



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 250** HLS 23RS 426  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> April 19, 2023	2:28 PM	<b>Author:</b> BISHOP, S.
<b>Dept./Agy.:</b> Tax Assessors		<b>Analyst:</b> Gary Devall
<b>Subject:</b> Assessor Compensation		

ASSESSORS EG INCREASE LF EX See Note Page 1 of 1  
 Authorizes assessors in each parish to increase their annual compensation

**Purpose of Bill:** This bill authorizes assessors in each parish to increase their annual compensation by no more than 2% in calendar year 2023 and by no more than 8% per term of office beginning January 1, 2025.

EXPENDITURES	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</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	\$192,000	\$577,000	\$961,000	\$968,000	\$975,000	\$3,673,000
<b>Annual Total</b>	<b>\$192,000</b>	<b>\$577,000</b>	<b>\$961,000</b>	<b>\$968,000</b>	<b>\$975,000</b>	<b>\$3,673,000</b>

  

REVENUES	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</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
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

**The bill may increase local government expenditures by \$192,000 annually starting in fiscal year 2024 and \$975,000 annually by fiscal year 2028.**

According to information obtained from the Louisiana Assessors' Association, the Assessors' total statewide annual compensation for 2023 is \$9,599,000 (\$8,726,000 in total salaries + 10% of salary in expense allowance). Based on this information, the Assessors' total statewide annual compensation could increase to \$9,791,000 for fiscal year 2024 and further increasing annually to \$10,574,000 by fiscal year 2028 if all Assessor Offices utilize the maximum 2% and 8% salary increases. This represents an increase in Assessor expenditures of \$192,000 per year starting in fiscal year 2024 and an increase in expenditures of \$975,000 per year by fiscal year 2028.

As explained by the Assessors' Association, the expenditure increases assume that all Assessors, in all 64 parishes would accept and utilize the maximum 2% and 8% increases. However, Assessor's offices are not required to accept the increases in their annual salary, and some may not accept the increase or will accept a percentage less than the the allowable limits. The numbers above represent the maximum potential impact.

**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}

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