 Donations; Sales
 expropriation of, 66
 immovable, sale of, 169, 301
 inventories of, 167, 221,
254
 lists of, 252, 360
 in successions, 147, 171,
267
 mortgages of, see Liens;
 Mortgage
 movable, suits in, 225, 296,
298, 302
 partitions of, 181, 161
 redemptions, 297, 303, 307,
308
 seizure, 254, 293, 299, 304
 Protests
 authority to make, 118
 recording of, 274
 Provisional seizure
 orders of, 220
 writs of, 144-146, 148, 149,
172, 177, 329
 Public
 affairs, administration of,
see Police jury
 office, title to suits involv-

Subject and Entry Index

(Pub-Rec)

Public

office, title to suits involving (continued), 20
service commission, state, 55
utilities, 15, 55
See also Electric light;
Gas; Railroads; Railways;
Street

works

See also Airports; Bridges;
Buildings; Public; Causeways;
Drainage; Internal improvement;
Levee; Roads bond issues for, 56, 61
commissioners, 48, 49
contracts, 161
districts, 15
employment of prisoners on, 67
estimates of costs, 48
supervision of, 14, 15
taxes for, 48, 58-60

Purcell, S., acts of, 161

Quarantine, 69, 70, 366, 407

See also Diseases, communicable;
Health

Railroads

assessment of, 274
bridges, plans of, 59, 127, 138
in parish, maps of, 120
tracks, maps of, 120, 121, 123, 124, 128, 129, 135, 139, 140, 143, 147-149, 156, 158-160

Railways, street, 55

Real estate

See also Estates; Land; Property
agents' bonds, 110
assessments, 17, 58, 59
sales, 103, 147, 161, 168, 186
title to, suits involving, 20

Receipts

and disbursements
parish, 17, 63, 383
road district, funds, 384,

Receipts

and disbursements
road district, funds (continued) 385
salary funds, 380, 383, 386
treasurer, 379
tax, 17

Receivers

See also Insolvencies; Liquidators
appointments, suits involving, 185

Receiverships

See also Liquidators
records of, 289

Reconstructions

acts, 11
election laws, 18
in Jefferson, 260
selection of jurors, 210, 205
sheriff, 244

Recorder

clerk of court as, 150, 151, 247

county judge as, 8, 24

parish

appointments, interim, 103, 292
bond, 105, 107
clerk of court as, 12, 24, 103, 140, 149
compensation, 103
creation, 10, 104
deputies, 105
duties, 17, 24, 103-109, 117, 141, 204, 206, 287, 163

election, 10

fees, 110

finances, 106

indexes, 106

notaries public as, 106

as notary public, 103, 106

oath, 105, 107

office, 54, 103, 105, 36

parish judge as, 9, 10, 24,

103, 104, 160, 176

powers, 103, 105-109

qualifications, 103, 104

Subject and Entry Index

(Rec-Roa)

Recorder

parish (continued)
records, 17, 24, 103, 119,
147, 246
as registrar of vital statis-
tics, 24, 103, 372
term, 103, 105
vacancies, 105

Records

destroyed by fire, 71
housing and care of, 34-37,
72, 107, 111, 119, 144,
158, 173, 177, 193, 227,
245, 262, 288, 320, 326,
331, 334, 363, 392
indexing of, 71, 2
system, parish, 24-26
transferral of, 248

Recreational systems, 15, 56,
57

Registrar

of births and deaths, 150,
373, 407
parish
appointment, 330
burial permits, 415-417,
421, 422, 426, 427,
431, 432, 436, 437,
440, 444
casket permits, 414, 420,
425, 435, 443
coroner as, 261, 372,
373
health officer as, 372
parish judge as, 162, 372
recorder as, 24, 372
records, 24, 331, 372, 373,
408-413, 418, 419, 423,
424, 429, 430, 433, 434,
438, 439, 441, 442
state, 373, 410, 411
of marriages
clerk of court as, 150, 381,
382, 449
duties, 382
of mortgages
See also Recorder, duties
abolished, 105
appointment, 104
bond, 104, 105
creation, 104
deputy

