



OFFICE OF LEGISLATIVE AUDITOR

Fiscal Note

Fiscal Note On: **HB 144** HLS 09RS 372
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: June 8, 2009 11:28 AM	Author: HOWARD
Dept./Agy.: Red River Parish Assessor	Analyst: Robert Trahan
Subject: Tax Assesment District	

ASSESSORS EN +\$374,000 LF RV See Note Page 1 of 1
 Creates the Red River Parish Assessment District as a taxing body in Red River Parish to fund the office of the assessor

Purpose of Bill: To change the means of funding the operations of the assessor's office from a pro rata deduction from ad valorem taxing authorities to a millage.

EXPENDITURES	2009-10	2010-11	2011-12	2012-13	2013-14	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2009-10	2010-11	2011-12	2012-13	2013-14	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$374,000	\$0	\$0	\$0	\$0	\$374,000
Annual Total	\$374,000	\$0	\$0	\$0	\$0	\$374,000

EXPENDITURE EXPLANATION

This measure would not have any effect on the expenditures of the Red River Parish Assessor Office.

REVENUE EXPLANATION

This measure would increase the revenues collected by the assessor's office only in the first year.

In the year the district is created, R.S. 47:1925.3(A) allows the assessor to levy a millage on the assessed value of all taxable property so the district can receive the same revenue produced from pro rata deductions that currently fund the assessor's salary and expense fund. These dollars will fund the salary and expenses in 2010, but will be collected in 2009.

In addition to this millage, the assessor shall file a compensation statement with the legislative auditor in order to receive necessary funds to cover the expenses of the assessor's office for the current year. In all future years the funding for the assessor's office will just be based on the millage rate established in the year of implementation, unless changed as provided by law.

Starting in 2010 the taxing districts contributing to the Tax Assessor's salary and expense fund will have a mandatory rollback of their millages as required by R.S. 47:1925.4(A). This is done so that taxes collected by the taxing districts are not increased as a result of the implementation of the assessment district for the assessor's office.

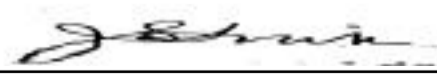
Senate

Dual Referral Rules

House

- 13.5.1 >= \$500,000 Annual Fiscal Cost
- 13.5.2 >= \$500,000 Annual Tax or Fee Change

- 6.8(F) >= \$500,000 Annual Fiscal Cost
- 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease


Joy Irwin
 Director of Advisory Services