DIGEST

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HB No. 622

Abstract: Requires certain conditions to be met prior to an increase of ad valorem taxes by local governing authorities in certain locales

Relative to increase of ad valorem taxes by local governing authorities:

<u>Present law</u> authorizes such increases to be limited to the maximum authorized the previous year or 2 and 1/2%. Such increase shall be adopted by a 2/3 vote of the taxing authority after a public hearing on such issue. Requires notice of the hearing to be published by July 15th twice at least 30 days prior to the hearing.

<u>Proposed law</u> applicable to parishes with population between 230,000 and 250,000 limits the increase to any maximum adopted within the previous ten years. Continues the <u>present law</u> requirement for a 2/3 vote of the taxing authority after a public hearing but requires notice of the hearing to be published twice between 60 and 30 days prior to the date of the hearing.

<u>Proposed law</u> applicable to parishes with population between 230,000 and 250,000 further requires local coordination of the dates, times, and location of public hearings by local taxing authorities. Requires the parish governing authority to adopt two dates for such hearings for the local taxing authorities to hold their hearings sequentially on the same date in the same location. Requires the hearings to be scheduled to provide the maximum opportunity for public attendance and input.

<u>Proposed law</u> applicable to parishes with population between 230,000 and 250,000 further requires advertisement of the public hearings through electronic and social media.

(Amends R.S. 47:1705(B)(2)(b), (c)(i) and (ii)(aa); Adds R.S. 47:1705(B)(1)(c) and (2)(g)(9))