

## QUESTIONS

1. The school board has a new tax that will go on the tax rolls for the first time this year. What documents are needed to get the tax on the tax roll for this year?
  - Forward a copy of the recorded Proces Verbal promulgating the election returns to the LLA Office.
  - Hold a meeting in compliance with the open meetings law and adopt the millage rate for the tax year.
  - Adopt a resolution setting the millage rate, majority vote is required.
  - Execute an affidavit before a Notary Public
  - Attach the Notary's data sheet from Secretary of State.
  
2. In a roll forward, does it matter if the Resolutions are not numbered No. 1 and No. 2?
  - No. The district may decide how the Resolutions are numbered.
  
3. What proof do you need to show that the public hearing to roll forward was broadcasted?
  - Evidence of the broadcast **request** should remain in the district's file. LLA Office does not need to see the documentation since the district is submitting a sworn statement (affidavit) that this notice requirement was done.
  
4. Is there a deadline regarding the press releases to print and to broadcast?
  - There is nothing in the law that says when to do the press release/broadcast media.
  - We suggest that a week or a few days before the hearing date would be timely.
  
5. Am I correct to assume that the enrolled version of a bill is final and that anything that was in the reengrossed but NOT in the enrolled version does not apply?
  - Yes, that is correct. Before the bill is law, the enrolled version has to have been assigned an Act No.
  
6. Are there new forms posted for the adoption of 2011 millage? I cannot find them on your website.
  - Yes. There are new notice of public meeting forms and new affidavit forms. To find all of our forms go to our website [www.lla.la.gov](http://www.lla.la.gov), under Local Government click Assessors/Millages, click Forms.
  - Each year, districts should re-print the forms from our website to be sure they have the most current forms.

7. Is a taxing district required to levy the millage rate approved by the voters in the first year or can it levy less?
- The District may levy any millage up to and including what the voters approved in the first year.
8. We rolled forward our millage in 2008 so the district could get the maximum millage. Will we have to roll forward in 2010 or 2011?
- If the district rolled all the way to the maximum authorized rate, it will not have to roll forward again until the next reassessment.
9. The parish rolled forward its drainage millage to 3.34 mills in 2009. The maximum millage report states the maximum is 3.34; the adjusted max is 3.16; and the authorized rate is 3.34 for 2009. Do we have to do another roll forward in 2010 or 2011 to levy the 3.34 mills again?
- No, another roll forward is not necessary as long as the district has rolled all the way to the maximum.
10. Am I correct that we do not have to publish anything when not rolling forward?
- Correct. The law states a district can either post or publish its full meeting agenda to comply with the open meetings law.
- 11. HOW SOME DISTRICTS ASK CONFUSING QUESTIONS:**  
 Fire 1 is going to the voters soon to renew its millage as it expires in 2011. On the agenda, prior to the election, would this be a roll forward or how should I handle this millage as they do want to collect the full millage in 2010? The 2008 reassessment adjusted the maximum 10.00 mills to **9.04 mills**.
- If Fire 1 wants to levy its maximum of 10.0 mills, it must do a roll forward. Any millage over 9.04 would be a roll forward. The tax expires in 2011; therefore, the new millage should begin in 2012.
12. If our taxing district is not rolling forward, am I correct that we do not have to do the 2 x 4 boxed advertisement before July 15 or the media releases? Our assessor said our authorized millage rate will be the same as last year, 3.71 mills. At the 2008 reassessment, our 3.50 mills adjusted upward to **3.71 mills**.
- Reassessment resulted in a “decrease” in property value; therefore, the 3.71 has nothing to do with a “roll forward”. No 2 x 4 boxed advertisements or media releases are required. The district must follow the open meetings law, adopt one resolution with a majority vote, and turn in the affidavit.

