



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 288** HLS 22RS 79
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 14, 2022 1:48 PM	Author: LANDRY
Dept./Agy.: Parish tax assessors	
Subject: Term limits for tax assessors	Analyst: Jodie Debetaz

ASSESSORS OR LF EX See Note Page 1 of 1
 (Constitutional Amendment) Provides for term limits for tax assessors

Purpose of bill: This measure establishes term limits for tax assessors elected in each parish. No person who has been elected to serve as tax assessor for more than two and one-half terms in three consecutive terms shall be elected assessor for the succeeding term. To be submitted to the electors at the statewide election to be held on November 8, 2022.

EXPENDITURES	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						

REVENUES	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

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

The election on November 8, 2022, is a statewide election. The addition of constitutional amendments will not increase election costs as the Secretary of State routinely budgets for the cost of constitutional amendments for statewide primary and general elections.

Although there will be no direct material impact, there may be some costs associated with education and training related to turnover in the office of assessor. One parish assessor's office noted that training costs for new assessors could reach \$5,000 or more.

REVENUE EXPLANATION

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

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

M. G. Battle
Michael G. Battle
 Manager, Advisory Services