

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; 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.

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 LLA 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 media?
 - There is nothing in the law that states when to do the press releases. We suggest a week or two before the public hearing date.

5. Are there new forms posted for the adoption of millage rates?
 - All forms on the LLA website are sample forms, excluding the affidavit. They are subject to change. We advise 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 our forms go to 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 2016 so the district could get the maximum millage. Will we have to roll forward in 2017 or 2018?
 - 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.
9. The parish rolled forward its drainage millage to 3.34 mills in 2016. The maximum millage report states the maximum is 3.34; the adjusted max is 3.16; and the levied rate is 3.34 for 2016. Do we have to do another roll forward in 2017 or 2018 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?
 - There is no publication requirement when a taxing district is NOT rolling forward. The taxing district can choose to post or publish the notice of public meeting in accordance with the open meetings law.
11. Fire 1 is going to the voters soon to renew its millage as it expires in 2017. 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 2016? The 2016 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 2017; therefore, the new millage should begin in 2018.
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?
 - 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. We suggest a week or two before the public hearing date.
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 the recorded Proces Verbal to the LLA. 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 located in another parish 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 the district only needs to publish the ad in the official journal.
15. 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?
- 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. 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. VII, 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.
17. We have a tax that is expiring in 2017. What is the time limit that they have to bring it to the people for renewal?
- The LLA does not regulate the election process. The taxing district needs to contact the Election Division of the Secretary of State's Office.
18. 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.
19. 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?
- Go to LLA website and look at the current Max Mill Report. All of these questions may be answered by looking at this report.

20. 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.
21. 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.
22. A new taxing district was created after an election held on October 20, 2013. 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 LLA by the district.
 - If it is a multi-parish district vote counts and recordation data from all parishes involved must also be included.
23. We have a multi-parish district with another parish. Since the other 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, values for that district should be submitted.
24. Is a **public hearing** required when a district is not rolling forward?
- No. A public hearing is not required if the district is not rolling forward.
25. Can the millage be adopted in the **public meeting**?
- 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 on any vote or action being taken.
26. 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 2016. For this tax year, we are setting our millage rates at the same rates as in 2016. 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. The last publication must be done no less than 30 days from the public hearing date.
27. 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. Rolling forward is not required. 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.
28. Where can I find the original information on a **parish** general alimony tax? It is the constitutional/operational purpose tax.
- Article VI, Section 26(A) and (C) of the Constitution.
29. 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
30. 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, etc.).
31. 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. Three 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).

32. 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.
33. 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.
34. 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 2016 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 2016 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.
35. Can a taxing authority levy less than its adjusted maximum authorized millage?
- Yes.
36. 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.
37. 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.

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

Follow the requirements of the Open Meetings Law, which includes written public notice of 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, excluding weekends and legal holidays.

39. 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 et seq.; R.S. 47:1705(B); and Art. VII, Sec 23(C).

40. 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 preceding year.

41. 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.

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

- No, it is not mandatory but is recommended if letterhead exists

43. 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.

44. How are days counted for publication purposes in the roll forward procedure?
- 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, which would be June 2.
 - It is recommended to always allow some extra days for republishing in the event an error is made in one of the publications.
45. After going through the roll forward procedure, 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.”
46. What is the taxable assessed value?
- A percentage of fair market value less homestead exemption.
 - Art. VII, Sec. 18(B) of the Constitution sets forth the percentages and the classes of property.
47. 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.
48. 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.
49. 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 then the adjusted maximum of 3.21 mills will become the new maximum to be adjusted at reassessment.

50. 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 alright. While it is recommended to use letterhead if available, it is not required. The time of posting is not required unless posting the day before the public meeting.
51. 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. R.S. 35:12 requires that she type, stamp or print her name as commissioned.
52. 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. If the affidavit has to be redone, the notary dates the affidavit the date the appearer goes before the notary.
53. Can I find recaps from other parishes on your website?
- No, the LLA does not put the recaps on our website.
54. 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.
55. If a district's Notice of Public meeting is posted exactly 24 hours before the meeting, for example the notice is posted on 1/1/2018 at 7:00 P.M. and the time of the meeting is 7:00 P.M. on 1/2/2018, would you accept?
- The Open Meetings Law says "no less than 24 hours".
56. 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.

57. 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. LLA no longer monitors or approves fees; only ad valorem taxes.

58. 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, taxing districts are required to adopt millage rates annually if they want them applied to the tax rolls and tax bills.

59. 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.

60. 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, a taxing district should provide as much notice as possible. 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.

61. 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%. 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.

62. 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.

63. As an elected board, are we required to video or audio record our public meetings?

- No. Only NON-elected boards or commissions are required to video or audio record, film, or broadcast live all proceedings in a public meeting.