Registrar

of mortgages
deputy (continued)
appointment, 104
duties, 104
duties, 104, 105
parish judge as, 161
records, 104
term, 104, 105
records, 382
index, 450
reports, 382
of voters, 26, 282, 380
See also Poll; Voters
appointments, 15, 64,
330
assessor as, 330
bond, 331, 216
clerk of district court as,
151, 330
compensation, 331
creation, 329, 330
duties, 18, 373
office, 37
term, 330

Relief, see Welfare, relief
Rennyson Company, map by, 117

Reports

court dicisions, 158
grand jury, 213
navigation, 13
by police jury, 52, 63, 7
to state auditor, 63

Retirement

judges
court of appeal, 191, 193
district court, 191, 192
supreme court, 191, 192

Ridgeway Terrace, subdivision,
plat of, 116, 355

Rights, see Civil, rights;
Political, rights

Roads

See also Highways; Streets
construction and maintenance
of, 15, 45, 47, 54, 9
bond issues for, 61
districts
assessments, 62, 226
bond issues, 61
creation, 54

Subject and Entry Index

(Roa-Sch)

Roads

districts (continued)
 debts, 62
 funds, receipts and dis-
 bursements of, 363,
385, 386
 employment of prisoners on,
224
 inspections of, 23, 53
 maps, 31, 33, 35, 36, 39
 plans of, 42
 police of, 65
 supervision of, 6, 54
 taxes, 58, 60, 62, 294,
226
 Robert, C. A., plat by, 82,
83, 192
 Roman Civil Law, 111, 113
 Rordam, R. P., plan by, 143
 Rosedale plantation, map of,
355
 Rossner, Charles W., acts of,
161

Sailors' discharges, 110
 St. Bernard Parish, 24
 St. Charles Parish, 153, 24
 Salaries

See also Fees; Salary fund
 assessor's, 265-268, 281,
282, 325, 350, 383
 attornies', 64, 232, 234
 constables', 257
 court officers', 142, 143,
155, 158
 district attorney's, 231,
238
 assistant, 236, 237
 district judge's, 186-188,
191
 health officer's, 67, 370
 justice of the peace, 226,
227
 parish officers', 48, 160,
174, 392
 probation officers', 215
 record of, 380
 secretary's, 12
 sheriff's, 241, 293-295,
325, 341, 383
 superintendent's, 356
 tax collector's, 293, 295

Sales

See also Auctions; Convey-
 ances
 acts of, 103, 117, 243, 253,
304, 326, 161, 166, 185,
186, 390
 record of, 24, 114
 judicial, 294, 298, 301, 304
 live stock, 70
 public, 304, 305, 320
 sheriff's, 293, 294
 record of, 166, 334, 335
 of slaves, 114, 169, 299
 in successions, 146, 168, 171
 tax, 17, 293, 303, 310, 371,
166, 367

Saloons, see Liquor
 Sandoz, Albert G., map by, 30,
86, 97, 196

Sanitation inspections, 368,
407

See also Health

Saulier, P., printer, 6

School

See also Academies; College;
 Education; Institute; Scho-
 larships; University
 administrators, 335, 336,
338, 360
 adult, 346
 appropriations for, 69,
334-336, 360
 attendance reports, 357
 board
 divisional, 340
 of examiners, 218
 municipal, 340, 349
 parish, 57, 340, 344, 347,
359, 362
 appointments to, 52, 63,
343
 duties, 59, 340, 343,
346-348, 354
 election to, 15, 340
 members, 15, 227, 343,
395
 per diem, 343
 office, 37, 344
 powers, 15, 340, 344,
347
 qualifications of members,
342

Subject and Entry Index

(Sch-She)

