



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **SB 87** SLS 21RS 290  
 Bill Text Version: **ENROLLED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> June 10, 2021	12:24 PM	<b>Author:</b> CONNICK
<b>Dept./Agy.:</b> Levee Districts		<b>Analyst:</b> Brian Nevels
<b>Subject:</b> Property Taxes		

LEVEES EN NO IMPACT LF RV See Note Page 1 of 1  
 Constitutional amendment to provide for the taxing authority of levee districts. (2/3 - CA13s1(A))

**Purpose of the Bill:** This bill removes the requirement that levee districts created between January 1, 2006 and October 9, 2021 obtain voter approval prior to levying a property tax of up to 5 mills. Currently, only levee districts created prior to 2006 (except for Orleans Levee District) may levy this tax without voter approval. This proposed Constitutional Amendment is to be submitted to the electors at the statewide election to be held on October 9, 2021.

It appears that there are 7 active levee districts currently affected by this bill: (1) Algiers Levee District; (2) Chenier Plain Coastal Restoration and Protection Authority; (3) Iberia Parish Levee, Hurricane, and Conservation District; (4) Lafitte Area Independent Levee District; (5) Squirrel Run Levee and Drainage District; (6) St. Mary Levee District; and (7) St. Tammany Levee, Drainage and Conservation District.

EXPENDITURES	2021-22	2022-23	2023-24	2024-25	2025-26	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

REVENUES	2021-22	2022-23	2023-24	2024-25	2025-26	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**  
 There is no anticipated direct material effect on governmental expenditures due to election costs of obtaining voter approval for the constitutional amendment. According to the Secretary of State's Office, they routinely budget for the costs of constitutional amendments for statewide primary and general elections. Therefore, this bill would have no fiscal impact related to the election.

**REVENUE EXPLANATION**  
 There appears to be no increase in local revenues as a result of this measure as the bill only affects the processes by which taxes are levied. Assuming that this bill only affects the processes by which taxes can be approved and levied, there would be no direct fiscal impact as a result of the provisions set forth in this bill. However, we provide the following information regarding currently active affected levee districts for illustrative purposes:

**Algiers Levee District** is currently levying over 5 mills.

**Chenier Plain Coastal Restoration and Protection Authority** is currently not levying a tax. An official with the District indicated that levying a 5 mill tax would generate revenue of \$12.2 million annually for the district.

**Iberia Parish Levee, Hurricane, and Conservation District** is currently not levying a tax. An official with the District indicated that levying a 5 mill tax would generate revenue of \$2.9 million annually for the district.

**Lafitte Area Independent Levee District** is currently levying over 5 mills.

**Squirrel Run Levee and Drainage District** is currently not levying a tax. An official with the District indicated that levying a 5 mill tax would generate revenue of \$20,192 annually for the district.

**St. Mary Levee District** is currently levying 5 mills.

**St. Tammany Levee, Drainage, and Conservation District** is currently not levying a tax. An official with the District indicated that levying a 5 mill tax would generate revenue of \$11.9 million annually for the district.

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**Michael G. Battle**  
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