



1 of the ~~prior year's~~ maximum authorized millage rate approved by this constitution  
 2 and approved by the taxing authority until the authorized millage rate expires may  
 3 be levied by a two-thirds vote of the total membership of a taxing authority without  
 4 further voter approval but only after a public hearing held in accordance with the  
 5 open meetings law; however, in addition to any other requirements of the open  
 6 meetings law, public notice of the time, place, and subject matter of such hearing  
 7 shall be published on two separate days no less than thirty days before the public  
 8 hearing. Such public notice shall be published in the official journal of the taxing  
 9 authority, and another newspaper with a larger circulation within the taxing authority  
 10 than the official journal of the taxing authority, if there is one.

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12 Section 2. Be it further resolved that the provisions of the amendment contained in  
 13 this Joint Resolution shall become effective January 1, 2027, and shall be applicable to all  
 14 taxable years beginning on or after January 1, 2027.

15 Section 3. Be it further resolved that this proposed amendment shall be submitted  
 16 to the electors of the state of Louisiana at the statewide election to be held on November 3,  
 17 2026.

18 Section 4. Be it further resolved that on the official ballot to be used at the election,  
 19 there shall be printed a proposition, upon which the electors of the state shall be permitted  
 20 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
 21 follows:

22 Do you support an amendment to allow a local taxing authority to continue  
 23 to levy a lower millage rate without losing its ability to adjust to the  
 24 maximum authorized millage rate from a prior year's reassessment?  
 25 (Effective January 1, 2027) (Amends Article VII, Section 23(C))

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**DIGEST**

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 521 Engrossed

2026 Regular Session

Wilder

**Abstract:** Authorizes a local taxing authority to levy a lower millage rate without losing its ability to adjust to the prior year's maximum authorized millage rate.

Present constitution requires an automatic adjustment in ad valorem (property tax) millage rates in response to changes in the tax base resulting from reassessment or changes in the homestead exemption, with adjustments made to ensure tax revenue collected in the year after reappraisal is equal to the amount of tax revenue collected in the year prior to reappraisal.

Present constitution authorizes an increase in a millage rate up to the maximum authorized rate from the prior year's reassessment by a 2/3 vote of the total membership of the taxing authority without further voter approval.

Present constitution adjusts the maximum authorized rate from the prior year's reassessment due to a statewide reassessment every four years or due to a change in the homestead exemption. Further, present constitution provides that, if a taxing authority does not increase its millage rate up to the maximum authorized rate from the prior year's reassessment before the next reassessment, the taxing authority permanently loses the ability to increase its millage rate to the maximum authorized rate from the prior year's reassessment in the future.

Proposed constitutional amendment allows a taxing authority to continue to levy a lower millage rate without subsequently losing its ability to adjust to the maximum authorized millage rate from a prior year's reassessment.

Effective Jan. 1, 2027, and applicable to all tax years beginning on or after Jan. 1, 2027.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 3, 2026.

(Amends Const. Art. VII, §23(C))