



# **Tax Review FAQs**

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## **Overview:**

**This document includes actual questions submitted by local government taxing authorities and answers provided by the Legislative Auditor’s Office (LLA) Tax Review Office. While the following “frequently asked questions” (FAQ) are fairly detailed, remember that every situation is unique and that each situation deserves careful individual review.**

**To facilitate use of this document, links will direct your attention to text within the document and to related documents posted on the Louisiana Legislative Auditor’s website and on external websites. For example, clicking the question number in the Index will link directly to any text in the FAQ. Within the FAQ, links will direct you to other areas of the FAQ and to relevant external documents. Clicking on the individual question number in the text will link to the Index to allow your selection of another question.**

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### **I. Open Meetings Law (R.S. 42:11- 28)**

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- 1.** Taxing district 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. Is this important? Does the district need to hold another meeting?
- 2.** If a district's Notice of Public Meeting is posted exactly 24 hours before the meeting, for example the notice is posted on 1/2/2024 at 7:00 P.M. and the time of the meeting is 7:00 P.M. on 1/3/2024, is this acceptable?
- 3.** The board will be adopting tax millage rates at the Monday, July 8th board meeting. The district's office will be closed on Thursday, July 4th and a skeleton crew will be working on Friday, July 5nd. Would it be okay to post the agenda at the end of the day on July 3rd?
- 4.** Are any taxing authorities exempted from the notice requirements?
- 5.** The board has 5 members; 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?
- 6.** Can a taxing district with a 4-member board adopt a resolution when 2 members are absent?
- 7.** Can the millage be adopted in the public meeting?

### **II. New or "Renewed" Taxes**

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- 8.** The taxing district 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?
- 9.** Is a taxing district required to levy the millage rate stated in the voter approved proposition in the first year or can it levy less?

- 10.** The taxing district is going to the voters soon to renew its millage as it expires in 2023. On the agenda, prior to the election, would the district roll forward to collect the full millage in 2022? The 2020 reassessment adjusted the maximum 10.00 mills to 9.04 mills.
- 11.** The parish held an election for the renewal of three ad valorem taxes: roads & bridges, fire protection and the health unit. All three passed. Does the parish (taxing district) need to send the LLA Tax Officer any notification or does that come from the assessor's office? What type of information is needed?
- 12.** District has a tax that is expiring in 2024. What is the time limit that they have to bring it to the people for renewal?
- 13.** A new taxing district was created after an election held on October 20, 2022. Does the district have to provide a recorded copy of the Proces Verbal?
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- 15.** Is a taxing district required to levy a millage that has been approved by the voters?
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- 17.** In a roll forward, does it matter if the Resolutions are not numbered No. 1 and No. 2?
- 18.** What proof do you need to show that the public hearing to roll forward was broadcast?
- 19.** Is there a deadline regarding the press releases to print and to broadcast media?

- 20.** If a taxing district rolled forward its millage in 2020 to get the maximum millage, will it be able to roll forward in 2021 or 2022?
- 21.** The taxing district rolled forward its drainage millage to 3.34 mills in 2020. The maximum millage report states the maximum is 3.34; the adjusted max is 3.16; and the levied rate is 3.34 for 2020. Does the district have to do another roll forward in 2021 or 2022 to levy the 3.34 mills again?
- 22.** What are the publication requirements for rolling forward? In the parish where the taxing district is located there are 2 local newspapers; one covers the entire parish; the other covers one section of the parish. Another newspaper located in another parish delivers to a portion of the parish. Is it necessary to publish in the papers that only cover a portion of the parish?
- 23.** When posting a notice on the website, is it supposed to look like the advertisement in the newspaper or can it be a write up?
- 24.** Timing wise is it still OK to leave the tax rates the same as last year since this is not a reassessment year? The district did not roll forward last year. If not, would the district be required to lower the rates? If so, how the new rate be computed?
- 25.** 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?
- 26.** What are the notice requirements for levying or rolling forward the millage rate to the "prior year's maximum" authorized millage?
- 27.** How are days counted for publication purposes in the roll forward procedure?
- 28.** After going through the roll forward procedure, the board decided not to roll forward; therefore, what documents are required to be turned in?
- 29.** It is not a reassessment year but taxing authority still has its adjusted millage rate and maximum millage rate from the prior year. One of the tax's adjusted rate is 3.21 mills, which was levied in the prior year, but the prior year maximum rate is 3.28 mills. Can the taxing authority still roll forward from 3.21 mills to the 3.28 or can it only be done right after reassessment?

