

2022 Regular Session

SENATE BILL NO. 488

BY SENATOR HEWITT

TAX/AD VALOREM. Authorizes millage rate increases in certain parishes. (8/1/22)

1 AN ACT

2 To amend and reenact R.S. 47:1705.1, relative to ad valorem tax millages; to provide with
3 respect to constitutionally authorized millage adjustments; to provide for increases
4 in the millage rate in certain parishes; to provide public hearing requirements; to
5 provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1705.1 is hereby amended and reenacted to read as follows:

8 §1705.1. Public hearings for certain millage adjustments; certain parishes

9 A. The provisions of this Section shall apply to any parish with a population
10 between ~~two hundred thirty thousand and two hundred fifty thousand~~ **two hundred**
11 **forty-five thousand and two hundred sixty-five thousand** according to the most
12 recent federal decennial census.

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

1 (1) The public hearings and public meetings shall be conducted at the
2 location at which the parish governing authority regularly conducts its meetings.

3 (2) The parish governing authority shall establish a schedule of specific dates
4 and times for the conduct of the public hearings and public meetings. At the
5 discretion of the parish governing authority, public hearings and public meetings on
6 the same date shall be scheduled sequentially in a manner which allows for the
7 maximum opportunity for taxpayer attendance to the greatest degree practicable.
8 Further, the schedule shall be configured to facilitate the opportunity for an
9 interested property owner from a particular geographic area to be in attendance
10 regarding consideration of various taxing authorities' proposed increases in millages
11 that affect his property.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by James Benton.

DIGEST

SB 488 Engrossed

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Hewitt

Present constitution permits adjustments in millage rates without voter approval under certain circumstances. Such millage rate increases require approval of two-thirds vote of the governing authority of the taxing authority at a public hearing held for such purpose.

Proposed law retains present law.

Present law applies to any parish with a population between 230,000 and 250,000 according to the 2010 federal decennial census.

Proposed law provides that present law applies to any parish with a population between 245,000 and 265,000 according to the 2010 federal decennial census.

Present law provides that for all nonelected taxing authorities which are subject to the provisions of present law with respect to increases in millage rates without voter approval, the public hearings 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) 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 a schedule of specific dates and times for the conduct of the public hearings and public meetings.

Effective August 1, 2022.

(Amends R.S. 47:1705.1)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal
Affairs to the original bill

1. Makes a technical change to include present law in the draft of the bill.