

Regular Session, 2013

HOUSE BILL NO. 723 (Substitute for House Bill No. 622 by Representative Tim Burns)

BY REPRESENTATIVE TIM BURNS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/AD VALOREM TAX: Provides requirements for constitutionally authorized millage increases in certain parishes

1 AN ACT

2 To enact R.S. 47:1705.1, relative to ad valorem tax millages; to provide with respect to  
3 constitutionally authorized millage increases in certain parishes; to provide public  
4 hearing requirements; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1705.1 is hereby enacted to read as follows:

7 §1705.1. Public hearings for certain millage adjustments; certain parishes

8 A. The provisions of this Section shall apply to any parish with a population  
9 between two hundred thirty thousand and two hundred fifty thousand according to  
10 the 2010 federal decennial census.

11 B. All taxing authorities which are subject to the provisions of R.S. 47:1705  
12 with respect to increases in millage rates without voter approval, in addition to all  
13 requirements of R.S. 47:1705, the public hearings for such purposes shall be  
14 scheduled as follows.

15 Each year there shall be coordination of the date, times, and place for all  
16 public hearings of any and all taxing authorities which seek a millage increase. The  
17 parish governing authority shall establish the location for hearings, as well as two  
18 specific dates on which hearings may be conducted. Hearings on the same date shall

- 1            be scheduled sequentially in a manner which allows for the maximum opportunity  
 2            for taxpayer attendance to the greatest degree practicable.

### 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)]

Tim Burns

HB No. 723

**Abstract:** Requires coordination relative to date, time, and location for public hearings at which a millage "roll forward" will be considered in certain parishes.

Proposed law shall apply to any parish with a population between 230,000 and 250,000 according to the 2010 federal decennial census.

Present constitution permits increases in millage rates without voter approval under certain circumstances. Such increases require approval of two-thirds vote of the governing authority of the taxing authority at a public hearing held for such purpose.

Present law provides for a variety of requirements relative to the timing and contents of the public notice for the hearing in accordance with present constitution.

Proposed law retains present law and for taxing authorities in the parishes subject to proposed law adds a requirement that such public hearings for all taxing authorities within the parish be coordinated as to date, time, and location. Proposed law would require the parish governing authority to establish a location and two specific dates upon which such hearings could be held.

(Adds R.S. 47:1705.1)

#### Summary of Amendments Adopted by House

##### House Floor Amendments to the engrossed bill.

1. Deleted all provisions of proposed law with the exception of the requirement for coordination as to date, time, and location for the public hearings at which millage roll forwards would be considered.