- 13.** Back in October 2009, the Parish held an election for the renewal of three millages: roads & bridges, fire protection and the health unit. All three millages passed. Does my office need to send you any notification or does that come from the assessor's office? What type of information do you need?
- It is the responsibility of the taxing district to send the recorded Process Verbal to the Legislative Auditor's Office. The District's bonding attorney usually sends the process verbal that was recorded in the parish mortgage records.
- 14.** We have 2 local newspapers; one covers the entire parish; the other covers one section of the parish. Another newspaper is located in another parish that delivers to a portion of our parish. Do you think it is necessary to publish in either one of those papers? I published in the out of parish paper last year and was wondering if that were necessary.
- Yes, if there is another newspaper within the taxing authority that has a larger circulation than the official journal. If not, then district only needs to publish the ad in the official journal.
- 15.** When posting the notice on the website, is it supposed to look like the advertisement in the newspaper or can it be a write up?
- No, it does not have to look like the "bolded outlined boxed" ad. It does need to give date, time, place of the meeting and what is being heard at the hearing. You may want to include "consider levying additional or increased millage rates without voter approval".
- 16.** Is Act 528 of 2009 Regular Session (amends R.S. 47:1705(B)) applicable to either the Morgan City Harbor & Terminal District or the St. Mary Levee District? Act 528 limits millage increases by taxing authorities whose board members are not elected by the voters to no more than 2.5% of taxes collected the previous year.
- Act 528 does not include ports, harbors, and terminal districts, but Act 542 (the corresponding constitutional amendment) does exempt them out. Therefore, if the constitutional amendment passes when it goes before the voters on 11/2/2010, the Morgan City Harbor & Terminal would be exempted from the 2.5% limitation in the millage increase. The exemption provided for levee districts in Acts 528 and 542 apply only to those levee districts created before January 1, 2006. Therefore, the limitation would apply to the St. Mary Levee District since it was created after 1/1/2006.
  - Constitutional amendment Act 542 failed. Therefore, the statute is not implemented.

- 17.** As a recreation district with a board **not elected by the voters**, do Acts 528 and 542 of the 2009 Regular Session, which amend R.S. 47:1705(B) and Art. 7, Sec. 23(C) of the Constitution, respectively, limit our increase in tax collections to 2.5% (a) every year, or (b) reassessment years only, or (c) does it just limit the millage roll-forward to 2.5% more mills?
- Taxing districts with non-elected boards will be limited to 2.5% of increases in millage equal to the tax collections from the previous calendar year. Each year the taxing district may roll forward its millage not to exceed the 2.5% in millage equal to the tax collections from the previous year.
  - Constitutional amendment Act 542 failed. Therefore, the statute is not implemented.
- 18.** We have a tax that is expiring in 2012. What is the time limit that they have to bring it to the people for renewal? Is it during 2011 or early 2012? Is it too early to put it on the ballot for 2010?
- The district may put the proposition before the voters in 2010, 2011 or 2012. Be sure to make the beginning year 2013 for the new tax.
- 19.** On March 3, 2010, a fire district asked “Is it too early to put the following advertisement (2 x 4 bolded outlined box) in the paper?” Reassessment and roll forward occurred in 2008.
- The fire district is not required to put advertisement in the paper because they had already accomplished the roll forward in 2008.
  - But, if the district had not already rolled forward, March would not be too early to do the advertisements.
- 20.** When should we adopt our resolution to levy the millage?
- If this is not a reassessment year, and the district knows the millage rates that may be levied, then, the district should adopt millage documents early in the calendar year. Give the assessor the required millage documents by June 1 to comply with R.S. 47:1705(A).
- 21.** A City asked about its fire tax. We collect 2.73 mills; can we collect more? Which of our millages may be rolled forward and what is the legal maximum allowed? Is there a limit based on roll backs in prior years?
- Go to our website. Look at the current Max Mill Report. All of these questions may be answered by looking at this report.
- 22.** If a district has two separate millages, may we combine them into one tax?
- No. Each tax is a separate tax and must be maintained separately.

