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## DIGEST

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HCR 3 Original

2019 Regular Session

Edmonds

Present LAC provides that each local governmental authority who receives a millage, the school board, and the sheriff may review the proposed ad valorem tax exemption application provided by the Board of Commerce and Industry.

Proposed LAC provides that each parish shall create a centralized local review board for the purpose of reviewing ad valorem tax exemption applications.

Proposed LAC provides that the local review board be comprised of the following members:

- (1) The president of the parish governing authority or the chief elected member of the municipality in which the project is located.
- (2) The sheriff of the parish in which the project is located.
- (3) The president of the parish school board.

Present LAC provides that upon the Board of Commerce and Industry's approval of an application, the Dept. of Economic Development transmits a copy of the application to each local governmental authority and the local tax assessor.

Proposed LAC provides that that upon the Board of Commerce and Industry's approval of an application the Dept. of Economic Development transmits a copy of application to the parish president acting as a liaison to the local review board. The parish president then disburses the application to the other members of the local board.

Present LAC does not require any local governmental authority receiving a millage, the school board, or the sheriff to review a proposed ad valorem tax exemption application; however, failure to review an application after 30 days notice results in automatic approval.

Proposed LAC mandates that the local board shall review all industrial ad valorem tax exemption applications provided by the Board of Commerce and Industry within 60 days of notice from the Board of Commerce and Industry.

Proposed LAC requires the local review board to approve an application by a majority vote in order for an application to be approved.

Present LAC provides that local governmental entities in each parish "shall make best efforts" to develop reasonable guidelines for application approval and or denial.

Proposed LAC mandates that within 30 days of the promulgation of these proposed amended rules, the local review board shall establish guidelines for application approval or denial. Proposed LAC also mandates that the local review board shall post a copy of these rules on the parish governing authority's website within three business days of promulgation.

Proposed LAC also amends Present LAC incorporating the newly created local review board.

(Amends LAC 13:I.503(E)(4) and (H), 513(B), and 529(C); Adds LAC 13:I.503(I) and (J))