

2026 Regular Session

HOUSE BILL NO. 570

BY REPRESENTATIVE WILDER

TAX/AD VALOREM TAX: Authorizes a taxing authority to adjust a millage rate to the maximum authorized rate after a reassessment and establishes limits to millage adjustments

1 AN ACT

2 To amend and reenact R.S. 47:1705(B)(1)(a) and (b)(i), relative to ad valorem taxation; to  
3 authorize the adjustment of ad valorem millages under certain circumstances; to  
4 provide for the retention of maximum authorized millages; to require a reduction in  
5 adjusted maximum millage rates under certain circumstances; to provide for  
6 applicability; to provide for an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1705(B)(1)(a) and (b)(i) are hereby amended and reenacted to  
9 read as follows:

10 §1705. Information supplied to assessor and legislative auditor by tax recipient  
11 agencies; additional notices

12 \* \* \*

13 B.(1)(a)(i) Beginning in the 2027 ad valorem tax year, For any taxing  
14 authority with a governing authority membership ~~which~~ that is elected by the voters,  
15 increases in the millage rate in excess of the rates established as provided by Article  
16 VII, Section 23(B) of the Constitution of Louisiana, but not in excess of ~~the prior~~  
17 ~~year's maximum authorized millage rate~~ the maximum authorized millage rate  
18 approved by the constitution and approved by the taxing authority until the  
19 authorized millage rate expires may be levied by two-thirds vote of the total

1 membership of a taxing authority without further voter approval but only after a  
2 public hearing held in accordance with the open meetings law. Maximum millage  
3 rates not levied prior to the 2024 reassessment year, or the 2023 reassessment year  
4 for Orleans Parish, shall be permanently reduced to the adjusted maximum millage  
5 rate established for the 2026 ad valorem tax year or the 2025 ad valorem tax year in  
6 Orleans Parish.

7 (ii) If an immediate subsequent reassessment has an increased taxable value,  
8 the adjusted maximum millage rate shall be decreased to the maximum millage rate  
9 for the 2024 reassessment year, or the 2023 reassessment year for Orleans Parish,  
10 provided by the constitution and approved by the taxing authority.

11 (b)(i)(aa) Beginning in the 2027 ad valorem tax year, any ~~Any~~ taxing  
12 authority with a governing authority membership ~~which~~ that is not elected by the  
13 voters may increase a millage rate in excess of the rates established as provided in  
14 Article VII, Section 23(B) of the Constitution of Louisiana, but not in excess of the  
15 ~~prior year's~~ maximum authorized millage rate approved by the constitution and  
16 approved by the taxing authority until the authorized millage rate expires. ~~Such~~  
17 ~~increased millage shall also be limited to an amount which would increase the ad~~  
18 ~~valorem taxes collected by the taxing authority by no more than two and one-half~~  
19 ~~percent of the collections for the calendar year immediately preceding the year for~~  
20 ~~which the increased millage rate is effective.~~ Maximum millage rates not levied by  
21 a taxing authority prior to the 2024 reassessment year, or the 2023 reassessment year  
22 for Orleans Parish, shall be permanently reduced to the adjusted maximum millage  
23 rate established for the 2026 ad valorem tax year or the 2025 ad valorem tax year in  
24 Orleans Parish.

25 (bb) If an immediate subsequent reassessment has an increased taxable value,  
26 the adjusted maximum millage rate shall be decreased to the maximum millage rate  
27 for the 2024 reassessment year, or the 2023 reassessment year for Orleans Parish,  
28 provided by the constitution and approved by the taxing authority.

29 \* \* \*

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 Section 2. This Act shall apply to all taxable years beginning on or after January 1,  
2 2027.

3 Section 3. This Act shall become effective on January 1, 2027, but only if the  
4 proposed amendment of Article VII of the Constitution of Louisiana contained in the Act  
5 which originated as House Bill No. \_\_\_\_ of this 2026 Regular Session of the Legislature is  
6 adopted at a statewide election and becomes effective.

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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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HB 570 Original

2026 Regular Session

Wilder

**Abstract:** Authorizes a local taxing authority to levy a lower millage rate without losing its ability to adjust to the maximum authorized millage rate after a reassessment and permanently reduces maximum millage rates if the maximum millage is not levied prior to the 2024 reassessment year.

Present constitution and present law require an automatic adjustment in millage rates in response to changes in the tax base resulting from reassessment or changes in the homestead exemption, with adjustments made to ensure taxes collected in the year after reappraisal are equal to the amount of taxes collected in the year prior to reappraisal.

Present constitution and present law authorize, with a 2/3 vote, a taxing authority to increase a rate up to the maximum authorized rate without further voter approval.

Present law adjusts the maximum authorized rate due to statewide reassessment every four years or a change in the homestead exemption. Further provides that, if a taxing authority does not increase its millage rate up to the maximum authorized rate, the taxing authority permanently loses the ability to increase its rate to the maximum authorized rate from the prior year's reassessment in the future.

Proposed law changes present law by allowing a taxing authority to continue to levy a lower millage rate without subsequently losing its ability to adjust to the maximum authorized millage rate from a prior year's reassessment.

Proposed law prohibits a taxing authority from increasing a millage rate in excess of its adjusted millage rates established for the 2026 ad valorem tax year or the 2025 ad valorem tax year in Orleans Parish.

Proposed law requires that, if an immediate subsequent reassessment has an increased taxable value, then the adjusted maximum millage rate is reduced to the maximum authorized millage rate for the 2024 reassessment year or the 2023 reassessment year in Orleans Parish, as provided by the constitution and approved by the taxing authority.

Proposed law applies to taxable years beginning on or after Jan. 1, 2027.

Effective January 1, 2027, but only if the proposed amendment of Article 7, Section 23(C) of the Constitution of Louisiana contained in the Act which originated as House Bill No. \_\_\_\_

of the 2026 Regular Session of the Legislature is adopted at the statewide election to be held on Nov. 3, 2026 and becomes effective.

(Amends R.S. 47:1705(B)(1)(a) and (b)(i))