



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: SB 140 SLS 12RS 554
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: March 6, 2012 4:55 PM Author: ALARIO
Dept./Agy.: Jefferson Parish Assessor Analyst: Julie Magee
Subject: Increase in Expense Allowance

ASSESSORS OR NO IMPACT LF RV See Note Page 1 of 1
Increases the amount the Jefferson Parish Assessor is allowed for clerical and other expenses. (gov sig)

Purpose of Bill: This bill increases the Jefferson Parish assessor's expense allowance from \$2,730,000 to \$4,320,085.

Table with 7 columns: EXPENDITURES, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 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, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 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 anticipated direct material effect on local governmental expenditures as a result of this measure.

According to R.S. 47:1906, tax recipient bodies contribute a portion of ad valorem taxes they are to receive to fund the assessor's expenses.

An official from the assessor's office stated that the office will have increased expenditures in fiscal year 2012-2013 of approximately \$1,040,000.

REVENUE EXPLANATION

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

According to R.S. 47:1906, tax recipient bodies contribute a portion of ad valorem taxes they are to receive to fund the assessor's expenses. This measure increases the assessor's expense allowance from \$2,730,000 to \$4,320,085, which will result in the assessor's office receiving an additional \$1,590,085. Therefore, tax recipient bodies in Jefferson Parish will receive \$1,590,085 less than they presently do. Thus, there will be no overall increase or decrease in local governmental revenue.

Senate Dual Referral Rules House
13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} 6.8(F)1 >= \$500,000 Annual Fiscal Cost {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}
Joy Irwin Director of Advisory Services