



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 623 HLS 15RS 222
Bill Text Version: REENGROSSED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: May 28, 2015 3:46 PM Author: REYNOLDS
Dept./Agy.: Webster Parish Coroner's Office
Subject: Coroner may levy tax to provide for office operations Analyst: Steve Stevens

DISTRICTS/SPECIAL RE +\$2,069,220 LF RV See Note Page 1 of 1
Creates a special taxing district in Webster Parish to fund the coroner's office

Purpose of Bill: This bill establishes the Coroner's Office Funding District within the boundaries of Webster Parish. The duly elected coroner or a person acting in that capacity shall be the governing authority of the district. With the approval of voters in the district, the governing authority may levy and collect up to an eight mill ad valorem tax on all taxable property in the district. The proceeds of the tax shall be used for the coroner's salary, staff salaries and fees, and office operations.

Table with 7 columns: EXPENDITURES/REVENUES, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

This bill may increase local government expenditures by approximately \$2,069,220 annually (if the entire 8 mill tax is levied).

This bill mandates the Coroner use the tax proceeds for specific purposes. Expenditures include an annual salary for the coroner, all salaries of deputy or assistant coroners and office personnel, and for operations and functions of the coroner's office.

The Coroner's Office provided that currently the office is funded by the Webster Parish Police Jury and the municipalities in Webster Parish. The bill provides that upon creation of the Coroner's Office Funding District, the parish governing authority or any local municipality shall not be obligated to pay any fee or cost associated with the operation and administration of the Coroner's Office.

We are assuming that the expenditures of the parish and municipalities will generally remain constant.

REVENUE EXPLANATION

This bill may increase local government revenues by approximately \$2,069,220 annually (if the entire 8 mill tax is levied).

This bill establishes a taxing district within Webster Parish. The bill names the duly elected coroner or a person acting in that capacity as the governing authority. The governing authority may levy and collect a special ad valorem tax not to exceed eight mills on all taxable property within the district provided a majority of the qualified electors of the district approve the measure.

- Senate Dual Referral Rules House
[] 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
[X] 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
[] 6.8(F)(2) >= \$500,000 Rev. Red. to State {H & S}
[X] 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}
[] 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Signature of Michael G. Battle
Michael G. Battle
Manager, Advisory Services