# A Letter to Lafourche Parish Citizens

*Renewing Taxes with a New Standard of Accountability*

Fellow citizens,

As we consider the renewal of public taxes, we need to pause and look carefully at what we are already funding.

This letter is not written to oppose vital public services. Public health, recreation, public buildings, drainage, law enforcement, fire protection, roads, and other essential services matter. If these taxes support necessary services, then the public should be shown the need, the plan, the results, and the yearly report.

## What Is Citizens First?

Citizens First is a return to the founders' operating principles of self-government — the idea that public power is entrusted by citizens for public purpose, and that citizens have the right to see how that trust is kept. It puts clarity and oversight into practice through six steps. Each one feeds the next — and the last two are often skipped.

1. **Listen.** Citizens are not spectators; they are the owners and stakeholders of the government. Representatives show they understand their job when they listen through real dialogue, not one-way communication, using every available tool to hear, document, and respond. Listening must become a structured part of governing, not an occasional courtesy after decisions are already made.
2. **Understand.** Not just hear the words, but grasp what people actually mean. Weigh the real concern, the intent behind it, and what people truly need — before a single plan is made. A citizen does not just want to be heard; they want to be understood — to know what they meant made it through, not just what they said.
3. **Plan.** Turn that understanding into a responsible plan: what will be done, who is responsible, what supports the decision, what alternatives and risks exist, and what timeline to expect.
4. **Fund.** Budget the plan wisely, and in public. Show where the money comes from and what it is meant to accomplish. Public money is not government's money — it is entrusted by citizens for public purpose.
5. **Oversee.** Approval is not the end of responsibility. Watch the work while it is being done — whether it is being done, done properly, and adjusted when problems appear.

6. **Report Back.** Tell the people what happened: what was done, what changed, what was spent, and what results were achieved. Without reporting back, citizens cannot know whether promises became action.

## Why This Matters for Tax Renewals

The public notices for the June 27, 2026, ballot describe the three parishwide items as millage renewals, not new taxes. That distinction matters. But even when a tax is a renewal, citizens still have the right to ask what was funded, what was accomplished, and what should be expected going forward.

The question is simple:

> **What did we fund, what was accomplished, and what should we expect going forward?**

Too often, citizens are asked to continue paying taxes without receiving a clear annual report showing how much money was collected, how much was spent, what was completed, what remains unfinished, and what measurable value citizens received.

That needs to become the new standard:

> **No renewal without annual public reporting.**
> **No continuation without measurable results.**
> **No public trust without public visibility.**

This is not an attack on public officials or public employees. Transparency, oversight, and accountability are basic responsibilities of self-government.

Applied to taxes, those same six steps mean the legislative bodies that approve taxes and budgets should not simply vote and walk away. They should oversee the administration responsible for carrying out the work and report back to the citizens who pay for it.

As we reflect on 2026, the 250th year of America's founding, we should remember that self-government does not mean citizens simply pay taxes and remain silent. Freedom requires participation, visibility, and accountability.

If a tax supports a vital service, then show us the service. Show us the results. Show us the need. Show us the plan. Show us the report.

That is not opposition to government. That is responsible citizenship.

No single tax stands alone. Each tax is part of a larger burden carried by families, property owners, workers, and businesses.

Before citizens are asked to continue funding government, government should be willing to show what our money is accomplishing.

> **That is how trust is rebuilt.**
> **That is how citizens come first.**

# Citizens as Public Investors

## A Better Way to Think About Tax Renewals

When citizens pay taxes, they are not simply giving money to government. They are investing in public needs, public safety, public infrastructure, and public quality of life.

In the private world, when investors are asked to provide money, they expect a clear presentation. They want to know the problem being solved, the objective, the plan, the cost, the expected outcome, the risks, the timeline, and the measures of success. They also expect regular reports showing whether the money was used effectively.

Citizens should expect the same level of clarity when government asks for public money.

