

Regular Session, 2014

HOUSE BILL NO. 1118

BY REPRESENTATIVE TIM BURNS

TAX/AD VALOREM TAX: Changes requirements for public hearings at which millage adjustments are considered by certain taxing authorities

1 AN ACT

2 To amend and reenact R.S. 47:1705.1(B), relative to ad valorem tax millages; to provide
3 with respect to approvals for millage increases for certain taxing authorities in
4 certain parishes; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1705.1(B) is hereby amended and reenacted to read as follows:

7 §1705.1. Public hearings for certain millage adjustments; certain parishes

8 * * *

9 B. For all ~~non-elected~~ nonelected taxing authorities which are subject to the
10 provisions of R.S. 47:1705 ~~with respect to increases in millage rates without voter~~
11 ~~approval, in addition to all requirements of R.S. 47:1705, the public hearings for~~
12 ~~such purposes shall be scheduled as follows:~~

13 (1) ~~Each year there shall be coordination of the date, times, and place for all~~
14 ~~public hearings of any and all non-elected taxing authorities which seek a millage~~
15 ~~increase.~~

16 (2) ~~The parish governing authority shall establish the location for hearings,~~
17 ~~as well as two specific dates on which hearings may be conducted.~~

18 (3) ~~Hearings on the same date shall be scheduled sequentially in a manner~~
19 ~~which allows for the maximum opportunity for taxpayer attendance to the greatest~~
20 ~~degree practicable., any proposed increase in a millage for the ensuing year above~~
21 the amount levied for that millage in the immediately preceding year shall require

- 1 approval of the parish governing authority before any vote to approve such increase
2 may be taken by the taxing authority.
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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Tim Burns

HB No. 1118

Abstract: In any parish with a population between 230,000 and 250,000, according to the most recent federal decennial census, requires approval of the parish governing authority before a nonelected governing authority of a taxing authority may vote to increase a millage.

Present constitution permits increases in millage rates without voter approval under certain circumstances. Such increases require approval of two-thirds vote of the governing authority of the taxing authority at a public hearing held for such purpose.

Present law applies in any parish with a population between 230,000 and 250,000 according to the most recent federal decennial census.

Present law provides for a variety of requirements relative to the timing and contents of the public notice for the hearing in accordance with present constitution.

Present law requires that the public hearings for consideration of millage increases for taxing authorities with nonelected governing authorities shall be scheduled in coordination with all other such taxing authorities in the parish so that the hearings may be held on the same dates at the same location.

Proposed law changes present law by deleting all provisions governing the coordination of public hearings on millage increases.

Proposed law requires the approval of the parish governing authority before any taxing authority with a nonelected governing authority may vote to increase a millage.

(Amends R.S. 47:1705.1(B))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Deleted provisions governing coordination of the public hearings of taxing authorities with nonelected governing authorities for purposes of millage increases.
2. Added requirement for approval by the governing authority of St. Tammany Parish before a taxing authority with a nonelected governing authority may vote to increase a millage.

House Floor Amendments to the engrossed bill.

1. Changed reference to governing authority from St. Tammany to parish.