



GUIDELINES FOR VOTING FOR TAXES IN ST. TAMMANY PARISH

The three most important factors to consider when evaluating a tax measure on the ballot include:

1. What is the total revenue the entity expects to collect?
2. How will the collected revenue be spent, which fund will receive it, and will it be placed in the general fund or dedicated to a specific purpose?
3. Provide a detailed explanation for the use of and any leftover funds not spent.

These three items are the basis for accountability and transparency.

Other important factors to consider:

1. Types of tax
 - a. Parcel fee - dollar amount per piece of property NOT homestead exempt
 - b. Ad valorem tax - real estate taxes based upon value
 - c. Sales taxes - collected as money is spent or consumed in St. Tammany
2. Term
 - a. 5 years at max for operational budgets
 - b. 10 years max for capital outlays projects
3. When should the tax measure be placed on the ballot for voter consideration?
 - a. Not more than a year in advance of expiration
 - b. Election should not be on an off date with expected low turnout IE super-secret Saturday.
4. Other answers needed
 - a. What is the individual and total in fund balances?
 - b. How many employees does the entity have?
 - c. What is the current labor burden for the entity?
 - i. = total benefits/ total gross salary and wages
 - ii. Rate under 45% acceptable over 45% needs explanation
 - iii. Define and give examples

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