A tax renewal should not simply say, "This tax already exists, so please continue it." It should show citizens:

- What problem the tax is intended to solve.
- How much money was collected.
- How the money was spent.
- What results were produced.
- What remains unfinished.
- What the next plan is.
- What outcomes are expected.
- How success will be measured.
- Who is responsible for oversight.
- When the public will receive the next report.

## The Citizens First Standard Applied to Taxes

This is the six-step Citizens First framework applied to public money:

1. **Listen** to what citizens need.
2. **Understand** what citizens actually meant — the real intent and weight behind what they said, not just the words.
3. **Plan** around real priorities.
4. **Fund** those priorities honestly.
5. **Oversee** the administration that spends the money.
6. **Report** the results back to the people who paid for them.

If citizens are being asked to continue funding government, then government should be willing to provide the same kind of clarity, discipline, and reporting that any serious investor would expect.

> **Every tax request should come with an investment case.**
> **Every renewal should come with a performance report.**

**Every public dollar should be connected to a public result.**

## Tax Stack Review

### The Tax Stack Already Paid by Lafourche Parish Citizens and, Where Applicable, City of Thibodaux Citizens

The list below is provided so citizens can see the larger picture. Any one tax may seem small by itself, but no tax exists by itself. Each one is part of a larger tax structure paid by citizens, families, property owners, workers, and businesses.

This document is intended to show the layered tax burden citizens may face. It is not a claim that every person pays every tax listed below. Property taxes depend on where the property is located: ward, city limits, levee district, fire district, recreation district, hospital district, water district, and other special districts.

To check your own local assessment and applicable tax districts, visit the Lafourche Parish Assessor's Property Search page: https://www.lpao.net/propertysearch/

### 1. State-Level Tax Changes Affecting the Household Tax Burden

Louisiana did not simply get rid of taxes. It shifted the structure.

| Tax / Change | What Changed |
|---|---|
| Louisiana individual income tax | Flat 3% rate beginning with tax periods on or after January 1, 2025. |
| Louisiana standard deduction | Increased to $12,500 for single / married filing separately; doubled for married filing jointly, surviving spouse, and head of household. |
| Retirement income exemption, age 65+ | Increased from $6,000 to $12,000. |
| Corporate income tax | Changed to a flat 5.5% rate beginning January 1, 2025, with a $20,000 corporate standard deduction. |
| Corporation franchise tax | Repealed for taxable periods beginning on or after January 1, 2026. |
| State sales tax | State rate is now 5.00% as of January 1, 2025. Local sales taxes are added on top. |
| Digital products | Became taxable beginning January 1, 2025, including digital audiovisual works, audio works, books, codes, apps/games, and periodicals/forums. |
| Internet access | Internet access service charges are listed as not included as "digital products." |
| Taxable services | Includes sleeping rooms, admissions, parking, printing/copying, laundry/cleaning/alteration/repair/dyeing, cold storage, repairs and maintenance of tangible personal property and digital products, telecommunications, prewritten computer software access services, information services, and cable/satellite/video programming services. |
| Telecommunications | Intrastate and interstate telecommunications are subject to the 5% general state rate plus an additional 5% state sales tax. |
| Cable / satellite / video programming | Subject to an additional 5% state sales tax in lieu of local sales tax, making the total state rate 10%. |
| Residential utilities | Remain exempt from state sales and use tax, though bills may still include rates, service charges, franchise-type costs, regulatory charges, or local fees. |

| Tax / Change | What Changed |
|---|---|
| Business utilities | Listed at 2.00%, with boiler fuel at 5%. |
| Gasoline / diesel / special fuels | Taxed at $0.20 per gallon, excluding CNG, LNG, and LPG. |

## 2. Lafourche Parish Sales Tax Rates

For purchases in Lafourche Parish, residents pay state sales tax plus local sales tax.

| Location | Local Rate | State Rate | Total Sales Tax |
|---|---|---|---|
| North Lafourche unincorporated area | 4.65% | 5.00% | 9.65% |
| City of Thibodaux | 5.35% | 5.00% | 10.35% |
| Lockport | 5.15% | 5.00% | 10.15% |
| South Lafourche unincorporated area | 5.40% | 5.00% | 10.40% |

The Thibodaux local sales-tax stack includes the school board tax, city/town tax, law-enforcement tax, and North Lafourche levee district component, for a local rate of 5.35%, plus the state 5.00%, for 10.35% total.

