

2021 Regular Session

SENATE BILL NO. 165

BY SENATOR SMITH

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

TAX/AD VALOREM. Provides for the adjustments of ad valorem millages. (See Act)

1 AN ACT

2 To amend and reenact R.S. 47:1705(B)(1)(a) and (b)(i), relative to adjustments of ad
3 valorem millages; to provide for the retention of maximum authorized millage rates;
4 and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1705(B)(1)(a) and (b)(i) are hereby amended and reenacted to
7 read as follows:

8 §1705. Information supplied to assessor and legislative auditor by tax recipient
9 agencies; additional notices

10 * * *

11 B.(1)(a) **Beginning in the 2023 ad valorem tax year,** For any taxing
12 authority with a governing authority membership ~~which~~ **that** is elected by the voters,
13 increases in the millage rate in excess of the rates established as provided by Article
14 VII, Section 23(B) of the Constitution of Louisiana, but not in excess of ~~the prior~~
15 ~~year's maximum authorized millage rate~~ **the combined maximum authorized**
16 **millage rate authorized by the constitution and approved by the taxing**
17 **authority until the authorized millage rate expires and** may be levied by

1 two-thirds vote of the total membership of a taxing authority without further voter
 2 approval but only after a public hearing held in accordance with the open meetings
 3 law. Maximum millage rates not levied by a taxing authority prior to the 2020
 4 reassessment year, or the 2019 reassessment year for Orleans Parish, shall be
 5 permanently reduced to the adjusted maximum millage rate established by the
 6 Louisiana Legislative Auditor for the 2021 ad valorem tax year or the 2020 ad
 7 valorem tax year in Orleans Parish.

8 (b)(i) Beginning in the 2023 ad valorem tax year, any Any taxing authority
 9 with a governing authority membership ~~which~~ that is not elected by the voters may
 10 increase a millage rate in excess of the rates established as provided in Article VII,
 11 Section 23(B) of the Constitution of Louisiana, but not in excess of ~~the prior year's~~
 12 ~~maximum authorized millage rate~~ the combined maximum authorized millage
 13 rate authorized by the constitution and approved by the taxing authority until
 14 the authorized millage rate expires. Such ~~increased millage shall also be limited~~
 15 ~~to an amount which would increase the ad valorem taxes collected by the taxing~~
 16 ~~authority by no more than two and one-half percent of the collections for the~~
 17 ~~calendar year immediately preceding the year for which the increased millage rate~~
 18 ~~is effective.~~ Maximum millage rates not levied by a taxing authority prior to the
 19 2020 reassessment year, or the 2019 reassessment year for Orleans Parish, shall
 20 be permanently reduced to the adjusted maximum millage rate established by
 21 the Louisiana Legislative Auditor for the 2021 ad valorem tax year or the 2020
 22 ad valorem tax year in Orleans Parish.

23 * * *

24 Section 2. This Act shall take effect and become operative if and when the proposed
 25 amendment of Article 7, Section 23(C) of the Constitution of Louisiana contained in the Act
 26 which originated as Senate Bill No. 154 of this 2021 Regular Session of the Legislature is
 27 adopted at the statewide election to be held on November 8, 2022, and becomes effective.

