

Present constitution permits increases in millage rates without voter approval under certain circumstances (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.

Existing law applies to a public hearing for consideration of a millage increase by a taxing authority with a nonelected governing authority (public hearing) in any parish with a population between 230,000 and 250,000 according to the most recent federal decennial census.

New law adds applicability of existing law to a public meeting at which a vote shall be taken with regard to a millage increase by a taxing authority with a nonelected governing authority (public meeting).

Existing law requires that a public hearing be scheduled in coordination with those of all other such taxing authorities in the parish.

Prior law required that the parish governing authority determine the location for the public hearings and establish two dates upon which public hearings could be scheduled.

New law provides that public hearings and public meetings shall be held at the same location at which the parish governing authority regularly conducts its meetings. Further changes the requirement for development of a schedule for public hearings and public meetings by the parish governing authority from two specific dates to a schedule of specific dates and times.

New 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, new law shall not apply to any millage rate increase 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))