

ACT No. 840

Regular Session, 2014

HOUSE BILL NO. 1118

BY REPRESENTATIVE TIM BURNS

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1705.1(B) is hereby amended and reenacted to read as follows:
§1705.1. Public hearings for certain millage adjustments; certain parishes

* * *

B. For all ~~non-elected~~ nonelected taxing authorities which are subject to the provisions of R.S. 47:1705 with respect to increases in millage rates without voter approval, ~~in addition to all requirements of R.S. 47:1705,~~ the public hearings for such purposes and public meetings at which a vote is to be taken on a proposed millage rate increase for the ensuing year above the rate levied for that millage in the immediately preceding year shall be scheduled as follows:

(1) ~~Each year there shall be coordination of the date, times, and place for all public hearings of any and all non-elected taxing authorities which seek a millage increase.~~ The public hearings and public meetings shall be conducted at the location at which the parish governing authority regularly conducts its meetings.

(2) The parish governing authority shall establish ~~the location for hearings,~~ as well as two a schedule of specific dates on which and times for the conduct of the public hearings may be conducted and public meetings.

(3) ~~Hearings~~ At the discretion of the parish governing authority, public hearings and public meetings on the same date shall be scheduled sequentially in a manner which allows for the maximum opportunity for taxpayer attendance to the

1 greatest degree practicable. Further, the schedule shall be configured to facilitate the
 2 opportunity for an interested property owner from a particular geographic area to be
 3 in attendance regarding consideration of various taxing authorities' proposed
 4 increases in millages that affect his property.

5 Section 2. For purposes of the 2014 tax year, the provisions of this Act shall not
 6 apply to any millage rate increase which was approved by a vote of the governing authority
 7 of the respective taxing authority before the effective date of this Act.

8 Section 3. This Act shall become effective on June 15, 2014; if vetoed by the
 9 governor and subsequently approved by the legislature, this Act shall become effective on
 10 June 15, 2014, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____