



Subject: Richland Parish School Board Sales and Ad Valorem Tax Proposition Frequently Asked Questions (FAQ)

Date: June 25, 2026

What are these propositions? These are two different proposed tax propositions that will be on the upcoming fall election ballot in December. Both of these are NOT NEW TAXES. The first proposition is to RENEW the levy and collection of an existing tax of eight and fifty-nine hundredths (8.59) mills on all the property subject to taxation in the Parish of Richland. The second proposition is to RENEW the levy and collection of a one-half of one percent (1/2%) sales tax.

What are these taxes used for? Both the sales and property (also called ad valorem) taxes are used to maintain and operate the public schools of the Richland Parish School Board. These operations include student necessities such as curriculum, books, classroom supplies, security systems, grounds upkeep, facility repairs, technology, and utility/operational bills.

Who pays sales taxes? In Louisiana, sales taxes are paid by every person or business that buys goods or services in our Parish. Individuals and businesses residing in our Parish, as well as visitors such as the many people currently working directly or indirectly on the data center, pay sales taxes on goods and specific services purchased in Richland Parish. Motor vehicle sales taxes are paid in the parish where the purchaser lives, unless exempt from such payment by law (i.e., certain farm vehicles and equipment). Individuals and businesses must pay sales tax on goods and services they buy for their own internal use. By law, the seller of goods or provider of services has the duty to charge, collect, and remit the sales tax overage to the sales tax collector for the Parish.

Who pays ad valorem (property) taxes? All properties owned by residential homeowners and commercial property owners are subject to ad valorem taxation unless specifically exempted. In addition to businesses paying ad valorem taxes on real estate, businesses also pay ad valorem taxes on certain personal property, such as equipment and machinery, unless such property is exempt. The tax is calculated based on the property's assessed value. If you own a home and it is your primary residence, the first \$75,000 of property value, as determined by the parish tax assessor (i.e., \$7,500 of taxable value), is completely exempt from parish ad valorem taxes due to the Louisiana homestead exemption set forth in our constitution.

Is this ad valorem (property) tax on the December ballot a new tax? No, this is not a new tax, but only a RENEWAL of an existing ad valorem (property) tax.

Is the ad valorem the same as the current property tax being levied and collected? No, the Board is asking

the voters to renew the existing tax at a lower rate of 8.59 mills. Due to the increase in property value during recent property assessments, the tax is currently set at 9.57 mills. A renewal of this tax will save all property owners money.

So, is it correct that both propositions in December, if approved, will not create any new taxes? Correct, both propositions are RENEWALS of existing taxes, presented to the voters every 10 years for approval. These are NOT new taxes.

Does the Richland Parish School Board have other sales and ad valorem taxes that can be used to maintain and operate its public schools? No, all other taxes currently collected by the Board are dedicated to specific purposes such as employee salaries and school safety. The December propositions represent the ONLY taxes available for the maintenance and operation of our Parish schools.

When will the election take place? The election is scheduled for December 12, 2026.

When is early voting? Early voting begins November 28, 2026, and ends December 5, 2026.

Who should I contact for additional questions? Contact the Richland Parish School Board at (318) 728- 5964 and ask for the Business Department.