

Regular Session, 2010

HOUSE BILL NO. 771

BY REPRESENTATIVE TIM BURNS

TAX/AD VALOREM TAX: Provides for additional public notice requirements related to proposed increases in millage rates without voter approval

1 AN ACT

2 To amend and reenact R.S. 47:1705(B)(2)(c)(i), relative to ad valorem tax; to provide for  
3 requirements for notices for public hearings on proposals to increase millage rates  
4 without voter approval; to require publication of certain information related to such  
5 millage increases; to provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1705(B)(2)(c)(i) is hereby amended and reenacted to read as  
8 follows:

9 §1705. Information supplied to assessor and legislative auditor by tax recipient  
10 agencies; additional notices

11 \* \* \*

12 B.

13 \* \* \*

14 (2) In order to accomplish this result, the following shall be mandatory:

15 \* \* \*

16 (c)(i) In addition to any notice requirements provided for in Article VII,  
17 Section 23(C) of the Constitution of Louisiana and this Section, any tax recipient  
18 body which proposes to hold a public hearing in any tax year for the purpose of  
19 levying additional or increased millages on property without further voter approval  
20 shall publish, by July fifteenth, public notice of the date, time, and place of the

1 hearing. The notice shall contain a statement that the tax recipient body intends to  
2 consider at the hearing levying additional or increased millage rates without further  
3 voter approval. It shall also contain the following information relating to the  
4 proposal for the increased millage sought under the provisions of Paragraph (1) of  
5 this Subsection.

6 (aa) An estimate of the amount of tax revenues to be collected in the next  
7 tax year from the increased millage as compared to the amount of tax revenue for the  
8 current year.

9 (bb) An estimate of the dollar value increase in the tax on residences within  
10 the tax district which are valued at one hundred thousand dollars, one hundred fifty  
11 thousand dollars and two hundred thousand dollars. The increase in taxes shall be  
12 the amount attributable to the millage increase.

13 (cc) For purposes of the Internet publication only, the notice shall contain a  
14 recitation of the current budget of the taxing authority and the proposed use of new  
15 revenues derived from the increased millage.

16 Section 2. The provisions of this Act shall not apply to any notice which has already  
17 been published with respect to millage changes for the 2010 tax year.

18 Section 3. This Act shall become effective upon signature by the governor or, if not  
19 signed by the governor, upon expiration of the time for bills to become law without signature  
20 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
21 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
22 effective on the day following such approval.

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Tim Burns

HB No. 771

**Abstract:** Adds requirements for the public notice for a hearing to consider a property tax millage increases.

Present law provides for the requirements and procedures necessary for a public hearing at which a taxing authority may consider the levy of additional or increased millages without voter approval.

Present law requires that the notice for the hearing contain a statement that the taxing authority intends to levy additional or increased millages. Such notice must be published on two separate days and in two different newspapers. The notice must also be furnished to the assessor, who shall maintain a list of all such hearing notices, and may post them on his website.

Proposed law requires the inclusion of the following information in the public notice:

- (1) An estimate of the amount of tax revenues to be collected in the next tax year from the increased millage as compared to the amount of tax revenues collected in the current year.
- (2) An estimate of the dollar value increase in the tax on a residence in the district which is valued at \$100,000, \$150,000 and \$200,000.
- (3) For purposes of the Internet publication only, the notice shall contain a recitation of the current budget of the taxing authority and the proposed use of new revenues derived from the increased millage.

Provisions of proposed law shall not apply to any notice already published with respect to a millage change for the 2010 tax year.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1705(B)(2)(c)(i))