

**2020
Millage
Workshops**

**Online
Presentation
Part 3**

**Setting
Millage
Rates**



NOTICE REQUIREMENTS WHEN **NOT** ROLLING FORWARD

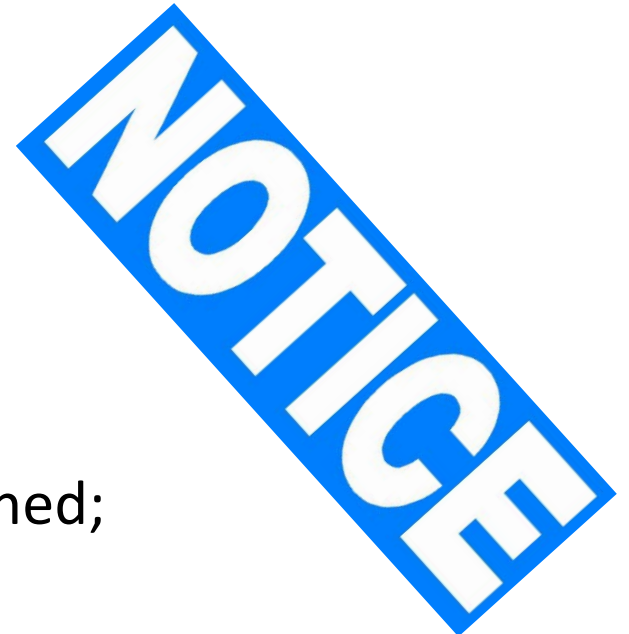
(Pages 17 and 18 of the Setting Millage Rates Book)

Applicable Laws:

- R.S. 42:11-28, Open Meetings Law

Notice Requirements:

- Written notice no less than 24 hours before the public meeting:
- Written notice shall include:
 - Full meeting agenda;
 - Date of the meeting;
 - Time of the meeting; and
 - Location of the meeting;
- Written notice must be posted or published;



- Written notice shall be posted on the taxing districts internet website, if there is one.

Additional Requirements (during the actual meeting):

- ✓ The presiding officer or designee must read aloud the description of each item before action is taken.
- ✓ Taxing district must allow a public comment period at any point in the meeting prior to action on any item upon which a vote is to be taken. *School Boards should refer to the open meetings law for specific requirements.*
- ✓ The taxing district may adopt reasonable rules and restriction regarding the comment period.

General Notice Requirements

DOCUMENTS REQUIRED WHEN NOT ROLLING FORWARD

(Pages 19 and 20 of the Setting Millage Rates Book)

Documents required (These should be submitted to the Assessor, who will forward to LLA.)

- Notice of public meeting, including the full meeting agenda (Posted and/or Published)
- One resolution or ordinance
- Affidavit
- Notary datasheet



Requirements for the Resolution or Ordinance

- One resolution or ordinance is required:
 - Requires simple majority vote of members present;
 - Must reflect a complete vote count.

Requirements for the Affidavit

- A sworn statement required by the Legislative Auditor to be assured the public meeting was held properly;
- The blanks to be completed are describing the public meeting in which the millage adoption took place;
- Must be signed in the presence of a notary.

Notary Datasheet

- Found on the Secretary of State's website;
- Confirm all information;
- Print and attach to millage documents.

Notice Posted: _____
(Date) (Time)

NOTICE OF PUBLIC MEETING

A public meeting will be held as follows:

DATE: _____

TIME: _____

PLACE OF MEETING: _____

AGENDA: (Full meeting agenda is required.)

Call to Order

Roll Call

Approval of Minutes from last meeting, _____
(Date of last meeting)

*Old Business

- 1.
- 2.

*This is a sample form and should be completed to comply with the Open Meetings Law (R.S. 42:11-28). The full meeting agenda must be included. If there is no "Old Business" or "Any other business", these items should be deleted or reflect "None".

New Business:

1. Adopt the millage rate(s).
2. _____
**(List any other business)*
3. _____

Adjournment

(Name and Position of Authorized Person)

(Name of Taxing District)

(Address)

(Telephone Number)

In accordance with the Americans with Disabilities Act, if you need special assistance, please contact _____ at _____ describing the assistance that is necessary.
(Telephone number)

RESOLUTION

BE IT RESOLVED, that the following millage(s) are hereby levied on the 20____ tax roll on all property subject to taxation by _____:

(Name of taxing district)

MILLAGE

_____ mills
(Tax for: e.g. General Alimony, Library, Maintenance)

BE IT FURTHER RESOLVED that the proper administrative officials of the Parish of _____, State of Louisiana, be and they are hereby empowered, authorized, and directed to spread said taxes, as hereinabove set forth, upon the assessment roll of said Parish for the year 20____, and to make the collection of the taxes imposed for and on behalf of the taxing authority, according to law, and that the taxes herein levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and collection thereof shall be enforceable in the manner provided by law.

The foregoing resolution was read in full, the roll was called on the adoption thereof, and the resolution was adopted by the following votes:

- YEAS:
- NAYS:
- ABSTAINED:
- ABSENT:

CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of the resolution adopted at the board meeting held on _____, 20____, at which meeting a quorum was present and voting.

_____, Louisiana, this ____ day of _____, 20____.
(City, Town, Village)

(Signature of authorized person of the taxing district)

AFFIDAVIT

STATE OF LOUISIANA
PARISH OF _____

BEFORE ME, the undersigned notary public, duly commissioned and qualified within and for the aforesaid parish and state, personally came and appeared:

(Authorized person to represent the taxing district)

who, after first being duly sworn, did depose and say that:

He/she is the duly authorized _____ of the _____.
(Title or position) (Taxing district)

(Mark the appropriate box below to show how you complied with the Open Meetings Law.)

A public meeting was held in accordance with the **Open Meetings Law** at R.S. 42:11, et seq., including allowing a public comment period before taking a vote, R.S. 42:14(D), to adopt the millage rates for the _____ tax year. Public written notice of the **agenda**, date, time, and place of the meeting () **was posted** on the building where the meetings of this taxing authority are usually held no less than 24 hours before the meeting, excluding Saturdays, Sundays and legal holidays and/or () **was published** in the official journal no less than 24 hours before the meeting, excluding Saturdays, Sundays and legal holidays.

A quorum or simple majority of the total membership of the taxing authority was physically present and voting at the public meeting, which was held on the _____ day of _____, 20____, at _____ m. at _____ (Complete address). The meeting was conducted in accord with the prior noticed agenda. Matters not included on the agenda were not discussed without the unanimous approval of the members present after complying with all provisions of R.S. 42:19(A)(1)(b)(ii)(cc).

If applicable and as required by R.S. 42:23(A) and R.S. 44:36(F) as a **non-elected board** we have video or audio recorded, filmed or broadcast live all proceedings of our public meeting and ensure the recording will be maintained for at least 2 years.

The taxing district did not roll forward. Copies of all required notices and agenda are attached hereto and incorporated herein by reference.

(Signature of affiant)

(Printed name)

SWORN TO AND SUBSCRIBED Before Me, this _____ day of _____, 20____, at _____, Louisiana.

Notary Public
Printed or Typed Name (as commissioned): _____
Notary ID or Bar Roll No.: _____