

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

TAX/AD VALOREM TAX. (Constitutional Amendment) Provides relative to ad valorem taxes for fire and police protection in Orleans Parish

DIGEST

Present constitution authorizes the governing authority of a parish to levy an ad valorem tax for general purposes not to exceed four mills. However, for Orleans Parish the maximum is seven mills. Proposed constitutional amendment retains present constitution.

Present constitution, in addition to any other millage otherwise authorized, authorizes the governing authority of Orleans Parish to levy an additional ad valorem tax for fire protection not to exceed five mills, and an additional ad valorem tax for police protection not to exceed five mills.

Proposed constitutional amendment increases the millages that Orleans Parish is authorized to levy for such purposes to ten mills for fire protection and ten mills for police protection. Also eliminates the provision providing that the millage rates for such additional ad valorem taxes may not be increased. Otherwise retains present constitution.

Proposed constitutional amendment requires that the revenues generated by the fire and police millages be used solely for police and fire protection service that directly contribute to the safety of the residents of Orleans Parish.

Proposed constitutional amendment requires that any additional ad valorem tax authorized by the proposed constitutional amendment shall be levied only if approved by a majority of the electors of Orleans Parish who vote on a proposition authorizing the additional tax at an election held for that purpose.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 4, 2014.

(Amends Const. Art. VI, §26(E))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Civil Law and Procedure to the engrossed bill.

1. Added provision specifying the use of the revenues generated shall be solely for fire and police protection enhancements.
2. Added requirement that the electors of Orleans Parish approve the additional ad valorem tax increase.
3. Changed the ballot language to reflect the current amended language of the proposed constitutional amendment.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the reengrossed bill

1. Changes maximum proposed constitutional amendment for ad valorem taxes for police and fire from 6 to 10.

2. Deletes proposed provision specifying the use of the revenues generated shall be solely for enhancements.