

Regular Session, 2005

HOUSE BILL NO. 335

BY REPRESENTATIVE SCHNEIDER

TAX/AD VALOREM TAX: (Constitutional Amendment) Removes authorization for increase in millages after reappraisal by 2/3 vote of the taxing authority

1 A JOINT RESOLUTION

2 Proposing to amend Article VII, Section 23(C) of the Constitution of Louisiana, to remove
3 the authorization for an increase in authorized millages after reappraisal by a vote of
4 the taxing authority; to provide for submission of the proposed amendment to the
5 electors; and to provide for related matters.

6 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
7 elected to each house concurring, that there shall be submitted to the electors of the state of
8 Louisiana, for their approval or rejection in the manner provided by law, a proposal to
9 amend Article VII, Section 23(C) of the Constitution of Louisiana, to read as follows:

10 §23. Adjustment of Ad Valorem Tax Millages

11 Section 23.

12 * * *

13 (C) Increases Permitted. Nothing herein shall prohibit a taxing authority
14 from collecting, in the year in which Sections 18 and 20 of this Article are
15 implemented or in any subsequent year, a larger dollar amount of ad valorem taxes
16 by (1) levying additional or increased millages as provided by law or (2) placing
17 additional property on the tax rolls. ~~Increases in the millage rate in excess of the~~
18 ~~rates established as provided by Paragraph (B) above but not in excess of the prior~~
19 ~~year's maximum authorized millage rate may be levied by two-thirds vote of the total~~
20 ~~membership of a taxing authority without further voter approval but only after a~~

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

Proposed constitutional amendment deletes the authority for the taxing authority to increase millage rates after a reappraisal.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 7, 2006.

(Amends Const. Art. VII, §23(C))