



1 year's maximum authorized millage rate may be levied by ~~two-thirds~~ unanimous vote  
2 of the total membership of a taxing authority, provided that ad valorem taxes  
3 dedicated to fire protection and law enforcement may be increased by a two-thirds  
4 vote of the total membership of a taxing authority, without further voter approval but  
5 only after a public hearing held in accordance with the open meetings law; however,  
6 in addition to any other requirements of the open meetings law, public notice of the  
7 time, place, and subject matter of such hearing shall be published on two separate  
8 days no less than thirty days before the public hearing. Such public notice shall be  
9 published in the official journal of the taxing authority, and another newspaper with  
10 a larger circulation within the taxing authority than the official journal of the taxing  
11 authority, if there is one.

12 \* \* \*

13 Section 2. Be it further resolved that this proposed amendment shall be submitted  
14 to the electors of the state of Louisiana at the statewide election to be held on November 7,  
15 2006.

16 Section 3. Be it further resolved that on the official ballot to be used at said election  
17 there shall be printed a proposition, upon which the electors of the state shall be permitted  
18 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall  
19 read as follows:

20 To provide for unanimous approval of a taxing authority to increase ad  
21 valorem tax millage rates, not to exceed the prior year's maximum, after  
22 property is reappraised and valued every four years as required by the  
23 constitution, provided that ad valorem taxes dedicated to fire protection and  
24 law enforcement may be increased with a two-thirds approval of the taxing  
25 authority. (Amends Article VII, Section 23(C))

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

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Crowe

HB No. 442

**Abstract:** Provides for unanimous approval of taxing authority to increase ad valorem tax millage rates, except ad valorem taxes dedicated for fire protection and law enforcement, after property is reappraised and valued.

Present constitution provides that property subject to ad valorem taxation 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 remain the same.

Present constitution provides that a taxing authority may increase the millage rate, not to exceed the prior year's maximum millage rate, with a 2/3 vote of the total membership without voter approval but only after a public hearing is held in accordance with the open meetings law after public notice in the official journal and another newspaper with a larger circulation on two separate days at least thirty days prior to public hearing.

Proposed constitutional amendment provides for unanimous approval of taxing authority to increase the millage rate, not to exceed the prior year's maximum, after property is reappraised and valued at least every four years, provided that ad valorem taxes dedicated for fire protection and law enforcement may be increased with a 2/3's vote of the total membership.

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))