

**2020
Millage
Workshops**

**Online
Presentation
Part 4**

**Setting
Millage
Rates**



NOTICE REQUIREMENTS WHEN ROLLING FORWARD

(Pages 21 – 25 of the Setting Millage Rates Book)

- Rolling forward only occurs when an increase in property values adjusts millage rates downward, and the taxing district wants to roll back up to the “prior year’s maximum” (aka maximum authorized millage) or somewhere in between.
- A public hearing **AND** a public meeting are required.

Article VII, §23(C) of the LA Constitution requires:

- Two separate publications no less than 30 days before the public **hearing**;
- Publications to include (but not limited to) the date, time, place and subject matter of the public **hearing**; and
- Publications to be published on 2 separate days in the official journal **AND** in another newspaper with a larger circulation within the taxing authority, if there is one.

NOTICE

R. S. 47:1705(B) requires: (page 21*)

- Public hearing to be held in accordance with the open meetings law.
- Publications to contain the statement:

Tax recipient body intends to consider levying additional or increased millage rates without further voter approval.

- Published on 2 separate days in the official journal AND in another newspaper with a larger circulation, if there is one.
- The second publication in the official journal and in the newspaper with a larger circulation within the taxing authority, if applicable, must have no less than 30 days from the date of the second publication to the hearing date.

*Indicates a page in the Setting Millage Rates book.

- Publications to be : (page 21*)
 - Placed in a prominent section of the newspapers;
 - Placement cannot be in the classified advertisement or public notice sections;
 - Formatted in a box with a bolded outline;
 - A size of not less than 2 inches by 4 inches; and
 - Printed in a bold face type.
- Notify Assessor of pending public hearing;
- Issue a press release to newspapers AND to area broadcast media;
- Post notice of public hearing AND recitation of current budget on taxing districts website, if there is one; and
- Shall include an estimate of the amount of tax revenues to be collected in the next tax year AND the amount of increase attributable on the roll forward. (page 22*)

R. S. 47:1705.1

Requires any taxing authority with a nonelected board and in a parish with a population between 230,000 and 250,000 to coordinate the date, times and place of all public hearings in which they seek a millage increase.

Subsequent Meeting/Hearing (page 23*)

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

- Written notice no less than 24 hours (excluding weekends and legal holidays) before the public hearing including: (page 24*)
 - Full hearing agenda;
 - Date of the hearing;
 - Time of the hearing; and
 - Location of the hearing.

- Written notice no less than 24 hours (excluding weekends and legal holidays) before the public meeting including: (page 24*)
 - Full meeting agenda;
 - Date of the meeting;
 - Time of the meeting; and
 - Location of the meeting.

Both written notices must be posted or published AND shall be posted on the taxing districts website, if there is one.

Additional Requirements (during the actual meeting): (page 25*)

- ✓ 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 (page 25*)

DOCUMENTS REQUIRED WHEN ROLLING FORWARD

(Pages 26 and 27 of the Setting Millage Rates Book)

Documents required (submit to the Assessor, who will forward to LLA)

- Notice of public hearing, including the full hearing agenda (posted and/or published);
- Notice of public meeting, including the full meeting agenda (posted and/or published);
- Original tear sheets of publication from the official journal AND from the newspaper with a larger circulation, if there is one;
- Two resolutions or ordinances;
- Affidavit; and
- Notary datasheet.



Requirements for the Resolutions or Ordinances (page 26*)

- Two separate resolutions or ordinance are required:
 - First resolution or ordinance
 - Requires simple majority; and
 - Must set forth adjusted millage rate determined at reassessment;
 - Second resolution or ordinance
 - Requires 2/3 vote of the total membership; and
 - Must set forth adjusted millage rate determined at reassessment AND the increased rate being levied for the current year.
- Both resolutions must reflect a complete vote count.

Requirements for the Affidavit (page 27*)

- A sworn statement required by the Legislative Auditor to be assured by the public body the public meeting was properly held;
- The blanks to be completed on the affidavit are describing the public meeting was held in compliance with the open meetings law;
- At the statement “Roll Forward Occurred” mark “Yes” if passed by 2/3 vote, mark “No” if failed to get 2/3 vote; and
- Affiant is attesting that all of the requirements to roll forward were done by the taxing authority.

Notary Datasheet (page 27*)

- Found on Secretary of State’s website;
- Confirm information; and
- Print and attach to signed affidavit.

Notice Posted: _____
(Date) (Time)

NOTICE OF PUBLIC HEARING/MEETING

I. A public hearing will be held as follows:

DATE: _____
TIME: _____
PLACE: _____

1. _____

Close public hearing; ADJOURN.

II. 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/hearing: _____
(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 adjusted millage rate(s).
2. Set forth the adjusted millage rate(s) **and** roll forward to millage rate(s) not exceeding the maximum authorized rate(s).
- 3.

