

OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 623** HLS 15RS 222

Manager, Advisory Services

Bill Text Version: ORIGINAL

Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 16, 2015 3:14 PM Author: REYNOLDS

Dept./Agy.: Webster Parish Coroner's Office

Subject: Coroner may levy tax to provide for office operations

Analyst: Steve Stevens

DISTRICTS/SPECIAL OR +\$612,250 LF RV See Note Page 1 of 1
Creates a special taxing district in Webster Parish to fund the coroner's office

Purpose of Bill: This bill establishes the Coroner's Office Funding District within the boundaries of Webster Parish. The duly elected coroner or a person acting in that capacity shall be the governing authority of the district. The governing authority may levy and collect up to an eight mill ad valorem tax on all immovable property in the district. The proceeds of the tax shall be used for the coroner's salary, staff salaries and fees, and office operations.

| EXPENDITURES | <u>2015-16</u> | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 5 -YEAR TOTAL |
|----------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| State Gen. Fd. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Agy. Self-Gen. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ded./Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Local Funds | <u>\$612,250</u> | <u>\$612,250</u> | <u>\$612,250</u> | <u>\$612,250</u> | <u>\$612,250</u> | <u>\$3,061,250</u> |
| Annual Total | \$612,250 | \$612,250 | \$612,250 | \$612,250 | \$612,250 | \$3,061,250 |
| REVENUES | <u> 2015-16</u> | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 5 -YEAR TOTAL |
| State Gen. Fd. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Agy. Self-Gen. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ded./Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Local Funds | <u>\$612,250</u> | <u>\$612,250</u> | <u>\$612,250</u> | <u>\$612,250</u> | <u>\$612,250</u> | <u>\$3,061,250</u> |
| Annual Total | \$612,250 | \$612,250 | \$612,250 | \$612,250 | \$612,250 | \$3,061,250 |

EXPENDITURE EXPLANATION

This bill may increase local government expenditures by approximately \$612,250 annually.

This bill mandates the Coroner use the new tax for specific purposes. Expenditures include an annual salary for the coroner, all salaries of deputy or assistant coroners and office personnel, and for operations and functions of the coroner's office.

The Coroner's Office provided that currently the office is funded by the Webster Parish Police Jury and the municipalities in Webster Parish. The bill provides that upon creation of the Coroner's Office Funding District, the parish governing authority or any local municipality shall not be obligated to pay any fee or cost associated with the operation and administration of the coroner's office. The bill does allow the coroner to charge reasonable fees for certain services provided to the parish and/or municipalities by the Coroner's Office. We are assuming that the expenditures of the parish and municipalities will generally remain constant.

REVENUE EXPLANATION

Change {S&H}

This bill may increase local government revenues by approximately \$612,250 annually.

This bill establishes a taxing district within Webster Parish. The bill names the duly elected coroner or a person acting in that capacity as the governing authority. The governing authority may levy and collect a special ad valorem tax not to exceed eight mills on all **taxable immovable property** within the district. Based on information obtained from the Louisiana Tax Commission and the Webster Parish Assessor, an eight mill tax would generate revenue totaling approximately \$612,250 annually.

| | Michael G. Battle |
|--|--|
| 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} $6.8(F)(2) >= F | 100,000 SGF Fiscal Cost {H & S} 500,000 Rev. Red. to State {H & S} |
| Senate Dual Referral Rules House 6.8(F)(1) >= \$1 | 100,000 SGF Fiscal Cost {H & S} |

or a Net Fee Decrease {S}