

1 as provided by Paragraph (B) above but not in excess of the ~~prior year's~~ maximum
2 authorized millage rate may be levied by a two-thirds vote of the total membership
3 of a taxing authority without further voter approval, **provided that the increase in**
4 **the millage rate shall not increase the ad valorem taxes collected by that taxing**
5 **authority by an amount which exceeds two and one-half percent of the**
6 **collections for the calendar year immediately preceding the increase in the**
7 **millage rate.**

8 (b) ~~but~~ **Such annual increases may be levied** only after a public hearing
9 held each year in accordance with the open meetings law; however, in addition to
10 any other requirements of the open meetings law, public notice of the time, place,
11 and subject matter of such hearing shall be published on two separate days no less
12 than thirty days before the public hearing. Such public notice shall be published in
13 the official journal of the taxing authority, and another newspaper with a larger
14 circulation within the taxing authority than the official journal of the taxing
15 authority, if there is one.

16 Section 2. Be it further resolved that this amendment shall become effective January
17 1, 2011.

18 Section 3. Be it further resolved that this proposed amendment shall be submitted
19 to the electors of the state of Louisiana at the statewide election to be held on November 2,
20 2010.

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

25 To provide that a property tax authority's power to increase millage rates
26 without voter approval after reappraisal, presently limited by the maximum
27 millage rate, be further limited to annual increases which do not exceed two
28 and one-half percent of the property tax collections for the calendar year
29 immediately preceding the increase in the millage rate.

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(Amends Article VII, Section 23(C))

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Present constitution prohibits the total amount of ad valorem taxes collected by any taxing authority in the year of reappraisal under Art. VII, Sec. 18(F) from being increased or decreased because of the reappraisal above or below the amount collected in the year preceding reappraisal. Requires a "roll forward" or "roll back" of millage rates to accomplish this purpose.

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

Proposed constitutional amendment further limits the taxing authority's power to "roll forward" the millages to annual increases which do not increase taxes collected by an amount which exceeds 2.5% of the collections for the calendar year immediately preceding the increase in the millage rate.

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

Effective January 1, 2011.

(Amends Const. Art. VII, Sec. 23(C))