## 3. Property Tax Formula and Homestead Exemption

For residential property in Lafourche Parish, land and residential improvements are generally assessed at 10% of fair market value.

For an eligible owner-occupied home, Louisiana's homestead exemption generally exempts the first $75,000 of fair market value. Because residential property is assessed at 10% of fair market value, that equals a $7,500 deduction from assessed value before eligible parish and special ad valorem property taxes are calculated.

This should not be described as a $7,500 "tax credit." It is a homestead exemption that reduces taxable assessed value. In citizen language, it is commonly described as exempting the first $75,000 of home value.

*Important note: the homestead exemption generally does not apply to municipal taxes. For a property inside the City of Thibodaux, city millages are separate from parish and district millages and may still apply even when the property receives a homestead exemption.*

The assessor values the property, but the assessor does not impose the tax liability. Taxing districts and voter-approved millages determine the tax. The Sheriff's Office collects parish property taxes, while each municipality is responsible for collecting municipal property taxes.

### Example

For a $200,000 owner-occupied home:

| Step | Calculation |
|---|---|
| Fair market value | $200,000 |
| Residential assessment rate | 10% |
| Assessed value | $20,000 |
| Homestead exemption | – $7,500 assessed value |

| Step | Calculation |
|---|---|
| Taxable assessed value for eligible parish/special taxes | $12,500 |

In plain English, the homeowner is generally not taxed on the first $75,000 of eligible home value for applicable parish and special ad valorem taxes. However, municipal taxes may still apply separately.

## 4. Lafourche Parish Property Millage List

This is the 2025 Lafourche Parish millage list. Each parcel pays only the codes that apply to that location.

### Code 03 Consolidated Total

Code 03 is a consolidated total of 87.48 mills. The items listed under Code 03 are components of that total and should not be added a second time on top of the consolidated total.

| Code | Property Tax / District | 2025 Millage |
|---|---|---|
| 03 | Consolidated total | 87.48 |
| 03-A | Council on Aging | 2.03 |
| 03-B | Schools total | 46.63 |
| 03-B1 | School construction | 3.68 |
| 03-B2 | School special maintenance | 7.59 |
| 03-B3 | School A/C maintenance | 7.59 |
| 03-B4 | School salary supplement | 7.59 |
| 03-B5 | School safety | 4.05 |
| 03-B6 | School debt service | 14.10 |
| 03-B7 | School retirement | 2.03 |
| 03-C | Health & Library total | 3.69 |
| 03-C1 | Health portion | 2.69 |
| 03-C2 | Library portion | 1.00 |
| 03-D | Public Buildings | 2.52 |
| 03-E | Library total | 5.78 |
| 03-E1 | Library original | 1.67 |
| 03-E2 | Library 1997 | 4.11 |
| 03-F | Drainage Works & Roads | 8.10 |
| 03-G | Recreation / recreational facilities | 1.67 |
| 03-H | Juvenile Justice | 3.20 |
| 03-I | Health Unit | 0.83 |
| 03-J | Law Enforcement | 10.50 |
| 03-K | Assessment District | 2.53 |

