

HOUSE SUMMARY OF SENATE AMENDMENTS

House Bill No. 1118 by Representative Tim Burns

TAX/AD VALOREM TAX: Changes requirements for public hearings at which millage adjustments are considered by certain taxing authorities

Synopsis of Senate Amendments

1. Changes the type of hearing subject to provisions of proposed law from a hearing for purposes of a millage increase to a hearing where a vote on a millage increase shall be taken.
2. Removes the requirement that millage increases for taxing authorities with nonelected governing authorities be approved by the parish governing authority.
3. Adds the requirement that all hearings subject to proposed law be held at the location where the parish governing authority conducts its hearings.
4. Removes the requirement that the parish governing authority establish two dates upon which the hearings subject to proposed law may be held, and instead allows the parish governing authority discretion in the number of dates established for such purpose.

Digest of Bill as Finally Passed by Senate

Present constitution permits increases in millage rates without voter approval under certain circumstances (hereinafter "millage increase"). Such millage increases require approval by a two-thirds vote of the governing authority of the taxing authority at a public hearing held for such purpose.

Present law applies in any parish with a population between 230,000 and 250,000 according to the most recent federal decennial census.

Present law requires that the public hearings for consideration of such millage increases by a taxing authority with a nonelected governing authority shall be scheduled in coordination with all other such taxing authorities in the parish so that the hearings may be held on the same dates at the same location. Present law requires the parish governing authority to establish the location of the hearings and two specific dates on which the hearings may be held.

Proposed law changes the applicability of present law from a public hearing with respect to a millage increase to a public hearing or meeting (hereinafter "hearing") where a vote will be taken on a millage increase.

Proposed law changes present law regarding the requirement for the parish governing authority to establish a location for the hearings from a location to be determined by the parish governing authority to the same location at which the parish governing authority conducts its meetings. Proposed law changes the number of dates which must be established for the conduct of the hearings from two specific dates to no specific number of dates.

Proposed law adds a requirement that the schedule for hearings be configured to facilitate the opportunity for an interested property owner to be in attendance regarding consideration of various taxing authorities' proposed increases in millages that affect his property.

(Amends R.S. 47:1705.1(B))