



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 250 HLS 18RS 811
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: March 2, 2018 11:35 AM Author: BISHOP, S.
Dept./Agy.: Tax Assessor/Collector Analyst: Elizabeth Caillier
Subject: Public Notice Advertisement Requirements

TAX/AD VALOREM TAX OR NO IMPACT LF See Note Page 1 of 1
Changes requirements for newspaper advertisement of a public notice for a hearing concerning an increase in a property tax without voter approval

Purpose of Bill: Changes the advertising requirement for public notice before a hearing concerning an increase in property tax from 30 days to 15 days before the hearing. Also, the bill removes the requirement that the public notice be published by July 15th.

Table with 7 columns: EXPENDITURES, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

There is no direct material impact on governmental expenditures as a result of this measure.

The bill only adjusts the timing of public notice advertisements. We discussed this bill with the Assessor's Office of a large parish and they agreed there would be no related costs.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate Dual Referral Rules
13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

House
6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Signature of Michael G. Battle
Michael G. Battle
Manager, Advisory Services