



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 95** HLS 15RS 50
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: June 8, 2015 4:09 PM	Author: RICHARD
Dept./Agy.: Lafourche Arc Taxing District	Analyst: Bobby Trahan
Subject: Creates Lafourche Arc Taxing District	

DISTRICTS/TAXING EN +\$619,500 LF RV See Note Page 1 of 1
 Creates the Lafourche Arc Taxing District

Purpose of Bill: This measure creates the Lafourche Arc Taxing District as a political subdivision of the state of Louisiana and provides for services, training, advocacy, resources, and community connections to individuals with developmental disabilities within the boundaries of the district. The district shall include all of wards one, two, three, four, five, six, seven, eight, nine, and eleven of the parish. The proposed law authorizes the District's Board of Commissioners to levy and collect an ad valorem tax not to exceed two mills on the dollar of assessed valuation upon all taxable immovable property situated within the boundaries of the district. The ad valorem tax would be subject to voter approval in accordance with the Louisiana Election Code. The district will be governed by a seven-member board and each member shall serve without compensation.

EXPENDITURES	2015-16	2016-17	2017-18	2018-19	2019-20	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	<u>\$0</u>	<u>\$619,500</u>	<u>\$619,500</u>	<u>\$619,500</u>	<u>\$619,500</u>	\$2,478,000
Annual Total	\$0	\$619,500	\$619,500	\$619,500	\$619,500	\$2,478,000

REVENUES	2015-16	2016-17	2017-18	2018-19	2019-20	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	<u>\$0</u>	<u>\$619,500</u>	<u>\$619,500</u>	<u>\$619,500</u>	<u>\$619,500</u>	\$2,478,000
Annual Total	\$0	\$619,500	\$619,500	\$619,500	\$619,500	\$2,478,000

EXPENDITURE EXPLANATION

Local expenditures may increase by approximately \$619,500 annually as a result of this measure.

The funds would provide for services, training, advocacy, resources and community connections for individuals with developmental disabilities within the boundaries of the district.

This measure would require the district to hold an election on the ad valorem tax in Wards 1-9 and 11. Information obtained from the Secretary of State's Office indicated that if the district holds the election on its own, the cost would be approximately \$70,000; if it is held at the time of a statewide election, its cost would be approximately \$3,500.

REVENUE EXPLANATION

If approved by the voters, a 2 mill tax would provide approximately \$619,500 annually starting in fiscal year 2016-17.

Per an official with the Lafourche Arc, this tax would not go to a vote of the people until late fall of 2015. Therefore, the tax would not be placed on the tax roll and collected until the 2016-17 fiscal year.

Information obtained from the Lafourche Parish Assessors Office indicated the taxable value of all immovable property in Wards 1-9 and 11 is \$309,747,096.

Senate <u>Dual Referral Rules</u> House	<input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}	 Michael G. Battle Manager, Advisory Services
<input checked="" type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}	<input type="checkbox"/> 6.8(F)(2) >= \$500,000 Rev. Red. to State {H & S}	
<input checked="" 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}	