

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 public meeting in compliance with the open meetings law.
 - In the public meeting 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 broadcast?
 - Evidence of the broadcast request should remain in the district's file. The Legislative Auditor's 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 states when to do the press releases (broadcast media). We suggest a week or two before the actual public hearing date.
5. Are there new forms posted for the adoption of millage rates?
 - With the exception of the affidavits, the forms of the Legislative Auditor's website are sample documents. If a taxing district chooses to use the forms, they should re-print the forms from our website annually to be sure they have the most current forms.
 - The forms can be found on our website, www.lla.la.gov, under Local Government click Assessors/Millages.
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 2020 so the district could get the maximum millage. Will we have to roll forward in 2021 or 2022?
 - 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 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. Do we have to do another roll forward in 2021 or 2022 to levy the 3.34 mills again?
 - No, another roll forward is not necessary (until the next reassessment) 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?
 - When not rolling forward, a taxing district must follow the requirements of the open meetings law before adopting the millage rate(s). This includes, but is not limited to, posting or publishing the full meeting no less than 24 hours before the public meeting, excluding weekends and legal holidays.
11. Fire 1 is going to the voters soon to renew its millage as it expires in 2025. 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 2021? The 2020 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 2025; therefore, the new millage should begin in 2026.
12. If our taxing district is not rolling forward, am I correct that we do not have to do the 2 x 4 boxed advertisements 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 2020 reassessment, our 3.50 mills adjusted upward to 3.71 mills.
 - Reassessment resulted in a “decrease” in property value; therefore, rolling forward does not apply. No 2 x 4 boxed advertisements or media releases are required.
 - Also, R.S. 47:1705(B) was amended in the 2018 Regular Session, by House Bill 250, to no longer include the July 15th deadline. All other notice requirements still apply.

13. 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 a copy of recorded Proces' 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 and with the Secretary of State.
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?
- It does not have to look like the "bolded outlined boxed" ad. It does need to give date, time, place and subject matter of the public hearing. You may want to include "consider levying additional or increased millage rates without voter approval".
16. Is Act 528 of the 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?
- For taxing districts with non-elected boards, Act 528 would limit 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 is not implemented.
18. We have a tax that is expiring in 2024. What is the time limit that they have to bring it to the people for renewal?
- The Legislative Auditor's Office does not regulate any election. The taxing district needs to contact the Election Division of the Secretary of State's Office.
19. When should we adopt our resolution to levy the millage?
- 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. Give the assessor the required millage documents by June 1 to comply with R.S. 47:1705(A).
20. 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.
21. 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.
22. 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?
- The dollars of each tax being rolled forward must be included in the publication; however, the law does not specify whether each is to be listed individually or combined.

23. A new taxing district was created. An election was held November 3, 2020. Does the district 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.
 - If it is a multi-parish district vote counts and recordation data from all parishes involved must be included.
24. 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?
- 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.
25. Is a **public hearing** required when a district is not rolling forward?
- No. A public hearing is not required in the millage adoption process if the district is not rolling forward.
26. Can the millage be adopted in the **public meeting**?
- It is required that the millage be adopted at the public meeting. Remember the open meetings law requires the district give the public an opportunity to speak on any vote or action being taken.
27. 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 2020. For this tax year we are setting our millage rates at the same rates as in 2020. Our public hearing is August 3. We plan to publish 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?
- A public hearing is not required since the district has already rolled forward.
 - If you had been required to publish for roll forward purposes, your publications would have failed. Publications must be done by July 15 and there must be at least 30 days from last publication to the hearing date.

28. 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 district may take the taxable assessed values furnished by the assessor to determine the millage rate needed to meet the debt service.
29. 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.
30. A representative of a recreation district asked what millage rate to set for payment of bond 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. $(\$46,000,000) = .87$ mills or $(\$40,000) = .00087$ mills
31. 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).
32. Our 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?
- The law requires a quorum of the board to hold a public meeting. 3 of the 5 board members would be a majority and a quorum; 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).

33. 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 LLA all aspects of the open meetings law have been met.
34. 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 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.
35. A municipal clerk said that the assessor’s office called and asked what the city was going to roll forward to for that tax year. The 2020 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 2020 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.
36. Can a taxing authority levy less than its adjusted maximum authorized millage?
- Yes.
37. 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.

38. 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 in 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.
39. What are the notice requirements for levying the adjusted maximum millage?
- Compliance with all of the requirements of the open meetings law.
40. What are the notice requirements for levying or rolling forward the millage rate to the "prior year's maximum" authorized millage?
- There are two different sets of notice requirements to be followed:
Compliance with the open meetings law (R.S. 42:11-28);
R.S. 47:1705(B) and Art. 7, Sec 23(C)
41. 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 the same as the proceeding year.
42. 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.
 - Example: 10.00 mills adjust to 8.00 mills when there is an increase in property values.
43. Is it mandatory to prepare millage documents on the taxing district's letterhead?
- No.

44. 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.
45. How are days counted for publication purposes in the roll forward procedure?
- When counting the number of days between the last publication and the 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, which would be June 2.
 - Always allow some extra days for republishing in the event an error is made in one of the publications.
46. After going through the roll forward procedures, the board decided not to roll forward; therefore, what documents are required to be turned in?
- Send all documents as if the roll forward had passed. On the affidavit mark “No” at the statement “Roll Forward Occurred”.
47. 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.
48. 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 8 different retirement systems.
49. 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 2 X 4 advertisement and internet publications when rolling forward.

50. 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 taxes 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?
- 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 max of 3.21 mills will become the new max to be adjusted at the reassessment.
51. 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.
52. 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.
- R.S. 35:12 requires that she type, stamp or print her name as commissioned. The notary should change her commissioned name with Secretary of State's office.
53. 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.
54. Can I find recaps from other parishes on your website?
- No, we do not put the recaps on our website.
55. 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.
56. If a district's Notice of Public meeting is posted exactly 24 hours before the meeting, for example the notice is posted on 1/1/2020 at 7:00 P.M. and the time of the meeting is 7:00 P.M. on 1/2/2020, would you accept?
- The open meetings law says "no less than 24 hours".

57. 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.
58. 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. LLA no longer monitors or approves fees; only ad valorem taxes.
59. 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, R.S. 47:1705(A) requires all tax recipient agencies to adopt an ordinance or resolution every year with the millage rate(s) to be applied to the assessed values.
 - All of the requirements of the open meetings law to adopt this millage.
60. 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.
61. Our board will be adopting tax millages at the July 6th board meeting. Our office will be closed on Monday, July 5th and a skeleton crew working on Friday, July 2nd. Would it be okay to post the agenda today at the end of the day (July 1)? 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.

62. 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 50%. The law requires a quorum or a majority to hold a public meeting. To have a majority the district would need 3 yeas (50% + 1). Also, ask an “appointing” member how many seats make up the board. If there is a vacancy on the board, the vacant seat will be counted as absent.
63. Where can I find out the value of our mill?
- Look at 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.
64. As an elected board are we required to video or audio record our public meetings?
- No. R.S. 42:23(A) requires non-elected boards or commissions to video or audio record, film, or broadcast live all proceedings in a public meeting.