Existing law relative to a bond, debt, and tax election, requires that notice of the election be given and that it embrace substantially all matters required to be set forth in the resolution ordering the election. Specifies that if the notice is relative to the increase of a special tax, the notice shall also state the proposed increase in the millage rate of a property tax or percentage rate of sales tax. Requires the notice to state that the governing authority of the political subdivision ordering the election will, in open session, at the hour and place named, proceed to canvass the returns and declare the result of the election. Specifies that the list of commissioners is not required to be set forth in the notice of election. Requires the notice to be published once a week for four consecutive weeks in the official journal of the political subdivision, or, if there is none, then in a newspaper of general circulation in the parish or, if there is no newspaper of general circulation in the parish, then in a newspaper of general circulation in an adjoining parish. Specifies that not less than 45 days nor more than 90 days shall intervene between the date of the first publication and the date of the election.

<u>New law</u> further requires that a notice relative to an ad valorem tax election state that a portion of the monies collected shall be remitted to certain state and statewide retirement systems in the manner required by law.

<u>Existing law</u> provides that the governing authority ordering the election shall preserve a proces verbal of the canvass and shall forward a copy to the secretary of state, who shall record it, and to the appropriate clerk of court who shall record it in the mortgage records. Specifies that a copy be retained in the archives of the office of the governing authority ordering the election.

<u>New law</u> further requires that if the election affects ad valorem taxation, a copy of the notice of election and proof publication of the notice shall be included in the proces verbal.

Effective January 1, 2013.

(Amends R.S. 18:1285(A)(1) and 1293)