

Regular Session, 2005

ACT No. 433

HOUSE BILL NO. 481

BY REPRESENTATIVE ARNOLD

1 AN ACT

2 To amend and reenact R.S. 47:1925.1, 1925.2(A)(1), and 1925.3(A), to enact R.S.
3 47:1925.8, and to repeal R.S. 47:1925.2(A)(3), relative to the Board of Assessors for
4 Orleans Parish; to provide for the financing of the Board of Assessors for Orleans
5 Parish; to provide for an effective date; and to provide for related matters.

6 Notice of intention to introduce this Act has been published
7 as provided by Article III, Section 13 of the Constitution of
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:1925.1, 1925.2(A)(1), and 1925.3(A) are hereby amended and
11 reenacted and R.S. 47:1925.8 is hereby enacted to read as follows:

12 §1925.1. Applicability of Part

13 The assessment district authorized herein shall provide an optional method
14 of funding the office of assessor for the parishes of Acadia, Allen, Ascension,
15 Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell,
16 Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll,
17 East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson
18 Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Madison, Morehouse,
19 Natchitoches, ~~Orleans~~, Ouachita, Plaquemines, Pointe Coupee, Rapides, Richland,
20 Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St.
21 Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union,
22 Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West
23 Feliciana, Winn, and all parishes with a population greater than sixty-eight thousand
24 persons and less than seventy thousand persons according to the 1990 census, in lieu
25 of pro rata deductions from ad valorem taxing authorities.

1 §1925.2. Assessment district; creation and boundaries

2 A.(1) There is hereby created in the parishes of Acadia, Allen, Ascension,
3 Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell,
4 Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll,
5 East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson
6 Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Madison, Morehouse,
7 Natchitoches, ~~Orleans~~, Ouachita, Plaquemines, Pointe Coupee, Rapides, Richland,
8 Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St.
9 Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union,
10 Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West
11 Feliciana, Winn, and all parishes with populations of more than sixty-eight thousand
12 persons but less than seventy thousand persons according to the 1990 census, a
13 special district to be known as an assessment district for the purpose of funding the
14 office of assessor for that parish.

15 * * *

16 §1925.3. Method of taxation; referendum to increase taxes beyond initial
17 authorization

18 A. Except in Orleans Parish, the district hereby created shall levy a tax on
19 the assessed valuation of all taxable property appearing on the 1985 and subsequent
20 tax rolls, without a vote of the people, in an amount that will produce for the district
21 in the initial year that the option is exercised the same revenue as that authorized by
22 law to be deducted pro rata from that year's tax roll for the assessor's salary and
23 expense fund. ~~In Orleans Parish, the district hereby created shall levy a tax on the
24 assessed valuation of all taxable property appearing on the 1987 and subsequent tax
25 rolls, without a vote of the people, in an amount that will produce for the district in
26 the initial year that the option is exercised the same revenue as that which was
27 received by the Board of Assessors for Orleans Parish from the city of New Orleans
28 and the state of Louisiana during 1986. Except for the Board of Assessors of Orleans
29 Parish, In addition to the millage, the assessor shall file a compensation statement
30 with the auditor in order to receive necessary funds to cover the expenses of the~~

1 assessor's office for the current year. However, the taxes generated by the millage
 2 levied shall be collected free of deductions for retirement systems. The amount of
 3 millage to be assessed shall be determined and certified by the legislative auditor by
 4 dividing the net tax roll as of January first of the year of implementation into the
 5 salary and expense account and salary and personal expense allowance of the
 6 assessor for the current year. This millage adopted shall remain in effect in
 7 subsequent years unless changed as provided by law.

* * *

9 §1925.8. Funding for the Board of Assessors for Orleans Parish

10 A. Notwithstanding any other provision of law to the contrary, this Section
 11 shall be the exclusive means of funding for the Board of Assessors for Orleans
 12 Parish. The board of assessors shall be funded annually no later than March first by
 13 the city of New Orleans with no less than two percent of the ad valorem taxes levied
 14 on property in the city of New Orleans and the parish of Orleans. Such funding shall
 15 produce in the initial year revenue equal to or greater than that which was received
 16 by the Board of Assessors for Orleans Parish from the city of New Orleans for the
 17 previous year. The total amount of revenue received by the board shall never be less
 18 than that received by the board in the initial year.

19 B. The millage currently being levied pursuant to this Part by the Board of
 20 Assessors for Orleans Parish for the 2005 tax year shall be transferred to and levied
 21 by the city of New Orleans, without the necessity of voter approval, for the 2006 and
 22 subsequent tax years.

23 Section 2. R.S. 47:1925.2(A)(3) is hereby repealed in its entirety.

24 Section 3. The provisions of this Act shall become effective on December 31, 2005,
 25 and shall apply to all taxable years beginning on or after December 31, 2005.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____