LEGISLATIVE FISCAL OFFICE
Fiscal Note

Louisiana Legislative Fiscal Office — Fiscal Notes

Fiscal Note On: **HB 812** HLS 26RS 461
Bill Text Version: **ORIGINAL**
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: March 13, 2026 9:54 AM **Author:** BRASS
Dept./Agy.: Tax Assessors
Subject: Assessors Compensation **Analyst:** Kimberly Fruge

ASSESSORS OR +$847,031 LF EX See Note

Authorizes limited increases in annual compensation for assessors in each parish

Proposed law authorizes assessors a five percent annual increase in annual compensation through calendar year 2029, effective July 1, 2026.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	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	**$847,031**	**$1,444,813**	**$2,071,663**	**$2,393,973**	**$2,393,973**	**$9,151,453**
Annual Total	**$847,031**	**$1,444,813**	**$2,071,663**	**$2,393,973**	**$2,393,973**	**$9,151,453**

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	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**
Annual Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

EXPENDITURE EXPLANATION

Proposed law will result in a Local Fund expenditure increase of $847,031 in FY 27, $1,444,813 in FY 28, $2,071,663 in FY 29, and $2,393,973 in FYs 30 and 31 associated with an 5% increase in assessors' annual compensation in calendar years 2026, 2027, 2028, and 2029.

According to information obtained from the Louisiana Assessors' Association, the total statewide annual compensation for all Assessors in calendar year 2025 was $10,579,620, assumed here to be the base salary in FY 26. The table below shows a breakdown of total salaries and the increase over the FY 26 base salary, by fiscal year. In addition to the salary adjustments, included in the total increase is the estimated 5% employer contribution for the Assessors' retirement benefit.

Note: The numbers below represent the maximum potential impact of proposed law. This increase assumes all Assessors would accept the 5% increase; however, Assessors are not required to accept the increases in their annual salary. In addition, these calculations are based on an annual increase of 5% inclusive of 2026. The Assessors' Association indicated that assessors may choose to make retroactive payments to cover the increase for the first half of the fiscal year. Should some Assessors choose to not take the annual increase or not take the back pay in 2026, the estimates presented may decrease accordingly.

	Statewide Salary	Salary Increase over FY 26 Salary	Increase in Retirement Contribution	Total Increase
FY 26	$10,579,620	--	--	--
FY 27	$11,386,316	$806,696	$40,335	$847,031
FY 28	$11,955,631	$1,376,012	$68,801	$1,444,813
FY 29	$12,553,413	$1,973,012	$98,651	$2,071,663
FY 30	$12,859,594	$2,279,974	$113,999	$2,393,973
FY 31	$12,859,594	$2,279,974	$113,999	$2,393,973

REVENUE EXPLANATION

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

Senate — Dual Referral Rules

- [x] 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}

Patrice Thomas

Patrice Thomas
Deputy Fiscal Officer