School

board
 parish (continued)
 records, 395
 term, 340
 bonds, 400
 books, 335, 346
 buildings, 339, 344, 357,
 406
 children
 census of, 281, 402-404
 transportation of, 347,
 348
 directors, 11, 52, 339, 340,
 345, 363
 disbursements, 338, 363, 397,
 399
 districts, 12, 61, 338, 340,
 344, 351, 356, 359, 395,
 400
 employees, salaries, 357
 evening, 346
 funds, 15, 23, 326, 334-336
 338, 344, 346, 353, 360,
 399
 high, 346, 347
 maintenance costs, 357,
 359
 municipal, 340
 negro, 13
 Normal, State, scholarships,
 69
 private, 346
 public, 10-13, 5
 reports, 405
 sectarian, 348
 secretary, 343
 sites, 339, 344
 statistical reports, 357
 supplies, 344
 taxes, 15-17, 58, 60, 294,
 313, 335, 337, 338, 346,
 348-351, 361, 365
 teachers, 335, 344, 357-359,
 395
 qualifications, 334, 344
 terms, 342, 357
 trade, 346
 treasurer
 bond, 360-362
 compensation, 360, 361
 duties, 335, 361-363

School

treasurer (continued)
 records, 361, 363
 reports, 361, 363
 trustees, 10, 15, 212, 385
 appointment, 334, 344
 duties and powers, 334
 qualifications, 344, 345
 reports, 334
 wards, 339, 340, 342, 344,
 345
 Seals, order affixing, 146
 Seat, parish, see Courthouse,
 site of
 Seizure
 and sale
 for delinquent taxes, 293,
 298
 notices of, 301, 203
 writs of, 148, 161, 177,
 253, 185, 285, 288
 by constables, 252
 notices of, 301
 of property, 304
 of slaves, 299
 Seminary of Learning and Mili-
 tary Academy, state, 68
 Sequestration
 bond for, 146, 177
 orders for, 172, 177, 220
 writs of, 144-146, 149, 161,
 172, 285
 Severance tax, 311, 312
 Sewerage
 See also Drainage
 construction and maintenance,
 59
 supervision of, 15, 55
 systems, 15, 55
 Sewerage and waterboard, 128
 Sheep, protection of, 70
 Sheldon, C.S., map by, 190
 Sheridan, General, 11
 Sheriff
 county, 8, 22
 coroner as, 240, 241
 parish
 appointments, 239, 240
 appointments by, 65, 242
 bond, 239, 240, 290, 292,
 216
 coroner as, 23, 261

Subject and Entry Index

(She-Suc)

Sheriff

parish (continued)
 creation of office, 9, 22
 deputies, 174, 242, 339
 duties, 18, 22, 23, 65, 164,
172-174, 176, 180, 203-
206, 209, 213, 238-245,
253, 299, 300, 304, 306,
263, 339
 election, 10, 239, 240
 fees, 66, 148, 150, 241,
295
 fines, 161, 241
 oaths, 239
 office, 36, 37, 54
 parish, judge as, 9
 powers, 65, 238, 239, 242,
244, 245
 qualifications, 239
 records, 243, 245, 313, 330,
340, 341
 removal of, 240
 salary, 241, 293-295, 325,
341, 383
 sales, see Sales
 as tax collector, 10, 45,
239, 289, 290, 294, 297,
309
 term, 239
 vacancies, 240, 242
 Shreveport Oil Refining Co.,
 building, plan of, 152, 153
 Slander, 22
 Slaughter houses, regulation of,
46, 388, 389
 Slaves
 criminal jurisdiction over,
21, 22, 162, 164, 219, 220,
235
 emancipation of, 18
 police of, 6, 46, 256
 sale of, 114, 169
 seizure of, 299
 tax, 335
 Smith-Lever Act, 391
 Smith, P. F., acts of, 161
 Soil, conservation, 16
 Soldiers' discharges, 110
 Soule and McDonnell, consultant
 architects for courthouse,
35