### Other Parish, District, and Special-District Millages / Fees

| Code | Property Tax / District | 2025 Millage or Fee |
|---|---|---|
| 01 | Parish Council — General Alimony | 2.74 |
| 02 | Criminal | 0.69 |
| 05 | Road District #1 | 0 |
| 06 | Veterans District | 0.98 |
| 10 | Drainage District #1 | 0 |
| 11 | Drainage District #5 | 0 |
| 19 | Fire District #8-C | $75.00 fee |
| 20 | Fire District #5 — Terrebonne | 21.84 |
| 21 | Fire District #1 | 9.29 |
| 22 | Fire District #2 | 5.24 |
| 23 | Fire District #3 — construction & maintenance | 8.97 |
| 23-B | Fire District #3 — maintenance, new for 2024 | 7.00 |
| 24 | Fire District #4 | 4.81 |
| 25 | Bayou Blue Fire | 20.00 |
| 26 | Fire District #6 total | 7.37 |
| 26-A | Fire District #6 maintenance | 5.82 |
| 26-B | Fire District #6 bond | 1.55 |
| 27 | Fire District #7 | 13.72 |
| 28 | Fire District T/L #6 | 16.05 |
| 29 | Fire District #9 | 10.42 |
| 31 | North Lafourche Levee — Left Bank | 10.58 |
| 31-A | North Lafourche Levee LB — Constitution | 5.00 |
| 31-B | North Lafourche Levee LB — Election | 5.58 |
| 32 | South Lafourche Levee | 10.25 |
| 32-A | South Lafourche Levee — Constitution | 5.00 |
| 32-B | South Lafourche Levee — Election | 5.25 |
| 33 | North Lafourche Levee — Right Bank | 10.58 |
| 33-A | North Lafourche Levee RB — Constitution | 5.00 |
| 33-B | North Lafourche Levee RB — Election | 5.58 |
| 38 | Lafourche Ambulance #1 | 3.58 |
| 39 | Central Lafourche Ambulance | 3.00 |
| 41 | Hospital District #1 total | 4.66 |
| 41-A | Hospital District #1 maintenance | 3.86 |
| 41-B | Hospital District #1 bond | 0.80 |
| 42 | Hospital District #2 | 1.79 |
| 54 | Water District #1 | 3.67 |
| 55 | Bayou Lafourche Fresh Water | 2.11 |
| 56 | Special Service #1 | 1.80 |

| Code | Property Tax / District | 2025 Millage or Fee |
|---|---|---|
| 57 | Greater Lafourche Port | 6.54 |
| 58 | Special Education #1 | 4.00 |
| 59 | Recreation District #1 | 2.00 |
| 60 | Recreation District #11 | 9.00 |
| 61 | Recreation District #8 | 10.35 |
| 62 | Recreation District #2 | 2.77 |
| 65* | Forestry tax | $0.08 per acre |
| 75 | Fire District #8-A | $75.00 fee |
| 76 | Fire District #8-B | $75.00 fee |

*Note: Forestry tax applies to timberland only and is not a general charge on every household.*

## 5. Ward / Area Property-Tax Totals Before City Millages

These are the 2025 ward totals before any separate municipal millage is added. Asterisks represent special taxes or partial districts.

### Ward / Area Legend

| Abbreviation | Meaning |
|---|---|
| Out | Outside municipal limits / unincorporated area for that ward |
| Thib | City of Thibodaux area within that ward |
| LB | Left Bank area |
| AB | Area B / special area designation as shown on the assessor millage sheet |
| GM | Golden Meadow |
| * | Special taxes, partial districts, or area-specific application may apply |

Citizens should use the Lafourche Parish Assessor's Property Search page to confirm the exact tax district and millage codes for their own property: https://www.lpao.net/propertysearch/

| Ward / Area | Tax Codes | Millage |
|---|---|---|
| 1-Out | 01, 03, 05, 26, 33, 54, 55, 56 | 115.75 |
| 1-Thib | 01, 03, 33, 55 | 102.91 |
| 2-Out | 01, 03, 05, 24, 33, 54, 55, 56 | 113.19 |
| 2-Thib | 02, 03, 33, 55 | 100.86* |
| 2-LB | 02, 03, 31, 55 | 100.86 |
| 3 | 01, 03, 05, 21, 33, 39, 42, 54, 55, 56, 59, 62 | 125.23 |
| 4-Out | 01, 03, 05, 39, 42, 54, 55, 56 | 102.59* |
| 4-Lock | 01, 03, 10, 22, 33, 39, 42, 54, 55, 59 | 118.61 |
| 5-Out | 01, 03, 05, 11, 31, 54, 55, 56 | 108.38* |
| 5-Thib | 01, 03, 11, 31, 55 | 102.91* |
| 6 | 01, 03, 05, 31, 54, 55, 56 | 108.38 |

