

SENATE BILL NO. 165

BY SENATOR SMITH

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

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AN ACT

To amend and reenact R.S. 47:1705(B)(1)(a) and (b)(i), relative to adjustments of ad valorem millages; to provide for the retention of maximum authorized millage rates; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1705(B)(1)(a) and (b)(i) are hereby amended and reenacted to read as follows:

§1705. Information supplied to assessor and legislative auditor by tax recipient agencies; additional notices

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B.(1)(a)(i) **Beginning in the 2023 ad valorem tax year,** For any taxing authority with a governing authority membership ~~which~~ **that** is elected by the voters, increases in the millage rate in excess of the rates established as provided by Article VII, Section 23(B) of the Constitution of Louisiana, but not in excess of ~~the prior year's maximum authorized millage rate~~ **the maximum authorized millage rate authorized by the constitution and approved by the taxing authority until the authorized millage rate expires and** may be levied by two-thirds vote of the total membership of a taxing authority without further voter approval but only after a public hearing held in accordance with the open meetings law. **Maximum millage rates not levied by a taxing authority prior to the 2020 reassessment year, or the**

1 2019 reassessment year for Orleans Parish, shall be permanently reduced to the
 2 adjusted maximum millage rate established for the 2021 ad valorem tax year or
 3 the 2020 ad valorem tax year in Orleans Parish.

4 (ii) If an immediate subsequent reassessment has an increased taxable
 5 value, the adjusted maximum millage rate shall be decreased to the maximum
 6 millage rate for the 2020 reassessment year, or the 2019 reassessment year for
 7 Orleans Parish, provided by the constitution and approved by the taxing
 8 authority.

9 (b)(i)(aa) Beginning in the 2023 ad valorem tax year, any Any taxing
 10 authority with a governing authority membership ~~which~~ **that** is not elected by the
 11 voters may increase a millage rate in excess of the rates established as provided in
 12 Article VII, Section 23(B) of the Constitution of Louisiana, but not in excess of ~~the~~
 13 ~~prior year's maximum authorized millage rate~~ the maximum authorized millage
 14 rate authorized by the constitution and approved by the taxing authority until
 15 the authorized millage rate expires. Such increased millage shall also be limited
 16 to an amount which would increase the ad valorem taxes collected by the taxing
 17 authority by no more than two and one-half percent of the collections for the
 18 calendar year immediately preceding the year for which the increased millage rate
 19 is effective. Maximum millage rates not levied by a taxing authority prior to the
 20 2020 reassessment year, or the 2019 reassessment year for Orleans Parish, shall
 21 be permanently reduced to the adjusted maximum millage rate established for
 22 the 2021 ad valorem tax year or the 2020 ad valorem tax year in Orleans Parish.

23 (bb) If an immediate subsequent reassessment has an increased taxable
 24 value, the adjusted maximum millage rate shall be decreased to the maximum
 25 millage rate for the 2020 reassessment year, or the 2019 reassessment year for
 26 Orleans Parish, provided by the constitution and approved by the taxing
 27 authority.

28 * * *

29 Section 2. This Act shall take effect and become operative if and when the proposed
 30 amendment of Article 7, Section 23(C) of the Constitution of Louisiana contained in the Act

1 which originated as Senate Bill No. 154 of this 2021 Regular Session of the Legislature is
2 adopted at the statewide election to be held on November 8, 2022, and becomes effective.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____