



Lincoln Parish Assessor

www.assessor.lincolnparish.org

PAM C. JONES, CLA

Assessor

MEMBER: LOUISIANA ASSESSOR'S ASSOCIATION,
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

December 20, 2012

Dear Fire Protection District Commissioners:

Per our discussions, structures in Lincoln Parish assessed with the \$72 fire fee have always been determined by the Lincoln Parish Fire Protection District. Agriculture buildings are exempt from property taxes by Louisiana Law and in 1992, the then Fire Service Director Byron Johnson instructed us to also exempt these buildings from the \$72 fire fee.

Since 1993, we have required a statement from the Fire District stating the Assessor's office shall not be responsible for any subjective decisions concerning fire fees. As a result, we have received numerous letters from the Fire District specifically stating which structures should or should not receive the fire fee.

On May 8, 2008, we received a letter from Neill Kirkland, Chief/Director of the Lincoln Parish Fire Protection District No. 1, (see attached) stating ..."structures used for personal storage.....should not receive a separate fire fee". On Monday, September 17, 2012, Dennis Ford, Jim Hilton and I met to address questions pertaining to this matter and I referred them to the attached Kirkland letter. Again, I have requested the Fire District notify our office in writing which structures are not assessed with a fire fee. The assessor's office does not determine which structures the fee affects, but simply facilitates the inclusion of this fee for the Fire District on tax notices.

On another matter, the Lincoln Parish GIS District adopted their 2013 budget which included the Fire District's financial participation. To date, I have not been officially notified of their intent not to participate. All budgets are strained in these economic times; however, the seven other agencies have already budgeted for their contribution amounts. The Fire District's contribution amount has never increased since they joined in 1999 but the benefits have continued to grow.

The acquisition, development, and analysis of specific data for the Fire District have greatly benefited the people of Lincoln Parish in public safety, fire ratings, disaster relief efforts and more. An extensive list of these benefits was sent to you by GIS Coordinator Melisa Bowman via email on December 14, 2012. This highly effective database system is maintained on a daily basis providing current information.

The Lincoln Parish Fire Protection District is an original member of the Lincoln Parish GIS District formed in 2009 by the Louisiana Legislative Session, Act 69. I want the opportunity to demonstrate the services provided by the GIS District in addition to the many projects we have completed and data we provide on a daily basis.

If you have any question, please feel free to call me at 318-243-7803.

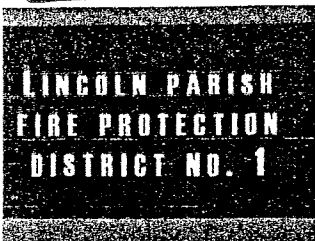
Best regards,

A handwritten signature in black ink that reads "Pam C. Jones". The signature is written in a cursive, flowing style.

Pam C. Jones, CLA
Lincoln Parish Assessor

cc: Courtney Hall
Lincoln Parish Police Jury
Senator Bob Kostelka
Representative Rob Shadoin
Senator Rick Gallot
Representative Patrick Jefferson
Andy Shealy, Attorney
Dennis Ford
Melisa Bowman

Attachment: Neill Kirkland Letter



4786 Highway 167
Dubach, LA 71235
Phone 318-255-1055
Fax 318-255-7043



May 8, 2000

**Board of
Commissioners**

**Tom Thompson,
Chairman**

Doug McGehee

Willie Perry

Harrell Pipes

Jerry Rogers

Eddie Rushing

Charles Thompson

Mr. Todd Heard, Deputy Assessor
Lincoln Parish Assessor's Office
P. O. Box 1218
Ruston, LA 71273-1218

Dear Todd:

This letter is written as per your request as confirmation of your conversation with Cindy regarding a structure used for personal storage that is incidental to a residence. Storage structures, private shops (non-commercial), etc. that are located on the same parcel of land as a residence should not receive a separate fire fee. These structures are considered to be incidental to the residential occupancy. If, however, any of these separate structures are used in a commercial endeavor, they should receive a separate fire fee.

I trust this information sufficiently answers your question. If we can be of any further assistance, please do not hesitate to give us a call.

Sincerely,

A handwritten signature in cursive script, which appears to read "Neill Kirkland", is written over a faint circular stamp.

Neill Kirkland
Chief/Director

cbd