- 30.** The governing authority levies the parish millage rates as well as the millage rates for specific districts, such as fire, library, water, etc. In the publications to roll forward, should the publications list each of the districts?
- 31.** 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?
- 32.** Is the “recitation of the current budget” in reference to the taxing districts annual budget or is this the clause that is posted in the newspaper as a 2x4 ad? Also, are the press releases referencing the 2x4 ads or is this an additional press release?
- 33.** Do taxing authorities still contact their representatives when the taxing district is rolling forward?
- 34.** When rolling forward, are all the millage rates supposed to be the same on each resolution?

#### **IV. NOT Rolling Forward**

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- 35.** If the taxing district is not rolling forward, does it have to do the 2 x 4 boxed advertisements before July 15 or the media releases?
- 36.** Is a public hearing required when a district is not rolling forward?
- 37.** What are the rules for a non-roll forward year? District rolled forward both of its millage rates to the maximum authorized millage in 2022. For this tax year, it is setting millage rates at the same rates as in 2022. The public hearing is August 3. District plans to publish the notice for public hearing on July 10 and July 17. Is this okay, or does the publishing “no less than 30 days before public hearing” apply?
- 38.** What are the notice requirements for levying the adjusted maximum millage?

**39. What documents are to be turned into the Assessor for millage approval when NOT rolling forward?**

**40. Is there a publication requirement when not rolling forward?**

## **V. Documentation**

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**41. Parish has a multi-parish district with another parish. If one parish has already submitted its millage documents for approval, does the other parish need to submit its paperwork for that district?**

**42. 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?**

**43. One of the taxing districts within the parish 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.**

**44. The notary has recently gotten married and she wants to sign her married name. Her notary stamp and the Secretary of State's website still have her maiden name. Is it okay for her to sign her married name?**

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

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

**47. At the bottom of the notice of public meeting where the contact information is entered, is the name and position of the authorized person supposed to be a signature or typed in?**

**48. Are there new forms posted for the adoption of millage rates?**

**49. When should the resolution to levy the millage be adopted?**

**VI. General Questions**

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- 50.** As a taxing 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. VII, Sec. 23(C) of the Constitution, respectively, limit the district's 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?
- 51.** If a district has two separate millage rates, may the district combine them into one tax?
- 52.** Where can I find the original information on a parish general alimony tax? It is the constitutional/operational purpose tax.
- 53.** How do you determine the millage rate to set for payment of a general obligation bond debt? For example, if the value for the district is \$46 million and it needs to collect \$40,000, how do you determine the millage to be collected?
- 54.** Can a taxing authority levy less than its adjusted maximum authorized millage?
- 55.** If a taxing authority levies less than its maximum authorized millage, what happens when reassessment occurs?
- 56.** What is the adjusted maximum millage?
- 57.** What is the prior year's maximum authorized millage?
- 58.** What is the taxable assessed value?
- 59.** Where do the monies withheld from ad valorem tax collections for pension funds get distributed?
- 60.** Can I find recaps from other parishes on your website?
- 61.** A fire fee was increased from \$25 to \$50. Do you need a copy of the process verbal or a copy of the resolution?
- 62.** Where can the value of a particular mill be found?
- 63.** Is an elected board required to video or audio record its public meetings?

