OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On:	**HB** **35** HLS 051ES 303
Bill Text Version:	**ENGROSSED**
Opp. Chamb. Action:	
Sub. Bill For.:	
Proposed Amd.:	

Date:	November 10, 2005 9:08 AM	**Author:**	ARNOLD
Dept./Agy.:	Local Government		
Subject:	Ad valorem taxation	**Analyst:**	Renee Roberie

TAX/AD VALOREM TAX	EG NO IMPACT See Note	Page 1 of 1

Provides for a change of the time and date when the assessor of Orleans Parish has to complete the work on preparing and making up the assessment lists for the year 2006 (Item #42)

Purpose of Bill: Present law requires that assessors in Orleans Parish shall prepare and make up assessment lists for the following calendar year by August 1st each year. This measure provides, for 2006 only, that Orleans Parish assessors shall prepare and make up assessment lists by December 31, 2005.

EXPENDITURES	2005-06	2006-07	2007-08	2008-09	2009-10	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**
REVENUES	2005-06	2006-07	2007-08	2008-09	2009-10	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
There is no anticipated direct material effect on local governmental expenditures as a result of this measure.

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

According to an assessor in Orleans Parish, this measure has no fiscal impact.

Senate	Dual Referral Rules	House	
☐ 13.5.1 >= $500,000 Annual Fiscal Cost		☐ 6.8(F) >= $500,000 Annual Fiscal Cost	*David K. Greer*
☐ 13.5.2 >= $500,000 Annual Tax or Fee Change		☐ 6.8(G) >= $500,000 Tax or Fee Increase or a Net Fee Decrease	**David K. Greer** **Director, Performance Audit**