4. _____

**(List any other business)*

Adjournment

(Name 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)

Notice Posted: _____
(Date) (Time)

NOTICE OF PUBLIC HEARING/MEETING

I. A public hearing will be held as follows:

DATE: _____
TIME: _____
PLACE: _____

1. _____

Close public hearing; ADJOURN.

II. 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/hearing: _____
(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 adjusted millage rate(s).
- 2. Set forth the adjusted millage rate(s) **and** roll forward to millage rate(s) not exceeding the maximum authorized rate(s).
- 3. Adopt other authorized millages or taxes.
- 4. _____

*(List any other business)

Adjournment

(Name 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 NO. 1

BE IT RESOLVED, by the _____ (Taxing district) of the Parish of _____, Louisiana, in a public meeting held on _____, 20____, which meeting was conducted in accordance with the Open Meetings Law and the additional requirements of Article VII, Section 23(C) of the Louisiana Constitution and R.S. 47:1705(B), that the following **adjusted** millage rates be and they are hereby levied upon the dollar of the assessed valuation of all property subject to ad valorem taxation within said Parish for the year 20____, for the purpose of raising revenue:

MILLAGE

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

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

BE IT FURTHER RESOLVED that the Assessor of the Parish of _____, shall extend upon the assessment roll for the year 20____ the taxes herein levied, and the tax collector of said Parish shall collect and remit the same to said taxing authority in accordance with 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 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)

RESOLUTION NO. 2

BE IT RESOLVED, by the _____ (Taxing district) of the Parish of _____, Louisiana, in a public meeting held on _____, 20____, which meeting was conducted in accordance with the Open Meetings Law and the additional requirements of Article VII, Section 23(C) of the Louisiana Constitution and R.S. 47:1705(B), that the taxing district voted to increase the millage rate(s), but not in excess of the prior year's maximum rate(s), on all taxable property shown on the official assessment roll for the year 20____, and when collected, the revenues from said taxes shall be used only for the specific purposes for which said taxes have been levied. Said millage rate(s) are:

	<u>Adjusted Rate</u>	<u>20 Levy</u>
_____ (Tax for: e.g. General Alimony, Library, Maintenance)	_____ mills	_____ mills
_____ (Tax for: e.g. General Alimony, Library, Maintenance)	_____ mills	_____ mills
_____ (Tax for bonds, if applicable)		_____ mills

BE IT FURTHER RESOLVED that the Assessor of the Parish of _____, shall extend upon the assessment roll for the year 20____ the taxes herein levied, and the tax collector of said Parish shall collect and remit the same to said taxing authority in accordance with law.

The foregoing resolution was read in full, the roll was called on the adoption thereof, and the resolution was adopted by no less than two-thirds of the total membership of the taxing authority voting in favor as required by Article VII, Section 23(C) of the Louisiana Constitution and R.S. 47:1705(B). The votes were:

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

CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of the resolution adopted at the meeting held on _____, 20____, at which meeting at least two-thirds of the total membership 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.

Roll Forward Occurred: Yes () No ()

If Roll Forward Occurred:

In addition to the provisions of the Open Meetings Law, R.S. 42:11 et seq., the additional publishing requirements of Article 7, Section 23(C) of the Louisiana Constitution and R.S. 47:1705(B) regarding increases in the millage rates have been complied with. These requirements include, but are not limited to the following:

1. Public notice of the date, time, place, and subject matter of the public hearing was published on two separate days no less than thirty days before the public hearing in the official journal of the taxing authority; and, if applicable, in another newspaper with a larger circulation within the taxing authority than the official journal;
2. The publications are at least 2 columns by four inches in size; and, are formatted in a box with a bolded outline and bold face type;
3. The publications contain the required statement “that the tax recipient body intends to consider levying additional or increased millage rates without further voter approval”;
4. The publications contained 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;
5. The publications also contained the amount of increase in taxes attributable to the millage increase;

6. On the first day of publication, the notice was posted on the Internet website, if the taxing authority maintains an Internet website; and remained active until the taxing authority took action to approve or disapprove or abandon action on the proposed millage increase;
7. For purposes of the internet publication only, the notice contained a recitation of the current budget of the taxing authority.
8. Publications were published in a **prominent place** in the newspaper in a section **other than** the classified advertisements or the public notice section.
9. The assessor was provided notice of the date, time and place of the pending hearing;
10. A press release was issued to newspapers with substantial distribution within the jurisdiction of the taxing district; and to area broadcast media;
11. The public hearing was held in accordance with the open meetings law;
12. If the advertised public hearing was cancelled or postponed or was considered at the public hearing without action or vote, then, all of the notice requirements of R. S. 47:1705(B) for future public hearings to consider such proposal to increase millage rates were advertised and publicized;
13. Two separate ordinances or resolutions were adopted; and
14. Two-thirds of the total membership of the taxing authority voted in favor of the second ordinance or resolution to increase the millage.

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.: _____