- 64. Taxing district collects 2.73 mills; can it collect more? Which millage rates may be rolled forward and what is the legal maximum allowed?**
- 65. The 2020 reassessment adjusted the millage from 7.35 mills to 7.41 mills. The assessor advised that the city is at its maximum millage already. Can the city roll forward?**
- 66. How many or what percentage of the Board is needed to adopt the resolutions to bring the district's millage back up to 1.83 mills?**
- 67. Are taxing districts able to roll back the millage rates for 2023? If so, to what rates?**



**I. Open Meetings Law (R.S. 42:11-28)**

**Q.1. Taxing district 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. Is this important? Does the district need to hold another meeting?**

**A.1.** 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 LLA all aspects of the Open Meetings Law have been met.

**Q.2. If a district's Notice of Public Meeting is posted exactly 24 hours before the meeting, for example the notice is posted on 1/2/2024 at 7:00 P.M. and the time of the meeting is 7:00 P.M. on 1/3/2024, is this acceptable?**

**A.2.** Yes. The Open Meetings Law requires "no less than 24 hours".

**Q.3. The board will be adopting tax millage rates at the Monday, July 8th board meeting. The district's office will be closed on Thursday, July 4th and a skeleton crew will be working on Friday, July 5th. Would it be okay to post the agenda at the end of the day on July 3rd?**

**A.3.** The Open Meetings Law requires no less than 24 hours' notice, excluding weekends and legal holidays. It is always a good practice to provide as much notice as possible. In this case, the legal holiday (Thursday, July 4th) and the weekend may not be counted for the 24 hours' notice; however, even though a "skeleton crew" is working on Friday, July 5th, that day may still be counted in calculating the 24 hours. Therefore, posting the notice by the end of the day on Wednesday, July 3rd will provide at least 24 hours' notice.

**Q.4. Are any taxing authorities exempted from the notice requirements?**

**A.4.** [R.S. 33:9099.2](#), exempts meetings of the governing authority of any crime prevention and security district, improvement district, or other district created by or pursuant to Chapter 29 of Title 33 of the Revised Statutes, from the provisions of [R.S. 42:19.1](#) (additional notice requirements for taxing authorities) and [R.S. 42:23\(A\)](#), which requires non-elected boards or commissions with authority to levy

taxes to video or audio record, film, or broadcast live all proceedings of their public meetings.

**Q.5. The board has 5 members; 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?**

**A.5.** State law requires a quorum of the board to hold a public meeting. Three of the 5 board members would be a majority and a quorum; therefore, all 3 remaining members would have to attend and vote. However, a roll forward requires 2/3 of the total membership (4 of the 5 members); therefore, the board does not have the 4 members that would be required for a roll forward.

**Q.6. Can a taxing district with a 4-member board adopt a resolution when 2 members are absent?**

- A.6.**
- ◆ In this case, it appears that the board does not have a quorum and a quorum is required to hold the public meeting and take any action.
  - ◆ A quorum is usually a majority of the total membership, including vacant seats. For a 4-member board, a majority would be 3 members. However, certain public bodies may have a statutorily defined quorum, which may be a greater or lesser percentage for that body.
  - ◆ If a quorum is present that would enable the board to hold the meeting and take action, a resolution may usually be passed by a simple majority vote of those present (i.e., 3 members are present to make a quorum; a simple majority would be 2 yeas). However, certain types of action may require more than a majority, such as a resolution to roll forward (which requires a 2/3 vote) and certain resolutions may require a majority vote of all members, rather than a majority of those present.

**Q.7. Can the millage be adopted in the public meeting?**

**A.7.** It is required that the millage be adopted in the public meeting. Remember, the Open Meetings Law requires the district give the public an opportunity to speak before any vote or action is taken.

**NOTE:** For more information on the requirements of the Open Meetings Law, please see the LLA's Open Meetings Law FAQ [here](#).

**II. New or “Renewed” Taxes**

**Q.8. The taxing district 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?**

**A.8.**

- ◆ Forward a copy of the recorded Proces’ Verbal promulgating the election returns to the LLA Office.
- ◆ Hold a public meeting in compliance with the Open Meetings Law.
- ◆ In the public meeting, adopt a resolution setting the millage rate; a majority vote is required.
- ◆ Execute an affidavit before a Notary Public.
- ◆ Attach the Notary’s data sheet from Secretary of State.
- ◆ Submit the notice of public meeting, the adopting resolution, the notarized affidavit and the notary’s data sheet to the Parish Assessor’s Office.

