

2021 Regular Session

SENATE BILL NO. 154

BY SENATOR SMITH

TAX/AD VALOREM. Constitutional amendment to provide for the adjustment of ad valorem millages. (2/3 - CA13s1(A))

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 23(C) of the Constitution of Louisiana, relative to ad valorem property tax millage rate adjustments; to provide for maximum authorized millage rates; and to specify an election for submission of the proposition to electors and to provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 23(C) of the Constitution of Louisiana, to read as follows:

§23. Adjustment of Ad Valorem Tax Millages

* * *

(C) Increases Permitted. Nothing herein shall prohibit a taxing authority from collecting, in the year in which Sections 18 and 20 of this Article are implemented or in any subsequent year, a larger dollar amount of ad valorem taxes by (1) levying additional or increased millages as provided by law or (2) placing additional property on the tax rolls. Increases in the millage rate in excess of the rates established as provided by Paragraph (B) ~~above~~ **of this Section** but not in excess of ~~the prior year's~~

1 the maximum authorized millage rate approved by this constitution and approved
2 by the taxing authority until the authorized millage rate expires may be levied
3 by two-thirds vote of the total membership of a taxing authority without further voter
4 approval but only after a public hearing held in accordance with the open meetings
5 law; however, in addition to any other requirements of the open meetings law, public
6 notice of the time, place, and subject matter of such hearing shall be published on
7 two separate days no less than thirty days before the public hearing. Such public
8 notice shall be published in the official journal of the taxing authority, and another
9 newspaper with a larger circulation within the taxing authority than the official
10 journal of the taxing authority, if there is one.

11 * * *

12 Section 2. Be it further resolved that this proposed amendment shall be submitted
13 to the electors of the state of Louisiana at the statewide election to be held on
14 November 8, 2022.

15 Section 3. Be it further resolved that on the official ballot to be used at said election
16 there shall be printed a proposition, upon which the electors of the state shall be permitted
17 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
18 follows:

19 Do you support an amendment to allow the reduction of a millage rate by a
20 local taxing authority while maintaining the authority's ability to adjust to the
21 current voter approved millage rate?

22 (Amend Article VII, Section 23(C))

The original instrument was prepared by Curry J. Lann. The following digest,
which does not constitute a part of the legislative instrument, was prepared
by Cheryl Serrett.

SB 154 Reengrossed

DIGEST
2021 Regular Session

Smith

Present constitution establishes the mechanism by which ad valorem property tax millage rates are automatically adjusted in response to changes in the tax base resulting from reassessment or a change in the homestead exemption. Both the millage rate imposed in the year before the change in the base, as well as the maximum authorized millage rate, are adjusted so that the same amount of taxes is collected in the year after reappraisal as was collected in the prior year.

Present constitution authorizes an increase in a millage rate up to the prior year's maximum authorized rate by 2/3 vote of its governing body without voter approval. The maximum authorized rate is adjusted every four years due to statewide reassessment and may also be adjusted due to a change in the homestead exemption.

Proposed constitutional amendment allows a taxing authority to increase its millage rate up to the maximum authorized millage rate approved by the constitution and approved by the taxing authority until the authorized millage rate expires rather than the present constitution's maximum authorized rate in effect the prior year.

Specifies submission of the amendment to the voters at the statewide election to be held on November 8, 2022.

(Amends Const. Art. VII, §23(C))

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Makes clarifying language change.