Southern Cotton Oil Co. build-
 ing, plan of, 155
 Southern University Farm, sub-
 division, plat of, 94
 Southside plantation, map of,
35
 South West Louisiana Industrial
 Institute, 69
 Spanish
 cession of Louisiana to, 5
 colonization, 5
 government of Louisiana, 5, 6
 provincials, claims of slaves,
162
 Stafford, Derbes & Roy Inc.,
 map by, 191, 194
 Stafford, subdivision, plat of,
111
 Standard Oil Co.
 map by, 156
 plans of, 156
 State Normal School, 69
 State Rifle Range, 27
 Stephens M. F., map by, 199
 Stevens, W. B., plat by, 112
 Streams, supervision of, 54
 Streets
 See also Highways; Roads
 construction and maintenance,
47, 9
 map of, 45
 plans of, 46
 Subdivisions, maps and plats of,
47, 110, 45, 46, 54, 82-119,
188, 190-194, 196, 198-201,
348-358
 Subrogations of mortgages, 203
 Suburban Acres, subdivision,
 plat of, 117, 354, 355
 Suburban Park, subdivision, plat
 of, 112
 Successions
 See also Administrators; Cura-
 tors; Estates; Intestacies;
 Probate; Testament; Tutors;
 Wills
 administration of by clerk of
 court, 145-148
 claims against, 171, 240
 creditors' meetings in, 146,
171, 172

Subject and Entry Index

(Suc-Tax)

Successions (continued)

docket, district court,
145
 family meetings in, 146,
147, 254
 inventories in, 147
 partitions in, 171, 257
 proceedings in, 24, 171
 parish court, 175
 probate court, 181, 265,
 267-269
 justice court, 221
 sales in, 146-148, 171, 243
 suits involving, 21, 175,
182, 184

Suffrage, 18

See also elections; Registrar,
 of voters; Supervisors of
 election, board of; Voters

Sugar

cane, control, Federal, 455

Superior Council

clerk, 112, 113
 creation of, 112

Superior court

appeals to, 19
 creation, 18
 discontinuance, 10, 19
 jurisdiction, 19, 21
 sossions, 8, 18

Supervisor of public accounts,
23, 63, 142

Supervisors

of elections, 49
 See also Election; Voters
 appointment, 15, 333
 creation, 331, 333
 duties, 18, 334, 333
 meetings, 394
 members, 18, 333
 powers, 333
 records, 333, 394
 of voters' registration,
330

See also Registrar, of
 voters
 appointment, 330
 discontinuance, 330
 duties, 330, 331
 term, 330, 331

Supreme court

appeals to, 138, 145, 157

Supreme court

appeals to (continued) 169,
171, 175, 181, 215, 281
 creation, 10, 18, 19, 180
 jurisdiction, 20-22, 138,
155, 158, 161, 174, 182,
184, 190

suspension of notaries by,
115

vacancy, 156

Suroties, oath, 305

Surveyors

parish
 appointments, 384, 385
 certificate, 110
 deputies, 384
 duties, 384, 385
 fees, 384
 maps by, 23, 35, 41, 117,
121
 plans by, 25

Surveys

land, aerial, photographs of,
72, 457, 458
 of parish boundaries, 72
 of townships, 72

Symbols, 42-44

Syndics, 5-7, 15

accounts, 147
 appointment, 54
 bond, 146, 304
 duties, 212, 54

Synpp, C. E., plan by, 154

Taverns, regulation, 65

Tax

See also Appraisers, tax;
 Assosment; Assessor, tax;
 Equalization, board of;
 Licenses

adjudication, 294, 303-307
 authority to levy, 47, 58,
66

billiard hall, 47

chain store, 320

corporations, 48

collections, 17, 45, 268,
287, 291, 293, 294, 296,
315, 316, 363

collector

county, 8

parish

Subject and Entry Index

(Tax-Tra)

Tax

collector
 parish (continued)
 appointment, 289, 292
 assessor as, 279, 289
 bond, 107, 289-292, 216
 creation, 289, 290
 duties, 17, 118, 289, 290,
295-297, 300-303, 305
308, 310, 311, 316, 317
 election, 10, 289
 fees, 289, 293-295, 320
 as license collector, 311-
313
 office, 36, 37, 54, 297
 parish judge as, 9
 records, 17, 297, 312,
318, 320, 363-370
 removal, 292, 297, 317
 salary, 293, 295
 settlements, 292, 305,
314, 317
 sheriff as, 10, 45, 47,
239, 289, 290, 294,
297, 309
 term, 289
 treasurer as, 45
 vacancies, 292
 commission, Louisiana state,
288, 360
 delinquent, 17, 110, 295-297
299, 300, 308, 310, 318,
319, 220, 322, 367,
 redemptions, 297, 303, 308
 sales, 293, 301, 310
 dogs, 60, 320
 drainage, see Drainage,
 districts, taxes
 election to levy, 58, 59
 exemptions, homestead, 343
 gasoline, 60, 68, 371
 insurance companies, 60, 311
 levee, see Levee, districts,
 tax
 municipal, 118, 322
 notices, 17, 293, 298-302,
304, 306, 310, 370
 parish, 9, 16, 47, 52, 58,
59, 118
 payment, method of, 212
 per capita, 58, 313
 poll, see Poll