**Q.9. Is a taxing district required to levy the millage rate stated in the voter approved proposition in the first year or can it levy less?**

**A.9.** The district may levy any millage up to and including what the voters approved in the first year.

**Q.10. The taxing district is going to the voters soon to renew its millage as it expires in 2023. On the agenda, prior to the election, would the district roll forward to collect the full millage in 2022? The 2020 reassessment adjusted the maximum 10.00 mills to 9.04 mills.**

**A.10.** If the District 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 2023; therefore, the new millage should begin in 2024.

**Q.11. The parish held an election for the renewal of three ad valorem taxes: roads & bridges, fire protection and the health unit. All three passed. Does the parish (taxing district) need to send the LLA Tax Officer any notification or does that come from the assessor's office? What type of information is needed?**

**A.11.** It is the responsibility of the taxing district to send the recorded Proces' Verbal to the LLA. The district's bonding attorney usually sends the proces' verbal that was recorded in the parish mortgage records and with the Secretary of State.

**Q.12. District has a tax that is expiring in 2024. What is the time limit that they have to bring it to the people for renewal?**

**A.12.** There is a time limit but this is regulated by the Secretary of State's Office (SoS). The taxing district needs to contact the Election Division of the SoS. The LLA does not regulate the election process.

**Q.13. A new taxing district was created after an election held on October 20, 2022. Does the district have to provide a recorded copy of the Proces Verbal?**

**A.13.** 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 LLA by the district.

If it is a multi-parish district vote counts and recordation data from all parishes involved must also be included.

**Q.14. Taxing district just passed a renewal of 2.65 mills for 10 years. Is the district required to take all of the usual steps to levy this millage?**

**A.14.** Pursuant to [R.S. 47:1705\(A\)](#), all taxing districts are required to adopt millage rates annually if they want them applied to the tax rolls and tax bills. The approval of the millage by the voters by itself is not sufficient to levy the annual millage rate that is to be applied to the tax roll.

**Q.15. Is a taxing district required to levy a millage that has been approved by the voters?**

**A.15.** A taxing district is not required to levy any millage rate. It is up to the taxing district to know their budgetary needs and levy a millage rate in accordance with that need.

**Q.16. The millage rate for a taxing district just reached the expiration date as shown in the voter approved proposition. Is the taxing district required to present another proposition to the voters to keep levying this tax?**

**A.16.** Yes. Once the tax has reached the expiration date included in the voter approved proposition it is no longer consider an active tax. The taxing district must obtain voter approval to levy another tax for the same purpose. A.G. Opinion 77-1331.

**III. Rolling Forward (Article 7, Section 23(C) of LA Constitution, R.S. 42:1705(B))**

**Q.17. In a roll forward, does it matter if the Resolutions are not numbered No. 1 and No. 2?**

**A.17.** The district may decide how the Resolutions are numbered.

**Q.18. What proof do you need to show that the public hearing to roll forward was broadcast?**

**A.18.** Evidence of the broadcast request should remain in the district's file. The LLA does not need to see the documentation since the district is submitting a sworn statement (affidavit) that this notice requirement was done.

**Q.19. Is there a deadline regarding the press releases to print and to broadcast media?**

**A.19.** There is nothing in the law that states when to do the press releases. The LLA suggests a week or two before the public hearing date.

**Q.20. If a taxing district rolled forward its millage in 2020 to get the maximum millage, will it be able to roll forward in 2021 or 2022?**

**A.20.** If the district rolled all the way to the maximum authorized rate, it will not have the option to roll forward again until the next reassessment.

**Q.21. The taxing district rolled forward its drainage millage to 3.34 mills in 2020. The maximum millage report states the maximum is 3.34; the adjusted max is 3.16; and the levied rate is 3.34 for 2020. Does the district have to do another roll forward in 2021 or 2022 to levy the 3.34 mills again?**

**A.21.** No, another roll forward is not necessary (until the next reassessment) as long as the district has rolled all the way to the maximum.