| Ward / Area | Tax Codes | Millage |
|---|---|---|
| 7 | 01, 03, 05, 31, 39, 42, 54, 55, 56 | 113.17* |
| 8 | 01, 03, 05, 29, 31, 39, 42, 54, 55, 56, 61 | 133.94 |
| 9 | 01, 03, 05, 10, 31, 39, 42, 54, 55, 56 | 113.17* |
| 10-AB | 01, 03, 05, 06, 23, 32, 38, 41, 54, 55, 56, 57, 58 | 143.78* |
| 10-GM | 01, 03, 06, 10, 23, 32, 38, 41, 54, 55, 57, 58 | 141.98 |
| 10-LB | 01, 03, 05, 06, 23, 32, 38, 41, 54, 55, 56, 57, 58 | 143.78* |
| 11 | 01, 03, 05, 54, 55, 56, 60 | 106.80* |

## 6. City of Thibodaux Property Taxes

For property inside the City of Thibodaux, the 2025 city millages are separate from the parish/ward millages.

| City of Thibodaux Millage | 2025 Mills |
|---|---|
| General Alimony | 4.68 |
| Streets | 2.55 |
| Fire Department | 1.71 |
| Fire Department Special | 4.66 |
| Total City of Thibodaux Millage | 13.60 |

Grouped simply:

| Grouped Version | Mills |
|---|---|
| City operations / general / streets | 7.23 |
| Fire department / fire special | 6.37 |
| Total | 13.60 |

## 7. Other Municipal Property Taxes in Lafourche Parish

| Municipality | Millage |
|---|---|
| Lockport — General Alimony | 8.26 |
| Golden Meadow — General Alimony | 6.16 |
| Golden Meadow — Levee | 5.25 |
| Golden Meadow — Drainage | 5.25 |
| Golden Meadow — Street Maintenance | 5.16 |
| Golden Meadow total | 21.82 |

## 8. Utility, Phone, Internet, and Service-Bill Taxes / Fees

These are items to look for on real household bills.

| Bill Type | Tax / Fee / Charge to Look For |
|---|---|
| Electric bill | Residential utility usage is exempt from Louisiana sales/use tax, but the bill can still include base charges, fuel adjustment, storm recovery, franchise-type costs, and regulatory charges. |

| Bill Type | Tax / Fee / Charge to Look For |
|---|---|
| Natural gas bill | Residential natural gas usage is exempt from Louisiana sales/use tax, but the bill can still include service charges, fuel adjustment, franchise-type costs, and regulatory charges. |
| Water bill | Residential water sold directly to consumers is exempt from state sales/use tax; water and sewer bills may still include local user charges, capital charges, garbage/solid-waste charges, or service fees. |
| Sewerage / wastewater | Usually a local service charge or utility fee, not a state sales tax, but still part of the household government-cost burden. |
| Garbage / solid waste | Can appear as a local fee or can be supported through local sales/property taxes depending on jurisdiction. |
| Internet access | Internet access service charges are excluded from digital products. |
| Digital subscriptions / apps / games / digital books | Taxable as digital products beginning January 1, 2025. |
| Cell phone / telecommunications | Louisiana telecommunications tax is effectively 10% state tax: 5% general state rate plus 5% additional state sales tax. |
| Cable / satellite / video programming | State-only 10% structure, with additional 5% state tax in lieu of local sales tax. |
| Federal telecom fees | Phone bills may include federal Universal Service Fund charges. |
| 911 charges | Louisiana tax and fee lists include prepaid 911 charges among administered fees. |

## 9. Federal Taxes and Pass-Through Taxes

A complete household tax list should also show the federal layer, even though it is not local.

