



OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 723** HLS 13RS 1913
Bill Text Version: **REENGROSSED**
Opp. Chamb. Action: **w/ SEN COMM AMD**
Proposed Amd.:
Sub. Bill For.: HB 622

Date: May 31, 2013 3:34 PM	Author: BURNS, TIM
Dept./Agy.: St. Tammany Parish Taxing Authorities	Analyst: Theresa Chatelain
Subject: Procedures for Increasing Property Tax Rates	

TAX/AD VALOREM TAX RE1 SEE FISC NOTE LF EX See Note Page 1 of 1
Provides requirements for constitutionally authorized millage increases in certain parishes

Purpose of Bill: This measure requires that local non-elected taxing authorities in parishes with populations between 230,000 and 250,000 as of the most recent federal decennial census, which currently includes only St. Tammany Parish, coordinate the dates, times, and locations of their roll-forward hearings. The parish governing authority shall establish the locations for the hearings and two dates for such hearings. Hearings on the same date shall be held sequentially.

EXPENDITURES	2013-14	2014-15	2015-16	2016-17	2017-18	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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						
REVENUES	2013-14	2014-15	2015-16	2016-17	2017-18	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 measure.

As of December 31, 2012, there were 26 non-elected taxing authorities in St. Tammany Parish. When these authorities choose to roll-forward their millage rate, a hearing must be held and notice must be provided.

According to an official with the St. Tammany Parish Council, if additional meetings must be held at the St. Tammany Parish Council, local fund expenditures may increase. If no additional meetings were required to be held at the St. Tammany Parish Council and the council was only required to select the dates and locations of the hearings, there would be no impact to local fund expenditures.

According to officials with the the Northshore Harbor Center and Recreation District No. 1 of St. Tammany Parish, the coordination of hearings required by this measure would have no impact on governmental expenditures.

This may apply to additional parishes, such as Lafayette and Caddo, beginning with the 2020 federal decennial census.

REVENUE EXPLANATION

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

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

Joy Irwin
Director of Advisory Services