

2018 Regular Session

HOUSE BILL NO. 250

BY REPRESENTATIVE BISHOP

TAX/AD VALOREM TAX: Changes requirements for newspaper advertisement of a public notice for a hearing concerning an increase in a property tax without voter approval

1 AN ACT

2 To amend and reenact R.S. 47:1705(B)(2)(c)(ii)(aa) and to repeal R.S.

3 47:1705(B)(2)(c)(ii)(bb), relative to ad valorem tax; to provide with respect to the

4 newspaper advertisement for a public hearing notice concerning certain ad valorem

5 property tax increases; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1705(B)(2)(c)(ii)(aa) is hereby amended and reenacted to read as

8 follows:

9 §1705. Information supplied to assessor and legislative auditor by tax recipient

10 agencies; additional notices

11 * * *

12 B.

13 * * *

14 (2) In order to accomplish this result, the following shall be mandatory:

15 * * *

16 (c)

17 * * *

18 (ii)(aa) The notice shall be published, ~~by July fifteenth,~~ on two separate days,

19 occurring no less than ~~thirty~~ fifteen days before the hearing date, in the official

1 journal of the taxing authority, and in another newspaper with a larger circulation
 2 within the taxing authority than the official journal of the taxing authority, if there
 3 is one. On the first day of publication, the notice shall also be posted on the Internet
 4 website of the taxing authority, if such taxing authority maintains an Internet
 5 website. The Internet posting shall remain active until such time as the taxing
 6 authority has taken action to approve or disapprove, or has abandoned action on, the
 7 proposed millage increase.

8 * * *

9 Section 2. R.S. 47:1705(B)(2)(c)(ii)(bb) is hereby repealed in its entirety.

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)]

HB 250 Original

2018 Regular Session

Bishop

Abstract: For purposes of the newspaper advertisement of public notice for a hearing to consider a property tax millage "roll forward", changes the deadline for and timing of the advertisement.

Present law establishes requirements and procedures necessary for a notice of a public hearing at which a taxing authority may consider the levy of additional or increased millages without voter approval. These are colloquially known as millage "roll forwards".

Present law requires that the public notice be published by July 15th, on two separate days, occurring no less than thirty days before the hearing date. Publication shall be made in both the official journal of the taxing authority and in another newspaper with a larger circulation within the jurisdiction of the taxing authority if one exists. Further, the notice shall be posted on the website of the taxing authority on the first day of newspaper publication.

Proposed law changes present law by removing the July 15th deadline, and by reducing the number of days before the hearing within which the public notice must be advertised from 30 days to 15 days.

Proposed law repeals provisions concerning the July 15th deadline and publication in a newspaper.

(Amends R.S. 47:1705(B)(2)(c)(ii)(aa); Repeals R.S. 47:1705(B)(2)(c)(ii)(bb))