



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **SB 567** SLS 14RS 342

Bill Text Version: **REENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 24, 2014	4:58 PM	Author: SMITH, GARY
Dept./Agy.: St. Charles Parish Taxing Authorities		
Subject: Deadline to Submit Information for Ad Valorem Taxes		Analyst: Becky Ewing

TAX/AD VALOREMRE NO IMPACT LF EX See NotePage 1 of 1

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 siq)

Purpose of Bill: This bill extends the deadline from June 1 to September 1 for taxing authorities within St. Charles Parish to provide information (i.e. tax rate and authorizing ordinances or resolutions) to the assessor and the legislative auditor.

EXPENDITURES	2014-15	2015-16	2016-17	2017-18	2018-19	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2014-15	2015-16	2016-17	2017-18	2018-19	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no direct material impact on governmental expenditures as a result of this bill.

An official with the St. Charles Parish Assessor’s Office indicated that this bill would not affect the current operations of the taxing authorities within the parish; thus, there is no impact on payroll, processing, or other related costs. According to this official, most of the taxing authorities within the parish are unable to provide the required millage information by the current deadline of June 1, but they all provide the information by the proposed deadline of September 1.

REVENUE EXPLANATION

There is no direct material impact on governmental revenues as a result of this bill.