

Regular Session, 2013

HOUSE BILL NO. 290

BY REPRESENTATIVE LEGER

TAX/AD VALOREM TAX: (Constitutional Amendment) Provides relative to ad valorem taxes for fire and police protection in Orleans Parish

A JOINT RESOLUTION

Proposing to amend Article VI, Section 26(E) of the Constitution of Louisiana, relative to parish ad valorem taxes; to authorize the governing authority of Orleans Parish to levy annually an additional ad valorem tax for fire protection and an additional ad valorem tax for police protection; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VI, Section 26(E) of the Constitution of Louisiana, to read as follows:

§26. Parish Ad Valorem Tax

Section 26.

\* \* \*

(E) Additional Taxes for Orleans Parish. In addition to any millage authorized by Paragraph (A) of this Section, the governing authority of Orleans Parish may levy annually, ~~for the year 1991 and thereafter,~~ an additional ad valorem tax for fire protection not to exceed ~~five~~ six mills on the dollar of assessed valuation and an additional ad valorem tax for police protection not to exceed ~~five~~ six mills on the dollar of assessed valuation. The millage rates for such additional ad valorem taxes may not be increased. Notwithstanding the provisions of Article VII, Section 20(A), the homestead exemption shall not extend to such additional ad valorem taxes. Provided, however, that the additional revenues generated by these fire and

1 police millages shall not displace, replace, or supplant funding by the city of New  
2 Orleans for fire and police protection for calendar year ~~1990~~ 2012 nor shall the level  
3 of funding for such purposes by the city for that calendar year be decreased below  
4 such level in any calendar year hereafter. In the event of either of the above, the  
5 authorization for such fire and police millages herein shall be null, void, and of no  
6 effect. This provision shall mean that no appropriation for any calendar year from  
7 such additional revenues shall be made for any purpose for which a city  
8 appropriation was made in the previous year unless the total appropriations for that  
9 calendar year from the city for such purpose exceed city appropriations for the  
10 previous year. This provision shall in no way limit city appropriations in excess of  
11 the minimum amounts herein established.

12 Section 2. Be it further resolved that this proposed amendment shall be submitted  
13 to the electors of the state of Louisiana at the statewide election to be held on November 4,  
14 2014.

15 Section 3. Be it further resolved that on the official ballot to be used at the election,  
16 there shall be printed a proposition, upon which the electors of the state shall be permitted  
17 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
18 follows:

19 Do you support an amendment to authorize the governing authority of  
20 Orleans Parish to levy annually additional ad valorem taxes for fire and  
21 police protection? (Amends Article VI, Section 26(E))

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Leger

HB No. 290

**Abstract:** Authorizes the governing authority of Orleans Parish to levy annually an additional ad valorem tax for fire protection and an additional ad valorem tax for police protection, each not to exceed an additional one mill.

Present constitution authorizes the governing authority of a parish to levy annually an ad valorem tax for general purposes not to exceed four mills. However, for Orleans Parish the maximum is seven mills. Proposed constitutional amendment retains present constitution.

Present constitution, in addition to any other millage otherwise authorized, authorizes the governing authority of Orleans Parish to levy an additional ad valorem tax for fire protection not to exceed five mills, and an additional ad valorem tax for police protection not to exceed five mills.

Proposed constitutional amendment increases the millages that Orleans Parish is authorized to levy for such purposes to six mills for fire protection and six mills for police protection. Otherwise retains present constitution.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 4, 2014.

(Amends Const. Art. VI, §26(E))