



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 1118 HLS 14RS 2189
Bill Text Version: ENROLLED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: June 6, 2014 5:08 PM Author: BURNS, TIM
Dept./Agy.: St. Tammany Parish Taxing Authorities Analyst: Michael Cragin
Subject: Public Hearing Requirements

TAX/AD VALOREM TAX EN INCREASE LF EX See Note Page 1 of 1
Changes requirements for public hearings at which millage adjustments are considered by certain taxing authorities

Purpose of Bill: This measure applies to any parish with a population between 230,000 and 250,000 (currently St. Tammany). It establishes the following requirements and pertains to nonelected taxing authorities which are subject to the provisions of R.S. 47:1705 with respect to increases in millage rates without voter approval:

1) The public hearings or public meetings at which a vote on a proposed increase in a millage for the ensuing year above the rate levied for that millage in the immediately preceding year shall be conducted at the same location as the parish governing authority conducts its meetings; 2) the parish governing authority shall establish a schedule of specific dates and times for the conduct of the public hearings or public meetings; 3) the parish governing authority shall schedule such public hearings or public meetings to facilitate the opportunity for all interested property owners from a particular geographic area to be in attendance regarding consideration of proposed millage increases that affect his property.

Table with 7 columns: EXPENDITURES, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

Local governmental expenditures may increase for the parish and nonelected taxing authorities impacted as a result of the public meetings required by this measure.

In order to discuss/address proposed millage increases from approximately 40 taxing authorities within the parish, the St. Tammany Parish Finance Director estimated that the parish may have to hold an additional 4 meetings per year to comply with this measure. Parish expenditures may increase by approximately \$4,000 annually (4 additional meetings annually at a cost of \$1,000 per meeting).

Nonelected taxing authorities to which this bill applies may incur additional expenses to attend an additional public meeting, such as costs for accounting/legal advisors. A representative of one fire protection district said that fees for such services would be approximately \$220.00/hr.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

- Senate Dual Referral Rules House
13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}
6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
6.8(F)(2) >= \$500,000 State Rev. Reduc. {H & S}
6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Signature of Michael G. Battle
Michael G. Battle
Manager, Advisory Services