



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 637** HLS 22RS 940

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> March 17, 2022 5:57 PM	<b>Author:</b> BEAULLIEU
<b>Dept./Agy.:</b> Parish Tax Assessors	<b>Analyst:</b> Courtney Stevenson
<b>Subject:</b> Copies of Assessment Listings	

ASSESSORS

OR SEE FISC NOTE LF RV

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Authorizes an assessor to collect a fee from certain parties requesting assessment rolls or lists.

**Purpose of Bill:** This bill sets the maximum fee that tax assessors may charge private parties for copies of assessment listings at \$2 per listing for the first 5,000 listings and \$1 per listing for each listing greater than 5,000. In addition, this bill limits the requirement that tax assessors make electronic copies of assessment rolls available upon request to only requests made by tax collectors.

<b>EXPENDITURES</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

<b>REVENUES</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>5 -YEAR TOTAL</b>
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Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
<b>Annual Total</b>						

**EXPENDITURE EXPLANATION**

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

**REVENUE EXPLANATION**

**This bill may increase local governmental revenue for parish tax assessors by an indeterminable amount, to the extent they elect to implement the fees provided for in the bill.**

If tax assessors were to implement the pricing structure in the bill, revenue could increase. Based on data provided by officials with the tax assessors in Jefferson, St. Tammany, and Terrebonne Parishes and our calculations, this bill could increase their offices' annual revenue by \$1.9 million, \$427,500, and \$214,000 respectively.

However, officials from certain parish tax assessors' offices reported that requests made by private entities for assessment rolls are somewhat rare. For example, the Jefferson Parish tax assessor receives an average of 10 private party requests per year, while St. Tammany Parish assessor receives 2 to 4 per year. Also, tax assessors from Jefferson, Terrebonne, and St. Tammany Parishes said that they have no plans to change the fees they currently charge for copies of their assessment rolls.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**Michael G. Battle**  
 Manager, Advisory Services