

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
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17

A JOINT RESOLUTION

Proposing to amend Article VII, Section 23(C) of the Constitution of Louisiana, to provide relative to public notice of any public meeting at which an increase in authorized millages after reappraisal will be acted upon by the taxing authority; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 23(C) of the Constitution of Louisiana, to read as follows:

§23. Adjustment of Ad Valorem Tax Millages

Section 23.

* * *

(C) Increases Permitted. Nothing herein shall prohibit a taxing authority from collecting, in the year in which Sections 18 and 20 of this Article are implemented or in any subsequent year, a larger dollar

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; however, in addition to any other requirements of
9 the open meetings law, public notice of the time, place and subject
10 matter of such hearing has been published on two separate days no less
11 than one week before the public hearing. Such public notice shall be
12 published in the official journal of the taxing authority, and another
13 newspaper with a larger circulation than the official journal of the
14 taxing authority.

15 * * *

16 Section 2. Be it further resolved that this proposed amendment shall be
17 submitted to the electors of the state of Louisiana at the congressional primary
18 election to be held in 1998.

19 Section 3. Be it further resolved that on the official ballot to be used
20 at said election there shall be printed a proposition, upon which the electors
21 of the state shall be permitted to vote FOR or AGAINST, to amend the
22 Constitution of Louisiana, which proposition shall read as follows:

23 To provide for public notice of the public hearing at which a
24 taxing authority will act upon an increase in ad valorem tax
25 millage rates, not to exceed the prior year's maximum, by a two-
26 thirds vote of the taxing authority after property is reappraised

1 and valued at least every four years as required by the
2 constitution. (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 retains these provisions but requires public notice in the official journal and another newspaper with a larger circulation on two separate days at least one week prior to public hearing.

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

(Amends Const. Art. VII, §23(C))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Deletes provisions which prohibit millage rollup after reappraisal.
2. Adds provision requiring public notice before public hearing.