

Regular Session, 2014

SENATE BILL NO. 567

BY SENATOR GARY SMITH

TAX/AD VALOREM. Changes the date from June 1 of each year to September 1 of each year for information to be supplied to the assessor and legislative auditor by tax recipient agencies in St. Charles Parish. (gov sig)

1 AN ACT

2 To amend and reenact 47:1705(A), relative to information supplied to assessor and
3 legislative auditor by tax recipient agencies; to provide relative to the deadline; to
4 provide authorizing ordinances or resolutions and the tax rate to be applied to the
5 assessed values for ad valorem tax purposes in the parish of St. Charles; to provide
6 for an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. 47:1705(A) is hereby amended and reenacted to read as follows:

9 §1705. Information supplied to assessor and legislative auditor by tax recipient
10 agencies; additional notices

11 A. All tax recipient agencies of ad valorem taxes of each and every parish of
12 the state of Louisiana, the parish of Orleans excepted, including the police jury,
13 school board, levee district, special districts, municipalities, and all tax recipients of
14 any nature whatsoever of ad valorem taxes, except municipalities which prepare their
15 own tax rolls, are hereby required to furnish the assessor and the legislative auditor
16 the authorizing ordinances or resolutions and the tax rate to be applied to the
17 assessed values for ad valorem tax purposes not later than June 1 of each year, and

not later than September 1 of each year for such tax recipient agencies in the parish of St. Charles.

* * *

Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Angela L. De Jean.

DIGEST

Gary Smith (SB 567)

Present law provides that tax recipient agencies of ad valorem taxes of each and every parish of the state of Louisiana, the parish of Orleans excepted, including the police jury, school board, levee district, special districts, municipalities, and all tax recipients of any nature whatsoever of ad valorem taxes, except municipalities which prepare their own tax rolls, are hereby required to furnish the assessor and the legislative auditor the authorizing ordinances or resolutions and the tax rate to be applied to the assessed values for ad valorem tax purposes not later than June 1 of each year.

Proposed law retains present law, but changes the date from June 1 of each year to September 1 of each year for tax recipient agencies in St. Charles parish.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1705(A))