

Regular Session, 2005

HOUSE BILL NO. 712

BY REPRESENTATIVE ALARIO

TAX/AD VALOREM TAX: Removes the ability of the taxing authority to roll forward ad valorem tax millage rates after a reappraisal

1 AN ACT

2 To amend and reenact R.S. 47:1907(A)(1), relative to the ad valorem tax; to provide for the
3 compensation of assessors; to provide for an effective date; and to provide for related
4 matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1907(A)(1) is hereby amended and reenacted to read as follows:

7 §1907. Salaries

8 A.(1)(a) Notwithstanding any other provision of law to the contrary, except
9 the provisions of Subsection H of this Section, in the performance of all duties
10 required of them by law, the assessors of the various parishes and of each district in
11 Orleans Parish shall receive an annual compensation, to be paid monthly on their
12 own warrant, based on the applicable population of the respective parishes or of the
13 respective districts in Orleans Parish as per the schedule according to the latest
14 decennial United States Census or the population estimates published pursuant to the
15 United States Bureau of the Census Federal State Cooperative Program for
16 Population Estimates.

17	Population	Compensation
18	(a) <u>(i)</u> less than 24,999	\$ 60,000
19	(b) <u>(ii)</u> 25,000 to 99,999	65,000
20	(c) <u>(iii)</u> 100,000 to 299,999	70,000

DIGEST

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HB No. 712

Abstract: Provides for the compensation of assessors.

Present law, relative to the ad valorem tax, sets forth the duties and compensation of assessors.

Proposed law provides that assessors may, on or before January 1, 2006, establish their own rate of annual compensation which shall not exceed the following amounts based on the applicable population according to the latest decennial U.S. census:

- (1) For a population greater than 400,000, the compensation shall be the same as judges of the Criminal District Court for Orleans Parish.
- (2) For a population less than 400,000, the compensation shall be \$20,000 less than the salary of assessors with populations greater than 400,000.

Proposed law further provides that an assessor who does not choose to establish their own rate of compensation as authorized in proposed law by January 1, 2006, shall continue to receive the compensation set forth in present law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1907(A)(1))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Deletes provisions removing the ability of taxing authorities to increase ad valorem tax millage rates after reappraisal by assessors.
2. Adds provisions relating to assessor compensation.
3. Revises effective date provision.