23. Our governing authority levies the parish millages as well as the millages for specific districts such as fire, library, water, etc. In the publications to roll forward, should the publications list each of the districts?
- No.
24. A new taxing district was created in Iberia Parish for the Twin Parish Port Commission. An election was held October 17, 2009. Does the Port Commission have to provide a recorded copy of the Proces Verbal?
- Yes. The Act that created the district and if voter-approval was required to levy a millage, a copy of the recorded Proces Verbal must be provided to the Legislative Auditor's Office by the district.
  - This district is a multi-parish district with Vermilion. Therefore, vote counts and recordation data from both parishes must be furnished.
25. We have a multi-parish district with Claiborne Parish. Since Claiborne Parish has already submitted its millage documents for approval, do I need to submit our paperwork for that district? This is not a reassessment year.
- Millage documents must be submitted for each parish within a multi-parish district, but not necessarily at the same time.
  - If reassessment documents are being submitted, reassessment cannot be calculated until all parish values have been submitted; therefore, as soon as values are available, submit values for that district.
26. For a district that is not rolling forward, and using the yellow form notice, is a **public hearing** required?
- No. A public hearing is not required if the district is not rolling forward. Only compliance with the open meetings law is required.
27. Can the millage be adopted in the **public meeting**?
- The millage shall be adopted at the public meeting; however, the open meetings law requires that the district give the public an opportunity to speak.

28. I want to make sure that we are following all of the rules for a **non roll forward** year. We rolled forward both of our millages in 2008. For this tax year we are setting our millage rates at the same rates as in 2008. Our public hearing is August 3. We published the notice for public hearing on July 10 and July 17. Are we okay, or does the publishing “no less than 30 days before public hearing” apply?

- No publications are required to levy rates for 2009 since the district rolled forward in 2008. Prior to the August 3<sup>rd</sup> meeting a notice requirement for the open meetings law must be followed no less than 24 hours before the meeting.
- If you had been required to publish for roll forward purposes, your publications would have failed. Publications shall be done by July 15 and there must be at least 30 days from last publication to the hearing date.

29. On July 21 a school district asked: Timing wise is it still OK to leave the tax rates the same as last year since this is not a reassessment year? We did not roll forward last year. If not, I would next assume that we are required to lower the rates, but if so, how might I compute the new rate?

- Yes, it is all right to leave rates the same as last year.
- The district DOES NOT compute adjustments in millage rates; the assessor does that with the LLA confirming calculations. The district may take the taxable assessed values furnished by the assessor to determine the millage rate needed to meet the debt service.

30. Where can I find the original information on a **parish** general alimony tax that I have? It is the constitutional/operational purpose tax.

- Article 6, Section 26(A) and (C) of the Constitution.

31. A representative of a recreation district asked what millage rate to set for payment of the debt. He said the value for the district is \$46 million, and he needs to collect \$40,000. How do you determine the millage to be collected?

- Calculate the millage rate by dividing the debt service payment into the taxable assessed valued.  
 $(\$46,000,000) = .87 \text{ mills}$  or  $(\$40,000) = .00087 \text{ mills}$

32. Question about preparing the resolution: The resolution states: **Be it further resolved that the proper administrative officials of the Parish of \_\_\_\_\_, State of Louisiana. . .** Does this refer to the assessor’s office?

- This refers to the Parish in which the document was created (i.e. Parish of East Baton Rouge). Administrative officials are the assessor and the sheriff tax collector.

