



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 354 HLS 13RS 960
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Table with metadata: Date (April 8, 2013 5:25 PM), Author (KLECKLEY), Dept./Agy. (Calcasieu Parish Ad Valorem Tax Collectors), Subject (Allows for Quarterly Payments of Property Tax), Analyst (Tim Mathis)

TAX/AD VALOREM TAX OR INCREASE LF EX See Note Page 1 of 1
Authorizes the quarterly payment of ad valorem taxes for Calcasieu Parish

Purpose of the Bill: This measure allows tax collectors in Calcasieu Parish to accept payments for property taxes on a quarterly basis, at the discretion of each tax collector. The ad valorem tax collections will be based on the previous assessments.

Table of Expenditures: Columns for years 2013-14 to 2017-18 and 5-Year Total. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table of Revenues: Columns for years 2013-14 to 2017-18 and 5-Year Total. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

There is an anticipated direct material effect on governmental expenditures as a result of this measure.

An official from the Calcasieu Parish Sheriff's Office estimated the cost of upgrading the financial software to handle the processing of quarterly payments would be approximately \$15,000. In future years, the office expects to pay an annual maintenance fee for the program of \$3,000.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

- Senate Dual Referral Rules House
13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} 6.8(F) >= \$500,000 Annual Fiscal Cost {S}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Joy Irwin
Director of Advisory Services