

Regular Session, 2013

HOUSE BILL NO. 290

BY REPRESENTATIVE LEGER

TAX/AD VALOREM TAX: (Constitutional Amendment) Provides relative to ad valorem taxes for fire and police protection in Orleans Parish

1 A JOINT RESOLUTION

2 Proposing to amend Article VI, Section 26(E) of the Constitution of Louisiana, relative to  
3 parish ad valorem taxes; to authorize the governing authority of Orleans Parish to  
4 levy annually an additional ad valorem tax for fire protection and an additional ad  
5 valorem tax for police protection; to provide relative to the uses of the proceeds of  
6 ad valorem taxes; to provide for submission of the proposed amendment to the  
7 electors; and to provide for related matters.

8 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
9 elected to each house concurring, that there shall be submitted to the electors of the state of  
10 Louisiana, for their approval or rejection in the manner provided by law, a proposal to  
11 amend Article VI, Section 26(E) of the Constitution of Louisiana, to read as follows:

12 §26. Parish Ad Valorem Tax

13 Section 26.

14 \* \* \*

15 (E) Additional Taxes for Orleans Parish. (1) In addition to any millage  
16 authorized by Paragraph (A) of this Section, the governing authority of Orleans  
17 Parish may levy annually, ~~for the year 1991 and thereafter,~~ an additional ad valorem  
18 tax for fire protection not to exceed ~~five~~ six mills on the dollar of assessed valuation  
19 and an additional ad valorem tax for police protection not to exceed ~~five~~ six mills on  
20 the dollar of assessed valuation. ~~The millage rates for such additional ad valorem~~  
21 ~~taxes may not be increased.~~ Notwithstanding the provisions of Article VII, Section  
22 20(A), the homestead exemption shall not extend to such additional ad valorem

1 taxes. Provided, however, that the additional revenues generated by these fire and  
2 police millages shall not displace, replace, or supplant funding by the city of New  
3 Orleans for fire and police protection for calendar year ~~1990~~ 2012 nor shall the level  
4 of funding for such purposes by the city for that calendar year be decreased below  
5 such level in any calendar year hereafter. Furthermore, the revenues generated by  
6 these fire and police millages shall be used solely for police and fire protection  
7 service enhancements, respectively, that directly contribute to the safety of the  
8 residents of Orleans Parish. In the event of either of the above, the authorization for  
9 such fire and police millages herein shall be null, void, and of no effect. This  
10 provision shall mean that no appropriation for any calendar year from such additional  
11 revenues shall be made for any purpose for which a city appropriation was made in  
12 the previous year unless the total appropriations for that calendar year from the city  
13 for such purpose exceed city appropriations for the previous year. This provision  
14 shall in no way limit city appropriations in excess of the minimum amounts herein  
15 established.

16 (2) Any additional ad valorem tax authorized by the amendment of  
17 Subparagraph (1) of this Paragraph as approved by the voters in 2014 shall be levied  
18 only if approved by a majority of the electors of Orleans Parish who vote on a  
19 proposition authorizing the additional tax at an election held for that purpose.

20 Section 2. Be it further resolved that this proposed amendment shall be submitted  
21 to the electors of the state of Louisiana at the statewide election to be held on November 4,  
22 2014.

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

27 Do you support an amendment to authorize the governing authority of  
28 Orleans Parish to increase the annual millage rate levied for fire and police  
29 protection, to require that the revenue from the fire and police millages be

- 1           used for fire and police protection service enhancements, and to require that  
 2           any increase be approved by the voters of Orleans Parish? (Amends Article  
 3           VI, Section 26(E))

### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Leger

HB No. 290

**Abstract:** Authorizes the governing authority of Orleans Parish to levy annually an additional ad valorem tax for fire protection and an additional ad valorem tax for police protection, each not to exceed an additional one mill and each subject to voter approval; specifies the allowable uses of current and new taxes.

Present constitution authorizes the governing authority of a parish to levy annually an ad valorem tax for general purposes not to exceed four mills. However, for Orleans Parish the maximum is seven mills. Proposed constitutional amendment retains present constitution.

Present constitution, in addition to any other millage otherwise authorized, authorizes the governing authority of Orleans Parish to levy an additional ad valorem tax for fire protection not to exceed five mills, and an additional ad valorem tax for police protection not to exceed five mills.

Proposed constitutional amendment increases the millages that Orleans Parish is authorized to levy for such purposes to six mills for fire protection and six mills for police protection, and specifies that any additional ad valorem taxes be approved by the electors of Orleans Parish. Otherwise retains present constitution.

Proposed constitutional amendment requires that the revenues generated by the taxes authorized by present constitution and proposed constitutional amendment be used for police and fire protection service enhancements that directly contribute to the safety of the residents of the parish.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 4, 2014.

(Amends Const. Art. VI, §26(E))

#### Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Civil Law and Procedure to the engrossed bill.

1. Specified that any increase in ad valorem taxes be approved by a majority of the electors of Orleans Parish.
2. Added technical changes to the ballot language.

#### House Floor Amendments to the reengrossed bill.

1. Adds provision specifying allowable uses of the revenues generated by the taxes authorized by present constitution and proposed constitutional amendment.