**Q.22. What are the publication requirements for rolling forward? In the parish where the taxing district is located there are 2 local newspapers; one covers the entire parish; the other covers one section of the parish. Another newspaper located in another parish delivers to a portion of the parish. Is it necessary to publish in the papers that only cover a portion of the parish?**

**A.22.** When rolling forward, [Article 7, Section 23\(C\) of the LA Constitution](#) and [R.S. 47:1705\(B\)](#) require the advertisements to be published in the official journal of the taxing authority AND in a newspaper with a larger circulation, if there is one.

**Q.23. When posting a notice on the website, is it supposed to look like the advertisement in the newspaper or can it be a write up?**

**A.23.** State law does not provide any guidance on the formatting of the notice posted on a taxing authority's website. It should provide, at minimum, the date, time, place and subject matter of the public hearing.

**Q.24. Timing wise is it still OK to leave the tax rates the same as last year since this is not a reassessment year? The district did not roll forward last year. If not, would the district be required to lower the rates? If so, how the new rate be computed?**

**A.24.**

- ◆ Yes, it is all right to leave rates the same as last year. **Rolling forward is not required in any year.** It is a decision to be made by the taxing district.

- ◆ Based on values submitted by the assessor, LLA adjusts the millage rates. The district uses the taxable assessed values furnished by the assessor to determine the millage rate needed to meet the debt service.

**Q.25. 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?**

**A.25.** The District is not required to adopt the roll forward rate or increased rate.

**Q.26. What are the notice requirements for levying or rolling forward the millage rate to the “prior year’s maximum” authorized millage?**

**A.26.** It is always advised that the taxing district refer to the current Setting Millage Rates book available on the Legislative Auditor’s website, [www.la.la.gov](http://www.la.la.gov), before rolling forward.

When rolling forward, the taxing authority must comply with the notice requirements found in the Open Meetings Law ([R.S. 42:11 - 28](#)); [Art. VII, Sec 23\(C\) of the LA Constitution](#); and the notice requirements in [R.S. 47:1705\(B\)](#). The additional notice requirements for rolling forward in [R.S. 47:1705\(B\)\(2\)\(c\) & \(d\)](#) are:

- ◆ Publication of Public Notice (as detailed herein) of the date, time, and place of the hearing. The notice shall contain a statement that the tax recipient body intends to consider at the hearing levying additional or increased millage rates without further voter approval. It shall also contain the following information relating to the proposal for the increased millage sought:
  - An estimate of the amount of tax revenues to be collected in the next tax year from the increased millage as compared to the amount of tax revenue for the current year, and the amount of increase in taxes attributable to the millage increase.
  - For purposes of the Internet publication only, the notice shall contain a recitation of the current budget of the taxing authority.
- ◆ The notice shall be published on two separate days, occurring no less than thirty days before the hearing date, in the official journal of the taxing authority, and in another newspaper with a larger circulation within the taxing authority than the official journal of the taxing authority, if there is one. On the first day of publication, the notice shall also be posted on the Internet website of the taxing authority, if such taxing authority maintains an Internet website. The Internet

posting shall remain active until such time as the taxing authority has taken action to approve or disapprove, or has abandoned action on, the proposed millage increase.

- ◆ Requirements for the Public Notice shall be prescribed by the Louisiana Tax Commission which requirements shall include:
  - Prominent placement in the newspaper in a section other than the classified advertisement or public notice section.
  - Formatting in a box with a bolded outline.
  - A size of not less than two columns by four inches.
  - Print in bold face type.
- ◆ The additional publications in the official journal shall be provided by the official journal at a charge not in excess of the rates assessed and charged for regular commercial advertising.
- ◆ Failure to timely accomplish such publication shall make the adoption at such a hearing of any resolution or ordinance providing for the adoption of additional or increased millage null, void, and of no effect.
- ◆ Each tax recipient body required to publish this Public Notice shall also provide to the assessor in its parish or district as the case may be, the date, time and place of its pending hearing. Each assessor shall maintain a list of each of the pending hearing dates in his parish or district as the case may be and may publish such hearing dates on his website.
- ◆ In addition to the requirements for publication of this Public Notice, the tax recipient body shall issue a press release to newspapers with substantial distribution within the parish of the tax recipient's jurisdiction and to area broadcast media.

