

Regular Session, 2014

HOUSE BILL NO. 111

BY REPRESENTATIVE LEGER

TAX/AD VALOREM TAX: (Constitutional Amendment) Provides relative to ad valorem taxes for fire and police protection in Orleans Parish

1 A JOINT RESOLUTION

2 Proposing to amend Article VI, Section 26(E) of the Constitution of Louisiana, relative to
3 parish ad valorem taxes; to authorize the governing authority of Orleans Parish to
4 levy annually an additional ad valorem tax for fire protection and an additional ad
5 valorem tax for police protection; to provide relative to the uses of the proceeds of
6 ad valorem taxes; to provide for submission of the proposed amendment to the
7 electors; and to provide for related matters.

8 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
9 elected to each house concurring, that there shall be submitted to the electors of the state of
10 Louisiana, for their approval or rejection in the manner provided by law, a proposal to
11 amend Article VI, Section 26(E) of the Constitution of Louisiana, to read as follows:

12 §26. Parish Ad Valorem Tax

13 Section 26.

14 * * *

15 (E) Additional Taxes for Orleans Parish.

16 (1) In addition to any millage authorized by Paragraph (A) of this Section,
17 the governing authority of Orleans Parish may levy annually, ~~for the year 1991 and~~
18 ~~thereafter,~~ an additional ad valorem tax for fire protection not to exceed ~~five~~ six mills
19 on the dollar of assessed valuation and an additional ad valorem tax for police
20 protection not to exceed ~~five~~ six mills on the dollar of assessed valuation. ~~The~~

1 ~~millage rates for such additional ad valorem taxes may not be increased.~~
 2 Notwithstanding the provisions of Article VII, Section 20(A), the homestead
 3 exemption shall not extend to such additional ad valorem taxes. ~~Provided, however,~~
 4 ~~that the~~ The additional revenues generated by these fire and police millages shall not
 5 displace, replace, or supplant funding by the city of New Orleans for fire and police
 6 protection for calendar year ~~1990~~ 2013 nor shall the level of funding for such
 7 purposes by the city for that calendar year be decreased below such level in any
 8 subsequent calendar year hereafter. Furthermore, the revenues generated by these
 9 fire and police millages shall be used solely for fire and police protection service
 10 enhancements, respectively, that directly contribute to the safety of the residents of
 11 Orleans Parish. In the event of either of the above, the authorization for such fire and
 12 police millages herein shall be null, void, and of no effect. This provision shall mean
 13 that no appropriation for any calendar year from such additional revenues shall be
 14 made for any purpose for which a city appropriation was made in the previous year
 15 unless the total appropriations for that calendar year from the city for such purpose
 16 exceed city appropriations for the previous year. This provision shall in no way limit
 17 city appropriations in excess of the minimum amounts herein established.

18 (2) Any additional ad valorem tax authorized by the amendment of
 19 Subparagraph (1) of this Paragraph as approved by the voters in 2014 shall be levied
 20 only if approved by a majority of the electors of Orleans Parish who vote on a
 21 proposition authorizing the additional tax at an election held for that purpose.

22 Section 2. Be it further resolved that this proposed amendment shall be submitted
 23 to the electors of the state of Louisiana at the statewide election to be held on November 4,
 24 2014.

25 Section 3. Be it further resolved that on the official ballot to be used at the election,
 26 there shall be printed a proposition, upon which the electors of the state shall be permitted
 27 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
 28 follows:

1 Do you support an amendment to authorize the governing authority of
 2 Orleans Parish to increase the annual millage rate levied for fire and police
 3 protection, to require that the revenue from the fire and police millages be
 4 used for fire and police protection service enhancements, and to require that
 5 any increase be approved by the voters of Orleans Parish? (Amends Article
 6 VI, Section 26(E))

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)]

Leger

HB No. 111

Abstract: Authorizes the governing authority of Orleans Parish to levy an additional ad valorem tax for fire protection and an additional ad valorem tax for police protection, each not to exceed an additional one mill.

Present constitution authorizes the governing authority of a parish to levy an ad valorem tax for general purposes not to exceed four mills. However, for Orleans Parish the maximum is seven mills. Proposed constitutional amendment retains present constitution.

Present constitution, in addition to any other millage otherwise authorized, authorizes the governing authority of Orleans Parish to levy an additional ad valorem tax for fire protection not to exceed five mills, and an additional ad valorem tax for police protection not to exceed five mills.

Proposed constitutional amendment increases the millages that Orleans Parish is authorized to levy for such purposes to six mills for fire protection and six mills for police protection. Also eliminates the provision providing that the millage rates for such additional ad valorem taxes may not be increased. Otherwise retains present constitution.

Proposed constitutional amendment requires that the revenues generated by the fire and police millages be used solely for police and fire protection service enhancements that directly contribute to the safety of the residents of Orleans Parish.

Proposed constitutional amendment requires that any additional ad valorem tax authorized by the proposed constitutional amendment shall be levied only if approved by a majority of the electors of Orleans Parish who vote on a proposition authorizing the additional tax at an election held for that purpose.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 4, 2014.

(Amends Const. Art. VI, §26(E))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Civil Law and Procedure to the engrossed bill.

1. Added provision specifying the use of the revenues generated shall be solely for fire and police protection enhancements.
2. Added requirement that the electors of Orleans Parish approve the additional ad valorem tax increase.
3. Changed the ballot language to reflect the current amended language of the proposed constitutional amendment.