

2018 Regular Session

HOUSE BILL NO. 774

BY REPRESENTATIVE BISHOP

TAX/AD VALOREM TAX: Exempts taxing authorities in Lafayette Parish from certain public notice requirements regarding increases or renewals of property taxes which requirements are in excess of general requirements for public notices as provided in the open meetings law

1 AN ACT

2 To amend and reenact R.S. 42:19.1(B), and R.S. 47:1705(B)(2)(e), and 1705.1(A), relative
3 to ad valorem taxes imposed by a political subdivision; to provide with respect to
4 certain public notice requirements related to public hearings or meetings concerning
5 the levy, increase, or renewal of a tax; to establish an exception for Lafayette Parish;
6 and to provide for related matters.

7 Notice of intention to introduce this Act has been published
8 as provided by Article III, Section 13 of the Constitution of
9 Louisiana.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 42:19.1(B) is hereby amended and reenacted to read as follows:

12 §19.1. Procedure for the levy, increase, renewal, or continuation of a tax or for
13 calling an election for such purposes by political subdivisions

14 * * *

15 B. (1) The provisions of this Section shall not apply to any consideration of
16 or action upon a proposal to levy additional or increased ad valorem property tax
17 millages on property without voter approval to which the provisions of R.S.
18 47:1705(B)(2)(c) and (d) apply.

19 (2) The provisions of this Section shall not be applicable in Lafayette Parish.

1 Section 2. R.S. 47:1705(B)(2)(e) and 1705.1(A) are hereby amended and reenacted
2 to read as follows:

3 §1705. Information supplied to assessor and legislative auditor by tax recipient
4 agencies; additional notices

5 * * *

6 B.

7 * * *

8 (2) In order to accomplish this result, the following shall be mandatory:

9 * * *

10 (e) The provisions of Subparagraphs (B)(2)(c) and (d) of this Section shall
11 not apply in the ~~parish~~ parishes of Rapides and Lafayette.

12 * * *

13 §1705.1. Public hearings for certain millage adjustments; certain parishes

14 A. (1) The provisions of this Section shall apply to any parish with a
15 population between two hundred thirty thousand and two hundred fifty thousand
16 according to the most recent federal decennial census.

17 (2) The provisions of this Section shall not apply in the Lafayette Parish.

18 * * *

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)]

HB 774 Original

2018 Regular Session

Bishop

Abstract: Exempts taxing authorities in Lafayette Parish from certain public notice requirements concerning a public hearing or meeting at which the levy, increase, or renewal of a property tax or a sales tax will be considered.

Present constitution and present law authorize a taxing authority to increase certain millage rates under certain circumstances (a "roll forward") with a two-thirds vote of the governing authority after a public hearing held in accordance with the open meetings law. Public notice for the hearing shall be published on two separate days no less than 30 days before the public hearing and shall be published in the official journal of the taxing authority.

Proposed law retains present constitution and present law with respect to taxing authorities in Lafayette Parish.

Present law requires public notice of the date, time, and place of any meeting at which a political subdivision intends to levy, increase, or renew a property tax or sales and use tax or authorize the calling of an election to submit the question to the voters of the political subdivision. The notice shall be published in the official journal of the political subdivision no more than 60 days nor less than 30 days before the public meeting, and notice of the meeting shall be announced to the public during the course of a public meeting no more than 60 days nor less than 30 days before the public meeting.

Present law further requires that written notice of the meeting be hand-delivered or transmitted by email to:

- (1) Each voting member of any governing authority of a political subdivision that is required to approve the levy, increase, or renew any property tax or sales and use tax adopted by another governing authority.
- (2) Each state senator and representative in whose district all or a portion of the political subdivision considering the levy, increase, or renewal of a tax is located, no more than 60 days nor less than 30 days before the public meeting.

Proposed law provides that present law shall not be applicable in Lafayette Parish.

Present law establishes specific public notice requirements for a public hearing held for purposes of the consideration of a millage increase without further voter approval. The requirements include a specific notice publication date, inclusion of certain estimates concerning tax revenues and the agency's budget, details about the physical size of the advertisement and the font to be used, and a requirement for posting on the Internet by the agency and the assessor. The issuance of a press release is also required.

Proposed law provides that present law shall not be applicable in Lafayette Parish.

Present law, for a taxing authority with a governing authority composed of non-elected members with a jurisdiction within a parish with a population between 230,000 and 250,000, a public hearing concerning a proposal to increase a millage rate without voter approval shall be conducted at the location at which the parish governing authority regularly conducts its meetings. Further, the parish governing authority shall establish a schedule of dates and times for the conduct of these public hearings and public meetings. At the discretion of the parish governing authority, the schedule of public hearings and public meetings shall be configured to facilitate the opportunity for an interested property owner to be in attendance.

Proposed law provides that present law shall not be applicable in Lafayette Parish.

(Amends R.S. 42:19.1(B), R.S. 47:1705(B)(2)(e), and 1705.1(A))