



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 1118 HLS 14RS 2189
Bill Text Version: REENGROSSED
Opp. Chamb. Action: w/ SEN COMM AMD
Proposed Amd.:
Sub. Bill For.:

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TAX/AD VALOREM TAX RE1 INCREASE LF EX See Note Page 1 of 1
Changes requirements for public hearings at which millage adjustments are considered by certain taxing authorities

Purpose of Bill: This bill requires non-elected taxing authorities to have a public meeting with the parish governing authority before any vote by the taxing authority to approve an increase in millage (Ad Valorem taxes R.S. 47:1705) for the ensuing year above the amount levied in the immediately preceding year.

Table of Expenditures: Columns for 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, and 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table of Revenues: Columns for 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, and 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

Local governmental expenditures may increase for the parish and non-elected taxing authorities impacted as a result of the public meetings required by this measure.

In order to discuss/address proposed millage increases from approximately 40 taxing authorities within the parish, the St. Tammany Parish Finance Director estimated that the parish may have to hold an additional 4 meetings per year to comply with this measure.

Non-elected taxing authorities to which this bill applies may incur additional expenses to attend an additional public meeting, such as costs for accounting/legal advisors. A representative of one fire protection district said that fees for such services would be approximately \$220.00/hr.

REVENUE EXPLANATION

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

- Senate Dual Referral Rules House
13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}
6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
6.8(F)(2) >= \$500,000 State Rev. Reduc. {H & S}
6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Signature of Michael G. Battle, Manager, Advisory Services