



OFFICE OF LEGISLATIVE AUDITOR

Fiscal Note

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

Date: November 21, 2005 3:13 PM
Dept./Agy.: Local Government
Subject: Ad valorem taxation
Author: ARNOLD
Analyst: Renee Roberie

TAX/AD VALOREM TAX EN 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.

Table with 7 columns: EXPENDITURES, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

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

13.5.1 >= \$500,000 Annual Fiscal Cost

13.5.2 >= \$500,000 Annual Tax or Fee Change

House

6.8(F) >= \$500,000 Annual Fiscal Cost

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease

Signature of David K. Greer

David K. Greer
Director, Performance Audit