
DIGEST

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CONFERENCE COMMITTEE REPORT DIGEST

House Bill No. 1118 by Representative Tim Burns

Keyword and oneliner of the instrument as it left the House

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

Report adopts Senate amendments to:

1. Specify that the provisions of proposed law apply to public hearings for consideration of millage increases and public meetings where a vote is to be taken on a millage increase.
2. Remove the requirement that millage increases for taxing authorities with nonelected governing authorities be approved by the parish governing authority.
3. Add the requirement that all hearings subject to proposed law be held at the location where the parish governing authority regularly conducts its hearings.
4. Remove the requirement that the parish governing authority establish two dates upon which the hearings subject to proposed law may be held, and instead allow the parish governing authority discretion in the number of dates established for such purpose.

Report amends the bill to:

1. Make technical changes.
2. Add transitional provisions with respect to millage rate increases which have been approved prior to the effective date of proposed law.
3. Add an effective date.

Digest of the bill as proposed by the Conference Committee

Present constitution permits increases in millage rates without voter approval under certain circumstances (hereinafter "millage increases"). Such millage increases require approval by a two-thirds vote of the governing authority of the taxing authority after 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 to include public meetings 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 public hearings from a location to be determined by the parish governing authority to the same location at which the parish governing authority regularly conducts its meetings, and requires that public meetings also be held at that location. Proposed law changes the number of dates which must be established for the conduct of the public hearings and public meetings from two specific dates to no specific number of dates.

Proposed law adds a requirement that the schedule for public hearings and public meetings 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.

For purposes of the 2014 tax year, the provisions of this Act shall not apply to any millage rate increase which was approved by a vote of the governing authority of the respective taxing authority before the effective date of this Act.

Effective June 15, 2014.

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