**Q.27. How are days counted for publication purposes in the roll forward procedure?**

**A.27.**

- ◆ When counting the number of days between the last publication and the public hearing, the actual hearing date is not counted. If the hearing date is July 2, begin with the day before the hearing – July 1 and count backwards 30 days.



- ◆ It is recommended to always allow extra days for republishing in the event an error is made in the publications.

**Q.28. After going through the roll forward procedure, the board decided not to roll forward; therefore, what documents are required to be turned in?**

**A.28.** Send all documents as if the roll forward had passed. On the affidavit mark "No" at the statement "Roll Forward Occurred."

**Q.29. It is not a reassessment year but taxing authority still has its adjusted millage rate and maximum millage rate from the prior year. One of the tax's adjusted rate is 3.21 mills, which was levied in the prior year, but the prior year maximum rate is 3.28 mills. Can the taxing authority still roll forward from 3.21 mills to the 3.28 or can it only be done right after reassessment?**

**A.29.**

- ◆ The 3.28 mills may be rolled forward to in any year before the next reassessment.
- ◆ If you do not roll forward before the next reassessment the adjusted maximum of 3.21 mills will become the new maximum.

**Q.30. The governing authority levies the parish millage rates as well as the millage rates for specific districts, such as fire, library, water, etc. In the publications to roll forward, should the publications list each of the districts?**

**A.30.** The dollars of each tax being rolled forward must be included in the publication; however, state law does not specify whether each is to be listed individually or combined.

**Q.31. 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?**

**A.31.** Multi-parish districts are like all other districts. It must annually adopt an official journal. A multi-parish district has to advertise in its official journal and in another newspaper with a larger circulation.

**Q.32.** Is the “recitation of the current budget” in reference to the taxing districts annual budget or is this the clause that is posted in the newspaper as a 2x4 ad? Also, are the press releases referencing the 2x4 ads or is this an additional press release?

**A.32.** When rolling forward, [R.S. 47:1705\(B\)](#) requires a recitation of the current budget be posted on the taxing districts website, if there is one.

- ◆ The “recitation of the current budget” refers to the taxing districts annual budget.
- ◆ When rolling forward, [R.S. 47:1705\(B\)](#) also requires a press release be issued to newspapers with substantial distribution within the parish in which the taxing district is located and to area broadcast media.
- ◆ The press release requirement is in addition to the 2 x 4 ad requirement.

**Q.33.** Do taxing authorities still contact their representatives when the taxing district is rolling forward?

**A.33.** [R.S. 42:19.1](#) was amended in 2018 to no longer require notice be sent to the legislative representatives when rolling forward.

**Q.34.** When rolling forward, are all the millage rates supposed to be the same on each resolution?

**A.34.** When rolling forward, [R.S. 47:1705\(B\)](#) requires the taxing district to adopt the adjusted millage rate as set by reassessment and the increased rate.

- ◆ The “adjusted millage rate” should be recorded on the first resolution and under the "Adjusted Rate" column on the second resolution.
- ◆ The “increased rate” should be recorded under the "\_\_\_ Levy" column on the second resolution.

#### **IV. NOT Rolling Forward**

**Q.35.** If the taxing district is not rolling forward, does it have to do the 2 x 4 boxed advertisements before July 15 or the media releases?

**A.35.** Neither the 2 x 4 boxed advertisements nor the press releases are required when a taxing district chooses to levy any millage rate up to and including the adjusted maximum millage.

- ◆ [R.S. 47:1705\(B\)](#) was amended in 2017 to no longer require the 2 x 4 publications be done by July 15th. The publication requirement of no less than 30 days before the public hearing is still applicable.
- ◆ There is nothing in the law that states when to do the press releases. The LLA suggests a week or two before the public hearing date.

**Q.36.** **Is a public hearing required when a district is not rolling forward?**

**A.36.** A public hearing is not required if the district is not rolling forward. However, the public hearing requirement should not be confused with the public comment period required by the Open Meetings Law.