Tax (continued)

produce, 365
 for public works, see Pub-
lic works, taxes for
 receipts, 373
 road, see Road, taxes
 sales, see Sales, tax
 saloons, 47
 school, see School
 severance, 311, 312
 slaves, 47, 58, 335
 special, 17, 47, 58, 66,
110, 319
 state, 17, 48, 58, 118
 Taylor, J. T., acts of, 161
 Teachers, see School, teachers
 Tear gas, 65
 Testaments, see Probate; Suc-
cessions; Wills
 Testimony
See also Witnesses
 commissions to take, 144, 146,
161, 170, 172, 177, 220
 transcripts of, 172
 Texas and New Orleans Railroad,
156
 Texas Oil Co., 128, 133, 157
 Texas and Pacific Railroad, 120
 Thalheim, Andrew H., acts of,
161
 Theard, Alfred F., plat by,
130
 Theatres, see Entertainment,
 public
 Tick eradication
See also Cattle; Livestock
 creation, 71, 245
 funds, 71
 inspectors, 71
 Tillotson, Frank J., acts of,
161
 Tillotson, J. C., acts of, 161
 Titles, real estate, suits in-
 volving, 20
 Tobacco, see Inspectors
 Toll, see Bridges, toll;
 Ferries, rates
 Townships
 maps of, 72
 surveys, 72
 Trade marks, mineral waters,
110

Subject and Entry Index

(Tra-Vot)

Traders' licenses, 363
 Treasurer
 county, 8
 parish, 142
 appointment, 15, 64, 324
 bond, 64, 107, 109, 324-326,
 361, 362, 216
 clerk of police jury as, 64
 compensation, 64, 324, 325
 creation, 325
 duties, 17, 53, 324-326
 office, 36, 324
 parish judge as, 9
 records, 25, 26, 326, 378, 379,
 381, 382, 384, 388, 390
 reports to police jury, 325,
 326, 1
 school treasurer as, 107
 tax collector as, 45
 tax collector's settlement
 with, 292
 term, 64, 324
 state, 68
 Trepass, hunters, 66
 Tropical Radio and Telegraph Co.,
 plans of, 158
 Trudeau plantation, plat of, 194,
 355
 Tutors
 See also Administrators; Guardians;
 Curators
 accounts, 146, 147, 240, 254
 appointment of, 146-148, 169-
 171, 177, 203
 bonds, 107, 108, 145, 147, 148,
 172, 254, 268, 304
 oaths, 145, 172, 254, 269, 303
 Undertakers' registrations, 373
 United States
 Coast Guard station, 93
 donations to, 56
 Government Rifle Range, map of,
 131
 land patents
 surveys, 72
 Naval Reservation, 24.
 Oil Refining Co., plans of, 159
 University
 See also College; Education;
 Institute; School
 scholarships, 69

Unzaga, Spanish governor, 113
 Upland subdivision, map of, 194
 Upstream Realty Co., map by,
 193
 Vaccinations, see Immunizations
 Vandevent, R., subdivision,
 plat of, 190
 Vault, plans of, 22
 Vehicles, licenses, 365
 Verloin, Joseph, acts of, 45
 Vests, bullet proof, 244
 Veterinary
 appointment, 70, 71
 certificates, 24, 110
 violation of ordinances, 213
 Viering, H. P., acts of, 161
 Villars, D., acts of, 45
 Vital statistics
 See also Divorce; Marriage;
 Registrar, of births and
 deaths
 births, record of, 13, 24,
 103, 372, 373, 407-410,
 412, 418, 423, 429, 433,
 438, 441
 burials permits, 373, 415-
 417, 421, 422, 426, 427,
 431, 432, 436, 437, 440,
 444
 deaths, 150
 record of, 13, 24, 103,
 368, 372, 373, 407-411,
 413, 419, 424, 430, 434,
 439, 442
 registration districts, 371,
 372, 415
 recording of, 368
 Von Shoeler, U., map by, 47
 Voters
 See also Election; Poll; Regi-
 strar, of voters; Super-
 visor, of voters' regi-
 stration
 census of, 281
 registration, 18, 330
 applications for, 391
 board of, state, 12, 330
 index, 331, 393
 record of, 282, 331, 391,
 392
 women as, 18