33. One of our boards has a 5-member board; however, 2 members have recently resigned and new ones have not been appointed yet. Can the resolution be voted on with the 3 remaining members?
- Yes, 3 of the 5 board members would be a majority of the board; therefore, all 3 remaining members would have to attend and vote. The board does not have the 4 members that would be required for a roll forward, since a roll forward requires 2/3 of the total membership (4 of the 5 members).
34. We have a taxing district that held its meeting but deviated from the order on the Agenda with no objections. The Minutes from that meeting will reflect the change in order. Everything on the agenda was discussed. Do we care? Do they need to hold another meeting?
- Although this is not a good practice, the minutes of the meeting would reflect that all items on the agenda were taken up. The affidavit is the documentation that assures us that all aspects of the open meetings law have been met.
35. Question about a multi-parish taxing district: If one of these districts wishes to roll forward, do they have to advertise in all of the parishes in which they collect funds or just in the parish where the district is actually located? If the intent of the law is to notify the public of an “increase” in millage, then shouldn’t they be advertising in the official journal of each parish?
- No. Multi-parish districts are like all other districts. A multi-parish district has to advertise in **its** official journal and in another newspaper with a larger circulation; **not the official journal of the parish**. Original tear sheets or original proof of publication for the roll forward have to be turned in for the parish where the district office is located. All other parishes within the multi-parish district may turn in copies of the publications, making sure the printed name and date of the newspaper are clear on the copies. Do not cut and paste.
36. Recreation #1 is rolling forward. Its meeting is set for July 2. Ads ran June 1<sup>st</sup> and June 2<sup>nd</sup>. I counted backwards from July 1, and the 30<sup>th</sup> day is June 2. Is this acceptable?
- Yes. When counting the number of days between the last publication and the meeting, the actual meeting date is not counted. Begin counting with the day before the meeting (in this case the meeting was set for July 2<sup>nd</sup>, so district began counting backwards on July 1<sup>st</sup>).

37. A municipal clerk said that the assessor's office called and asked what the city was going to roll forward to that tax year. The 2008 reassessment adjusted the millage from **7.35 mills** to **7.41 mills**. The assessor thinks the city is at its maximum millage already. Can you please advise me as I do not know?
- The 2008 reassessment adjusted the millage to 7.41 mills because of the **decrease** in property value. There is no roll forward when a decrease in property value occurs at reassessment. 7.41 mills may be levied by complying with the open meetings law.
38. Can a taxing authority levy less than its maximum authorized millage?
- Yes.
39. If a District advertises to roll forward, then it decides not to, is the District required to adopt the roll forward millage or can it adopt the adjusted millage?
- No, the District is not required to adopt the roll forward rate or increased rate.
40. If a taxing authority levies less than its maximum authorized millage, what happens when reassessment occurs?
- If a taxing authority levies less than its maximum authorized millage, both the actual millage rate levied the previous year and the maximum authorized millage rate are adjusted at reassessment. The adjusted maximum millage at reassessment becomes the maximum authorized millage if the taxing authority does not roll forward to the "prior year's maximum" millage before the next reassessment occurs. The "prior year's maximum" millage is lost if the taxing authority chooses not to roll forward during this time frame.
41. What are the notice requirements for levying the adjusted maximum millage?
- Comply with the Open Meetings Law requirements, which are:
  - Written public notice giving the date, time, place, and full meeting agenda.
  - Notice may be posted on the building where the meetings are usually held or published in the official journal no less than 24 hours before the meeting.
42. What are the notice requirements for levying or rolling forward the millage rate to the "prior year's maximum" authorized millage?
- Two different sets of notice laws to follow:
  - Compliance with the open meetings law R.S. 42:19
  - R.S. 47:1705(B) and Art. 7, Sec 23(C)

**43.** What is the adjusted maximum millage?

- The adjusted maximum millage is the "prior year's maximum" millage rate adjusted at reassessment to keep ad valorem tax revenues from being increased or decreased.

**44.** What is the prior year's maximum authorized millage?

- The prior year's maximum authorized millage is the millage rate that a taxing authority may "roll up" to after reassessment.
- It is the same maximum authorized millage that existed before reassessment occurred.
- Give example for clarity: 10.00 mills adjusts to 8.00 mills

**45.** Is it mandatory to prepare millage documents on the taxing district's letterhead?

No.

