

1 ~~membership of a taxing authority without further voter approval but only after a~~
 2 ~~public hearing held in accordance with the open meetings law; however, in addition~~
 3 ~~to any other requirements of the open meetings law, public notice of the time, place,~~
 4 ~~and subject matter of such hearing shall be published on two separate days no less~~
 5 ~~than thirty days before the public hearing. Such public notice shall be published in~~
 6 ~~the official journal of the taxing authority, and another newspaper with a larger~~
 7 ~~circulation within the taxing authority than the official journal of the taxing~~
 8 ~~authority, if there is one.~~

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10 Section 2. Be it further resolved that this proposed amendment shall be submitted
 11 to the electors of the state of Louisiana at the statewide election to be held on November 2,
 12 2010.

13 Section 3. Be it further resolved that this proposed amendment, if approved by the
 14 electors, shall become effective on January 1, 2011.

15 Section 4. Be it further resolved that on the official ballot to be used at said election
 16 there shall be printed a proposition, upon which the electors of the state shall be permitted
 17 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall
 18 read as follows:

19 To delete the authority of a taxing authority to increase or roll forward ad
 20 valorem tax rates, not to exceed the prior year's maximum rate, after
 21 reappraisal without voter approval. (Effective January 1, 2011) (Amends
 22 Article VII, Section 23(C))

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)]

Henry

HB No.

Abstract: Removes the authority of the taxing authority to roll forward ad valorem tax millage rates after reappraisal without voter approval.

Present constitution requires all property subject to ad valorem taxation to be reappraised and valued at intervals of not more than four years. When a reappraisal is done pursuant to

this requirement, millage rates are automatically adjusted so as to provide that total collections for the taxing authority shall remain the same.

Present constitution authorizes a taxing authority to collect a larger dollar amount of ad valorem taxes by levying additional or increased millages as provided by present law or by placing additional property on the tax rolls. Further provides that a taxing authority may increase the millage rate, not to exceed the prior year's maximum authorized millage rate, with a 2/3 vote of the total membership of a taxing authority without further voter approval but only after a public hearing is held and after public notice is published in the official journal of the taxing authority and another newspaper with a larger circulation within the taxing authority on two separate days no less than 30 days before the public hearing.

Proposed constitutional amendment removes authority of a taxing authority to increase its millage rate, not to exceed the prior year's maximum authorized millage rate, with a 2/3 vote of the total membership of a taxing authority without further voter approval but only after a public hearing is held and after public notice in the official journal of the taxing authority and another newspaper with a larger circulation within the taxing authority on two separate days no less than 30 days before the public hearing.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 2, 2010.

Effective January 1, 2011.

(Amends Art. VII, §23(C))