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

DIGEST

Present constitution provides that all property subject to ad valorem taxation must 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.

Present constitution 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.

Proposed constitutional amendment removes the provision which allows increases in millage rates above the prior year's maximum authorized millage rate levied by a 2/3 vote of the taxing authority.

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

(Amends Const. Art. VII, §23(C))