**46.** Name the documents to turn into the Assessor for millage approval when **NOT** rolling forward?

- Notice including the full meeting agenda to comply with the open meetings law,
- One resolution or ordinance with a majority vote; and
- Notarized affidavit with SOS datasheet on the notary.

**47.** How are days counted for publication purposes in the roll forward procedure?

- When counting the number of days between the last publication and the meeting, the actual meeting date is not counted. If the meeting date is July 2, begin with the day before the meeting – July 1 and count off 30 days, which would be June 2.
- Always allow some extra days for republishing in the event an error is made in one of the publications.

**48.** After going through the roll forward procedure the board decided not to roll forward; therefore, what documents are required to be turned in?

- Notice including the full meeting agenda to comply with the open meetings law,
- Resolution or ordinance with a majority vote; and
- Notarized affidavit with SOS datasheet on the notary.

**49. What is the taxable assessed value?**

A percentage of fair market value less homestead exemption.  
Art. 7, Sec. 18(B) of the Constitution sets forth the percentages and the classes of property.

For example, land and improvements for residential purposes are valued at 10% of the FMV.

The taxable assessed value on a \$100,000 home is \$10,000 less \$7,500 homestead = \$2,500 taxable assessed value.

**50. Where do the monies withheld from ad valorem tax collections for pension funds get distributed?**

The monies withheld from the pension funds are distributed to the retirement systems listed at the bottom of the parish report. There are 8 different retirement systems that receive these monies, so you will need to look at the pension reports and the assessors' pension report for a total amount.

**51. When is the effective date of Act 1027 (House Bill 771) of the 2010 Regular Session?**

The effective date of Act 1027 (House Bill 771) was July 8, 2010. This act added additional information to be included in the 2X4 advertisement and internet publications when rolling forward.

**52. It is not a reassessment year but we still have our adjusted millage rate and our adjusted maximum millage rate from the prior year. One of our taxing districts adjusted rate is 3.21 mills, which was levied in the prior year, but the prior year adjusted maximum rate is 3.28 mills. Can we still roll forward from 3.21 mills to the 3.28 or can we only do that right after reassessment?**

- 3.21 mills is the "adjusted maximum" millage after the last reassessment; 3.28 mills is the "prior year's maximum" that you can roll forward to before the next reassessment occurs.
- The 3.28 mills may be levied by rolling forward this year or it may be rolled forward to in any year before the next reassessment.
- If you do not roll forward before the next reassessment then the adjusted max of 3.21 mills will become the new max to be adjusted at the reassessment.

53. I have some concerns regarding the paperwork for one of the districts within our parish. They did not put their Notice on letterhead and the Agenda has the posted date very small at the bottom right corner but without the time. Also, the resolution has Property Tax instead of General Alimony and for the millage it has 0.0022 mills not 2.20 mills.

All of these issues are all right. While it is more professional to use letterhead, it is not required. The time of posting is not required unless posting the day before the meeting.

54. What about a notary that has recently gotten married? She wants to sign her married name. Her notary stamp and the Secretary of State's website still have her maiden name.

If she wants to use her married name, she will have to change her name with the Secretary of State's office. She can do that online. She is not authorized to sign with her married name until she changes it with the Secretary of State. She must use her commissioned name. The stamp of her printed name must correspond with her commissioned name.

55. If a district has to correct an affidavit, does the date the Notary notarizes the new document have to be the same as when the affidavit was first submitted?

No. The notary should know that the date of the notarization is the date that the appearer comes before the notary. If the affidavit has to be redone, the notary dates the affidavit the date the appearer comes before the notary.

56. Can I find recaps from other parishes on your website?

No, we do not put the recaps on our website. If you are looking for the totals of the **ad valorem taxes** from each parish, you should check out the pension reports on our website. Although these reports are not the recaps, they do show the total taxes and the total taxpayer taxes to be collected each year from ad valorem taxes.

57. On the Grand Recap the last column shows the taxpayer tax, which is the amount that the taxing body will receive. Is revenue sharing in that amount?

