Regular Session, 1997

HOUSE BILL NO. 196

BY REPRESENTATIVE SCHNEIDER

TAX/AD VALOREM TAX: (Constitutional Amendment)   Removes authorization for increase in millages after reappraisal by 2/3 vote of taxing authority

1   A JOINT RESOLUTION

2   Proposing to amend Article VII, Section 23(C) of the Constitution of

3   Louisiana, to remove the authorization for an increase in authorized

4   millages after reappraisal by a vote of the taxing authority; to provide

5   for submission of the proposed amendment to the electors; and to

6   provide for related matters.

7   Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of

8   the members elected to each house concurring, that there shall be submitted

9   to the electors of the state of Louisiana, for their approval or rejection in the

10   manner provided by law, a proposal to amend Article VII, Section 23(C) of the

11   Constitution of Louisiana, to read as follows:

12   §23. Adjustment of Ad Valorem Tax Millages

13   Section 23.

14   *   *   *

15   (C) Increases Permitted. Nothing herein shall prohibit a taxing

16   authority from collecting, in the year in which Sections 18 and 20 of

17   this Article are implemented or in any subsequent year, a larger dollar

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1   amount of ad valorem taxes by (1) levying additional or increased

2   millages as provided by law or (2) placing additional property on the

3   tax rolls. ~~Increases in the millage rate in excess of the rates established~~

4   ~~as provided by Paragraph (B) above but not in excess of the prior year's~~

5   ~~maximum authorized millage rate may be levied by two-thirds vote of~~

6   ~~the total membership of a taxing authority without further voter~~

7   ~~approval but only after a public hearing held in accordance with the~~

8   ~~open meetings law.~~

9   *   *   *

10   Section 2. Be it further resolved that this proposed amendment shall be

11   submitted to the electors of the state of Louisiana at the congressional primary

12   election to be held in 1998.

13   Section 3. Be it further resolved that on the official ballot to be used

14   at said election there shall be printed a proposition, upon which the electors

15   of the state shall be permitted to vote FOR or AGAINST, to amend the

16   Constitution of Louisiana, which proposition shall read as follows:

17   To remove the authorization to increase ad valorem tax millage

18   rates, not to exceed the prior year's maximum, by a two-thirds

19   vote of the taxing authority after property is reappraised and

20   valued at least every four years as required by the constitution.

21   (Amends Article VII, Section 23(C))

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Schneider   HB No. 196

Present constitution provides that all property subject to ad valorem taxation be reappraised and valued at intervals of not more than four years. When a

reappraisal is done pursuant to this requirement, millage rates are automatically adjusted so as to provide that total collections for the taxing authority remain the same.

Present constitution further provides that a taxing authority may increase the millages with a 2/3 vote of the total membership without voter approval but only after a public hearing held in accordance with the open meetings law. This increase cannot exceed the prior year's maximum authorized millage rate.

Proposed constitutional amendment deletes the authority for the taxing authority to increase millage rates after a reappraisal.

Provides for submission of the proposed amendment to the voters at the congressional primary election in 1998.

(Amends Const. Art.VII, §23(C))