

2026 Regular Session

HOUSE BILL NO. 570

BY REPRESENTATIVES WILDER AND BERAULT

1 AN ACT

2 To amend and reenact R.S. 47:1705(B)(1)(a) and (b)(i) and (2)(b), relative to ad valorem
3 taxation; to authorize the adjustment of ad valorem millages under certain
4 circumstances; to provide for the retention of maximum authorized millages; to
5 require a reduction in adjusted maximum millage rates under certain circumstances;
6 to provide for the process of adjusting millages; to provide for applicability; to
7 provide for an effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1705(B)(1)(a) and (b)(i) and (2)(b) are hereby amended and
10 reenacted to read as follows:

11 §1705. Information supplied to assessor and legislative auditor by tax recipient
12 agencies; additional notices

13 * * *

14 B.(1)(a)(i) Beginning in the 2027 ad valorem tax year, for For any taxing
15 authority with a governing authority membership ~~which~~ that is elected by the voters,
16 increases in the millage rate in excess of the rates established as provided by Article
17 VII, Section 23(B) of the Constitution of Louisiana, but not in excess of ~~the prior~~
18 ~~year's maximum authorized millage rate~~ the maximum authorized millage rate
19 approved by the Constitution of Louisiana and approved by the taxing authority until
20 the authorized millage rate expires, may be levied by two-thirds vote of the total
21 membership of a taxing authority without further voter approval but only after a
22 public hearing held in accordance with the open meetings law. Maximum millage

1 rates not levied prior to the 2024 reassessment year, or the 2023 reassessment year
2 for Orleans Parish, shall be permanently reduced to the adjusted maximum millage
3 rate established for the 2026 ad valorem tax year or the 2025 ad valorem tax year in
4 Orleans Parish.

5 (ii) If an immediate subsequent reassessment has an increased taxable value,
6 the adjusted maximum millage rate shall be decreased to the maximum millage rate
7 for the 2024 reassessment year, or the 2023 reassessment year for Orleans Parish,
8 provided by the Constitution of Louisiana and approved by the taxing authority.

9 (b)(i)(aa) Beginning in the 2027 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 approved by the Constitution of
14 Louisiana and approved by the taxing authority until the authorized millage rate
15 expires. ~~Such increased millage shall also be limited to an amount which would~~
16 increase the ad valorem taxes collected by the taxing authority by no more than two
17 and one-half percent of the collections for the calendar year immediately preceding
18 the year for which the increased millage rate is effective. Maximum millage rates not
19 levied by a taxing authority prior to the 2024 reassessment year, or the 2023
20 reassessment year for Orleans Parish, shall be permanently reduced to the adjusted
21 maximum millage rate established for the 2026 ad valorem tax year or the 2025 ad
22 valorem tax year in Orleans Parish.

23 (bb) If an immediate subsequent reassessment has an increased taxable value,
24 the adjusted maximum millage rate shall be decreased to the maximum millage rate
25 for the 2024 reassessment year, or the 2023 reassessment year for Orleans Parish,
26 provided by the Constitution of Louisiana and approved by the taxing authority.

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28 (2) In order to accomplish this result, the following shall be mandatory:

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