No. Revenue sharing comes from the homestead exemption column.

58. If a district's Notice of Public meeting is posted exactly 24 hours before the meeting, for example the notice is posted on 1/1/2010 at 7:00 P.M. and the time of the meeting is 7:00 P.M. on 1/2/2010, would you accept?

No, that would not be 24 hours. The open meetings law says "no less than 24 hours".

- 59.** We have 18 members on our Board of Directors. How many or what percentage do we have to have to adopt the resolutions to bring our millage back up to 1.83 mills? I understand that we need 50% which would be 9 members voting for it. Is that true?

The maximum millage for this District is 2.00 mills; the adjusted maximum after reassessment was 1.69 mills. The district rolled up to 1.83 mills after the last reassessment; therefore, 1.83 mills may be levied by complying with the open meetings law and a majority vote. The district will need one-half plus 1 for a majority. 50% is not a majority; therefore, an 18 member board will need 10 members to levy 1.83 mills or less. To roll forward back up to the maximum of 2.00 mills, the district will need 2/3 of the 18 members or 12 members.

- 60.** A fire fee was increased from \$25 to \$50. Do you need a copy of the process verbal or a copy of the resolution?

No. We do not need any information on the fire fee. Our office no longer monitors or approves fees; only ad valorem taxes. I do suggest that you maintain the information for your office if the fire district wants the fee to show on your parish grand recap.

- 61.** We just passed a renewal of 2.65 mills for 10 years. Am I required to take all of the usual steps to levy this millage?

Yes, the board has to comply with the open meetings law, adopt one ordinance or resolution with a majority vote in each year that it levies a millage. R.S. 47:1705(A)

- 62.** Isn't there a deadline for a roll forward? Specifically, the Sheriff has received information from the Assessor that there is a reduction in the tax roll and now the Sheriff is losing some tax money. The Sheriff wants to roll forward, can he do so?

In this case, the Sheriff rolled forward to his maximum in 2008 after the 2008 statewide reassessment. If the Assessor has a loss in property value because of a loss in public service or personal properties (A.G. Opinion 89-526), the Assessor may do reassessment. Because of the loss in value, the millage rate will adjust "upward" to allow the Sheriff to receive the same tax dollars as was received the year before. THIS IS NOT A ROLL FORWARD.

**63.** Is an ordinance to adopt the millage rates the same as a resolution?

No. An ordinance is a law; a permanent rule of action. A resolution is a formal expression of the opinion or will of an official body or a public assembly, adopted by vote. R.S. 47:1705 requires that millage rates be adopted by an ordinance or resolution each year. You should look at the districts charter or rules to determine if an ordinance or resolution should be used.

**64.** Our board will be adopting tax millages at the July 6<sup>th</sup> board meeting. Our office will be closed on Monday, July 5<sup>th</sup> and a skeleton crew working on Friday, July 2<sup>nd</sup>. Would it be okay to post the agenda today at the end of the day? Also, a question regarding the notice of public meeting format. At the bottom of the notice where the contact information is entered, is the name and position of the authorized person supposed to be a signature or typed in?

Yes, post the notice and agenda today. There is no need to wait until the end of the day. Also, the name and position of the person from the district is for notification purposes; no signature is required on the notice of public meeting form.

**65.** One of our districts has a 4 member board, which I assume since that is the total on the resolution. There are 2 yeas, 2 absent, and 0 for nays and abstained. Can the resolution be adopted with this vote count?

No, that is only 50%. To have a majority the district would need 3 yeas (50% + 1). Also, ask an "appointing" member how many members are supposed to be on the board. If there is a vacancy on the board, the vacant seat will be counted as absent.

**66.** Where can I find out the value of our mill?

Because this is a municipality, look at the 2010 (past year) municipal recap furnished or prepared by the parish assessor. Find the taxable valuation and multiply one mill (.001) times the taxable value. The result will tell you how much one mill will generate in tax dollars.