| Federal Layer | What Residents Pay Directly or Indirectly |
|---|---|
| Federal income tax | Direct tax on income. |
| Social Security payroll tax | Employee rate is 6.2%; employer also pays 6.2%. Self-employed workers carry both sides through self-employment tax. |
| Medicare payroll tax | Employee rate is 1.45%; employer also pays 1.45%. |
| Federal gasoline / diesel tax | Federal gasoline tax is 18.4 cents per gallon and diesel is 24.4 cents per gallon. |
| Federal telecom charges | Universal Service Fund and other federal communications-related charges may appear on telecom bills. |
| Federal excise taxes | Can apply to alcohol, tobacco, air travel, certain fuels, and other regulated items. |
| Tariffs / import duties | Usually hidden in product prices rather than shown as a household tax line. |

## 10. Short Version for a City of Thibodaux Property Owner

A City of Thibodaux property owner can be touched by all of these layers:

1. Federal income tax
2. Federal payroll taxes: Social Security and Medicare
3. Federal fuel taxes
4. Federal phone / telecom charges
5. Louisiana 3% income tax

6. Louisiana 5% state sales tax
7. Louisiana tax on digital products
8. Louisiana tax on taxable services
9. Louisiana 10% telecommunications / cable / satellite structure
10. Lafourche local sales tax
11. City of Thibodaux sales-tax component
12. School Board sales tax
13. Law-enforcement sales tax
14. Levee-related sales tax
15. Parish property millages
16. School property millages
17. Drainage works and roads property millage
18. Law-enforcement property millage
19. Health unit / health-library property millages
20. Library property millages
21. Public building property millage
22. Juvenile justice property millage
23. Recreation property millage
24. Assessment district millage
25. Fresh water / water district millages
26. Levee district millage
27. Ambulance / hospital district millages, if applicable
28. Fire district or fire department millages / fees, depending on location
29. City of Thibodaux General Alimony millage
30. City of Thibodaux Streets millage
31. City of Thibodaux Fire Department millage
32. City of Thibodaux Fire Department Special millage
33. Utility service charges
34. Water / sewer / garbage charges
35. Insurance taxes and fees passed through in premiums
36. Vehicle registration, inspection, title, and license fees
37. Fuel taxes embedded in every gallon
38. Business taxes passed through in prices

A Thibodaux household is not paying one tax. It is paying a layered tax system: federal income and payroll taxes, Louisiana income and sales taxes, expanded taxes on digital products and services, parish and city sales taxes, property millages, utility charges, telecom charges, fuel taxes, and hidden pass-through taxes in insurance and prices.

**Before any tax is renewed, continued, increased, or proposed, government should first publish the full existing tax stack and show what current revenues are accomplishing.**

## Accuracy Notes

This document is intended to inform public discussion and avoid overstating the burden on any single household.

1. Not every person pays every millage listed.
2. Property taxes depend on the parcel location and applicable taxing districts.
3. Code 03 is a consolidated total. Its subparts should not be added again on top of the 87.48 mills.
4. The homestead exemption is commonly described as exempting the first $75,000 of fair market value on an eligible owner-occupied home. Because residential property is assessed at 10% of fair market value, that equals $7,500 of assessed value.
5. The homestead exemption generally does not apply to municipal taxes.
6. The June 27, 2026, parish ballot items are described by parish government as millage renewals, not new taxes.
7. Citizens should verify their own parcel using the Lafourche Parish Assessor and tax collector records because each parcel may have different applicable districts.

For local property verification, citizens can visit the Lafourche Parish Assessor's Property Search page: https://www.lpao.net/propertysearch/

## Source Notes

This document was prepared using publicly available information from the Lafourche Parish Assessor's Office, Lafourche Parish Government, the Lafourche Parish Sheriff's Office, the Louisiana Department of Revenue, the Louisiana Association of Tax Administrators, and federal tax sources. Citizens are encouraged to verify their own property assessment, tax districts, and applicable millages using the Lafourche Parish Assessor's Office and other official public records.