**Q.37.** **What are the rules for a non-roll forward year? District rolled forward both of its millage rates to the maximum authorized millage in 2022. For this tax year, it is setting millage rates at the same rates as in 2022. The public hearing is August 3. District plans to publish the notice for public hearing on July 10 and July 17. Is this okay, or does the publishing “no less than 30 days before public hearing” apply?**

**A.37.**

- ◆ A public hearing is not required since the district has already rolled forward to the maximum authorized levy.
- ◆ If the district had been required to publish for roll forward purposes, the publications would have failed. The last publication must be done no less than 30 days from the public hearing date.

**Q.38.** **What are the notice requirements for levying the adjusted maximum millage?**

**A.38.** Follow the requirements of the Open Meetings Law, which includes written public notice of date, time, place, and full meeting agenda. Notice may be (1) posted at the principle office of the public body holding meeting, or if no such principle office exists, at the building where the meetings are usually held; or (2) published in the official journal, no less than 24 hours before the meeting, excluding weekends and legal holidays. If the public body has a website, notice must be posted on its website as well

**Q.39. What documents are to be turned into the Assessor for millage approval when NOT rolling forward?**

**A.39.**

- ◆ 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 notary datasheet.

**Q.40. Is there a publication requirement when not rolling forward?**

**A.40.** There is no publication requirement when a taxing district is NOT rolling forward. The taxing district must still comply with the notice requirements Open Meetings Law (i.e., can choose to post or publish the notice of public meeting). See [Q.3.](#)

**V. Documentation**

**Q.41. Parish has a multi-parish district with another parish. If one parish has already submitted its millage documents for approval, does the other parish need to submit its paperwork for that district?**

**A.41.**

- ◆ 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, values for that district should be submitted.

**Q.42. 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?**

**A.42.** This refers to the Parish in which the document was created (i.e. Parish of East Baton Rouge, etc.).

**Q.43. One of the taxing districts within the parish 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.**

**A.43.** While it is recommended to use letterhead, if available, it is not required. The time of posting is not required unless the agenda was posted the day before the public meeting.

**Q.44. The notary has recently gotten married and she wants to sign her married name. Her notary stamp and the Secretary of State's website still have her maiden name. Is it okay for her to sign her married name?**

**A.44.** If she wants to use her married name, she will have to change her name with the Secretary of State's office. [R.S. 35:12](#) requires that she type, stamp or print her name as commissioned.

**Q.45. If a district has to correct an affidavit, does the date the notary who notarizes the new document have to be the same as when the affidavit was first submitted?**

**A.45.** No. If the affidavit has to be redone, the notary dates the affidavit the date the affiant goes before the notary.

**Q.46. Is an ordinance to adopt the millage rates the same as a resolution?**

**A.46.** 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\(A\)](#) requires that millage rates be adopted by an ordinance or resolution each year. The district should look at the district's charter or rules to determine if an ordinance or resolution should be used.

**Q.47. At the bottom of the notice of public meeting where the contact information is entered, is the name and position of the authorized person supposed to be a signature or typed in?**

**A.47.** 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.

**Q.48. Are there new forms posted for the adoption of millage rates?**

**A.48.**

- ◆ All forms on the LLA website are sample forms, excluding the affidavit. They are subject to change. The LLA advises reprinting them annually to ensure the taxing district is using the most current forms. Note, the LLA affidavit is a required form.
- ◆ To find all of the forms on the LLA Website, [click here](#).

**Q.49. When should the resolution to levy the millage be adopted?**

**A.49.**

- ◆ [R.S. 47:1705\(A\)](#) mandates that all tax recipient agencies of ad valorem taxes of every parish adopt an ordinance or resolution each year with the millage rate to be applied to the assessed value. The authorizing ordinances or resolutions are to be furnished to the assessor and the legislative auditor no later than June 1 of each year and no later than September 1 of each year for St. Charles Parish only.
- ◆ The district should adopt millage rates early in the calendar year if it is not a reassessment year and they know the millage rates that may be levied.