Subject and Entry Index

(Wad-Wri)

Wadill, Frank H., map by, 45, 91
Wards
 boundaries, 48, 347
 justice of the peace, 225, 226
 police jury, 9, 14, 45, 47, 49,
 50, 52
 vacancies, 51
Warrants
 bench, 255, 337
 issuance of, 63
 records of, 380
Water purification plant, 128
Waters, J. W., map by, 198
Waterways, maps of, 68-70, 135
Waterworks
 bond issues, 61
 districts, 15, 55
 supervision of, 55
Webb, James S., map by, 72, 98,
 195
Weil, map by, 97
Welfare
 activities of police jury, 16,
 68, 369, 370, 1
 aged, 16, 68, 370, 371
 blind, 16, 68, 370, 371
 child, 16, 68, 213, 370, 371, 1
 cripple, 16, 68, 370
 department
 parish
 appointments to, 15, 369
 compensation, 370
 creation, 369
 director, 370
 duties, 13, 16, 370
 employees, 16
 meetings, 370
 members, 16, 369
 office, 37, 370
 quorum, 370
 records, 371
 term, 369
 vacancies, 369
 state, 16, 68, 371
 funds, 68, 370
 mothers, 16, 68, 215, 216, 1
 relief, 16, 68
 applications for, 371
 students, 68
 tax, 58, 60, 68, 371
 unemployables, 68
 veterans, 16, 68

West Grand Isle Incorporated,
 map by, 93
West Orleans Beach Corporation,
 map by, 102, 115
Wharves, construction and main-
 tenance, 59, 9
White, H. H., 113
Wills
 See also Probate; Successions;
 Testaments
 proof of, 21, 103, 107, 113,
 118, 146, 148, 161, 167-
 171, 186
 record of, 113, 145, 171,
 166, 301
 index, 302
Wisner, map by, 36
Witnesses
 See also Testimony
 costs, 67
 depositions of, 161, 170,
 172, 177
 of execution of death sentence,
 244
 fines, 161
 oaths of, 213
 record of district court, 244
 summoning of, 161, 167, 169,
 222, 244, 285, 305, 323,
 336
Women
 as notaries, 119
 property rights, 106
W. P. A.
 See also Welfare
 applications, 371
 certifications, 371
Writs of
 arrest, 144, 146, 148, 149,
 161, 172, 255
 attachment, 144-146, 148,
 149, 161, 172
 certiorari, 156, 157, 161,
 172
 distringas, 161, 172, 177
 ejectment, 253
 execution, 148, 161
 fierii facias, 148, 161, 242,
 253, 288
 habeas corpus, 156, 161,
 163, 172
 injunction, 146, 148, 156,

Subject and Entry Index

(Wri-Zan)

Writs of

injunction (continued) 177,
222, 166, 285
mandamus, 156, 161, 172, 330
possession, 161, 177
prohibition, 156, 161, 172
provisional seizure, 144-146,
148, 149, 172, 177, 329
seizure and sale, 148, 161, 177,
253, 185, 285, 288
serving of, 144
sequestration, 144-146, 149,
161, 172, 285

Yazoo and Mississippi Valley
Railroad, 159

Yellow fever, 366

Zander, H. L.

parish engineer
maps by, 17-21, 29, 31,
33-35, 38, 39, 43,
48, 50, 55, 58, 69,
70, 74, 76, 77, 110
plans by, 23, 24, 37,
40-42, 46, 49, 57,
59-61, 63, 75, 124,
139, 146, 147, 151
plats by, 54, 84, 90,
100, 104, 106-108,
117