



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 723 HLS 13RS 1913
Bill Text Version: REENGROSSED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.: HB 622

Date: May 21, 2013 12:07 PM Author: BURNS, TIM
Dept./Agy.: St. Tammany Parish Taxing Authorities Analyst: Theresa Chatelain
Subject: Procedures for Increasing Property Tax Rates

TAX/AD VALOREM TAX RE SEE FISC NOTE LF EX Page 1 of 1
Provides requirements for constitutionally authorized millage increases in certain parishes

Purpose of Bill: This measure requires that the local taxing authorities in St. Tammany Parish coordinate the dates, times, and locations of their roll-forward hearings. The parish governing authority shall establish the locations for the hearings and two dates for such hearings. Hearings on the same date shall be held sequentially.

Table with 7 columns: EXPENDITURES, REVENUES, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 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 direct material impact on governmental expenditures as a result of this measure.

As of December 31, 2012, there were 36 taxing authorities in St. Tammany Parish. When these authorities choose to roll-forward their millage rate, a hearing must be held and notice must be provided. In 2012, nine taxing authorities rolled forward their millage rate and held such a hearing. In 2011, two taxing authorities rolled forward their millage rate.

According to an official with the St. Tammany Parish Council, if additional meetings are required to coordinate these hearings, local fund expenditures may increase to accomplish this. If no additional meetings were required, there would be no impact to local fund expenditures.

According to officials with the St. Tammany Parish School Board, the Northshore Harbor Center, and Recreation District No. 1 of St. Tammany Parish, the coordination of hearings required by this measure would have no impact on governmental expenditures.

REVENUE EXPLANATION

There is no direct material impact on governmental revenues as a result of this measure.

Senate Dual Referral Rules House
13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} 6.8(F) >= \$500,000 Annual Fiscal Cost {S}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Joy Irwin
Director of Advisory Services