

1 same dates as gubernatorial primary, gubernatorial general, congressional primary,
2 or congressional general elections.

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4 §23. Adjustment of Ad Valorem Tax Millages

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6 (C) Increases Permitted. Nothing herein shall prohibit a taxing authority
7 from collecting, in the year in which Sections 18 and 20 of this Article are
8 implemented or in any subsequent year, a larger dollar amount of ad valorem taxes
9 by (1) levying additional or increased millages as provided by law or (2) placing
10 additional property on the tax rolls. ~~Increases~~

11 (1) Subject to the limitations provided in Subparagraph (2) of this Paragraph,
12 increases in the millage rate in excess of the rates established as provided by
13 Paragraph (B) ~~above~~ of this Section, but not in excess of the prior year's maximum
14 authorized millage rate, may be levied by two-thirds vote of the total membership
15 of a taxing authority without further voter approval but only after a public hearing
16 held in accordance with the open meetings law; however, in addition to any other
17 requirements of the open meetings law, public notice of the time, place, and subject
18 matter of such hearing shall be published on two separate days no less than thirty
19 days before the public hearing. Such public notice shall be published in the official
20 journal of the taxing authority, and another newspaper with a larger circulation
21 within the taxing authority than the official journal of the taxing authority, if there
22 is one.

23 (2) A taxing authority with a governing authority membership which is not
24 composed entirely of persons who were elected by the voters for participation on that
25 governing authority may increase a millage rate in accordance with the provisions
26 of Subparagraph (1) of this Paragraph; however, the amount of increase in any
27 taxable year shall not increase the ad valorem tax collections of the taxing authority
28 by more than two and one-half percent of such collections for the immediately
29 preceding calendar year.

1 * * *

2 Section 2. Be it further resolved that this amendment shall become effective January
3 1, 2011.

4 Section 3. Be it further resolved that this proposed amendment shall be submitted
5 to the electors of the state of Louisiana at the statewide election to be held on November 2,
6 2010.

7 Section 4. Be it further resolved that on the official ballot to be used at said election
8 there shall be printed a proposition, upon which the electors of the state shall be permitted
9 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall
10 read as follows:

11 To provide that the power of a taxing authority with a governing authority
12 which is not elected to increase millage rates without voter approval after
13 reappraisal, which is presently limited by the prior year's maximum millage
14 rate, be further limited to annual increases which do not exceed two and one-
15 half percent of the property tax collections for the immediately preceding
16 calendar year; to require elections to approve the levy or renewal of ad
17 valorem taxes of a taxing authority with a governing authority which is not
18 elected to be held only on the same dates as gubernatorial primary,
19 gubernatorial general, congressional primary, or congressional general
20 elections. (Amends Art. VII, Section (23)(C), Adds Art. VII, Section 18(H))

21 DIGEST

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

25 Arnold HB No. 903

26 **Abstract:** Limits the power of a taxing authority with a governing authority which is not
27 elected to increase millage rates without voter approval, and requires elections to
28 approve the levy or renewal of property taxes of such unelected tax authorities to be
29 held only on the same dates as gubernatorial and congressional primary and general
30 elections.

31 Present constitution prohibits the total amount of ad valorem taxes collected by any taxing
32 authority in the year of a statewide reappraisal from being increased or decreased because

1 of the reappraisal above or below the amount collected in the year preceding reappraisal.
2 Requires a "roll forward" or "roll back" of millage rates to accomplish this purpose.

3 Present constitution further authorizes taxing authorities, with a 2/3 vote, to levy an increase
4 in the millage rate in excess of the rates established as provided above, but not in excess of
5 the prior year's maximum authorized millage rate, without further voter approval.

6 Proposed constitutional amendment further limits the power of a taxing authority with a
7 governing authority which is not elected as follows:

8 1. Limits the power of such unelected tax authorities to increase millage rates without
9 voter approval to annual increases which do not exceed 2.5 % of the property tax
10 collections for the immediately preceding calendar year.

11 2. Requires elections to approve the levy or renewal of the property taxes of such
12 unelected tax authorities to be held only on the same dates as gubernatorial primary,
13 gubernatorial general, congressional primary, or congressional general elections.

14 Specifies submission of the amendment to the voters at the statewide election to be held on
15 November 2, 2010.

16 Effective January 1, 2011.

17 (Amends Const. Art. VII, Sec. 23(C); adds Const. Art. VII, Sec. (H))