**VI. General Questions**

**Q.50. As a taxing 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. VII, Sec. 23(C) of the Constitution, respectively, limit the district's 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?**

**Q.50.**

- ◆ For taxing districts with non-elected boards, [Act 528](#) limits the increase to 2.5% 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 was not implemented.

**Q.51. If a district has two separate millage rates, may the district combine them into one tax?**

**A.51.** Each tax is a separate tax and must be maintained separately.

**Q.52. Where can I find the original information on a parish general alimony tax? It is the constitutional/operational purpose tax.**

**A.52.** [Article VI, Section 26](#)(A) and (C) of the Louisiana Constitution.

**Q.53. How do you determine the millage rate to set for payment of a general obligation bond debt? For example, if the value for the district is \$46 million and it needs to collect \$40,000, how do you determine the millage to be collected?**

**A.53.** Calculate the millage rate by dividing the debt service payment into the taxable assessed valued.  $(\$46,000,000) = .87$  mills or  $(\$40,000) = .00087$  mills

**Q.54. Can a taxing authority levy less than its adjusted maximum authorized millage?**

**A.54.** Yes. It is up to each taxing district to decide the millage rate that meets their budgetary needs.

**Q.55. If a taxing authority levies less than its maximum authorized millage, what happens when reassessment occurs?**

**A.55.** 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.

**Q.56. What is the adjusted maximum millage?**

**A.56.** The adjusted maximum millage is the "prior year's maximum" millage rate adjusted at reassessment to keep ad valorem tax revenues the same as the preceding year.

**Q.57. What is the prior year's maximum authorized millage?**

**A.57.**

- ◆ 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.

**Example:** 10.00 mills adjust to 8.00 mills when there is an increase in property values.

**Q.58. What is the taxable assessed value?**

**A.58.**

- ◆ A percentage of fair market value less homestead exemption.
- ◆ [Art. VII, Sec. 18\(B\) of the Louisiana Constitution](#) sets forth the percentages and the classes of property.

**Q.59. Where do the monies withheld from ad valorem tax collections for pension funds get distributed?**

**A.59.** The monies withheld for the pension funds are distributed to 8 different retirement systems.

**Q.60. Can I find recaps from other parishes on your website?**

**A.60.** The LLA does not put the recaps on its website.

**Q.61. A fire fee was increased from \$25 to \$50. Do you need a copy of the process verbal or a copy of the resolution?**

**A.61.** LLA does not monitor or certify fees; only ad valorem taxes.

**Q.62. Where can the value of a particular mill be found?**

**A.62.** The parish or 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.



**Q.63. Is an elected board required to video or audio record its public meetings?**

**A.63.** Pursuant to [R.S. 42:23\(A\)](#), only NON-elected boards or commissions are required to video or audio record, film, or broadcast live all proceedings in a public meeting.

**Q.64. Taxing district collects 2.73 mills; can it collect more? Which millage rates may be rolled forward and what is the legal maximum allowed?**

**A.64.** The answer to all of these questions can be found on the maximum millage report that is available on the LLA website, [click here](#).

**Q.65. The 2020 reassessment adjusted the millage from 7.35 mills to 7.41 mills. The assessor advised that the city is at its maximum millage already. Can the city roll forward?**

**A.65.** The 2020 reassessment adjusted the millage to 7.41 mills because of the **decrease** in property value. There is no roll forward option when a decrease in property value occurs at reassessment.

**Q.66. How many or what percentage of the Board is needed to adopt the resolutions to bring the district's millage back up to 1.83 mills?**

- A.66.**
- ◆ Any rate up to the adjusted maximum millage may be levied by complying with the Open Meetings Law and a majority vote.
  - ◆ Two-thirds vote of the total membership (including vacant seats) is required to levy any rate over the adjusted maximum millage up to the maximum authorized millage. This is known as rolling forward.

**Q.67. Are taxing districts able to roll back the millage rates for 2023? If so, to what rates?**

**A.67.** It is up to each taxing district to decide whether or not to roll back the millage rates. The LLA does not know the budgetary needs of any taxing district and cannot calculate the roll back rates.