



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 637** HLS 22RS 940
 Bill Text Version: **REENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 11, 2022	1:34 PM	Author: BEAULLIEU
Dept./Agy.: Parish Tax Assessors		Analyst: Courtney Stevenson
Subject: Copies of Assessment Listings		

ASSESSORS RE SEE FISC NOTE LF RV Page 1 of 1
 Authorizes an assessor to collect a fee from certain parties requesting assessment rolls or lists.

Purpose of Bill: This bill sets the maximum fee that tax assessors may charge private parties for copies of assessment rolls at \$2 per listing for the first 5,000 listings and \$1 per listing for each listing greater than 5,000. This fee is not to exceed \$15,000 for parishes with populations of 250,000 or more, \$10,000 in parishes with populations greater than 50,000 but less than 250,000, and \$7,500 in parishes with populations of 50,000 or less.

In addition, this bill limits the requirement that tax assessors make electronic copies of assessment rolls available upon request to only requests made by tax collectors.

EXPENDITURES	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>5 -YEAR TOTAL</u>
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>5 -YEAR TOTAL</u>
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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

REVENUE EXPLANATION

This bill may increase local governmental revenue for parish tax assessors by an indeterminable amount, to the extent they elect to implement the fees provided for in the bill.

If tax assessors were to implement the pricing structure in the bill, revenue could increase. Based on data provided by officials with the tax assessors in Jefferson, St. Tammany, and Terrebonne Parishes and our calculations, this bill could increase their offices' annual revenue by \$141,000, \$37,500, and \$31,500 respectively.

However, officials from certain parish tax assessors' offices reported that requests made by private entities for assessment rolls are somewhat rare. For example, the Jefferson Parish tax assessor receives an average of 10 private party requests per year, while St. Tammany Parish assessor receives 2 to 4 per year. Also, tax assessors from Jefferson, Terrebonne, and St. Tammany Parishes said that they have no plans to change the fees they currently charge for copies of their assessment rolls and their current fees are lower than that would be authorized by this bill.

Senate
 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
Michael G. Battle
 Manager, Advisory Services