

Step 1: Select a Taxing District

Taxing District GENERAL ALIMONY THIBODAUX C [OP] (5066001)
 Name [Purpose] (LLA Millage Number)

[View Purpose Codes](#)

Step 2: Fill in the Taxable Property valuation and Adjusted Tax Roll fields

Current Millage Rates

5.020 Mills
 2023 Millage Levied

5.020 Mills
 Maximum Authorized Levy

Reassessment Values / Dollars Generated

2023 Taxable Property Valuation	\$144,029,170.00
2024 Reappraised Taxable Property Valuation (Previous year's roll, revalued)	\$154,575,760.00
	Taxable Property Valuation after Reappraisal/Reassessment
Taxes Levied - Taxpayer	\$723,026.43
Taxes Levied Maximum Authorized	\$723,026.43

Adjusted Millage Rates

4.680
 2023 Adjusted Millage after
 Reappraisal/Reassessment

or

4.680
 Adjusted Maximum Millage

or

5.020
 Maximum Authorized Levy
 (Prior Year's)

View Submission Receipt

max = \$ 775,970.32
 Adj = \$ 723,414.56
 inc. = \$ 52,555.76

✓ Step 1: Select a Taxing District.

Taxing District **STREETS, ROADS & ALLEYS [MT] (5066002)**
 Name [Purpose] (LLA Millage Number)

[View Purpose Codes](#)

✓ Step 2: Fill in the Taxable Property Valuation and Adjusted Tax Rolls fields.

Current Millage Rates

2.740 Mills 2023 Millage Levied		2.740 Mills Maximum Authorized Levy
---	--	---

Reassessment Values / Dollars Generated

2023 Taxable Property Valuation	\$144,029,170.00
2024 Reappraised Taxable Property Valuation (Previous year's roll, revalued)	\$154,575,760.00
	Taxable Property Valuation after Reappraisal/Reassessment
Taxes Levied - Taxpayer	\$394,639.93
Taxes Levied Maximum Authorized	\$394,639.93

Adjusted Millage Rates

Adj. 2023 2.460

2.550 2023 Adjusted Millage after Reappraisal/Reassessment	or	2.550 Adjusted Maximum Millage	or	2.740 Maximum Authorized Levy (Prior Year's)
---	----	--	----	---

[View Submission Receipt](#)

max = + 423,537.58
 Adj. = + 394,168.19
 inc = + 29,369.39

Step 1: Select a Taxing District

Taxing FIRE DEPT [MT] (5066003)**District** Name [Purpose] (LLA Millage Number)[View Purpose Codes](#)

Step 2: Fill in the Taxable Property Valuation and Adjusted Tax Rate Fields

Current Millage Rates

1.830 Mills
2023 Millage Levied**1.830** Mills
Maximum Authorized Levy

Reassessment Values / Dollars Generated

2023 Taxable Property Valuation	\$144,029,170.00
2024 Reappraised Taxable Property Valuation (Previous year's roll, revalued)	\$154,575,760.00
	Taxable Property Valuation after Reappraisal/Reassessment
Taxes Levied - Taxpayer	\$263,573.38
Taxes Levied Maximum Authorized	\$263,573.38

Adjusted Millage Rates

Adj. 2023 1.640

1.710
2023 Adjusted Millage after
Reappraisal/Reassessment

or

1.710
Adjusted Maximum Millage

or

1.830
Maximum Authorized Levy
(Prior Year's)[View Submission Receipt](#)

max = \$ 282,873.64
 Adj. = \$ 264,324.55
 inc = \$ 18,549.09

✓ Step 1: Select a Taxing District.

Taxing FIRE PROTECTION FACILITIES [AM] (5066007)
District Name [Purpose] (LLA Millage Number)

[View Purpose Codes](#)

✓ Step 2: Fill in the Taxable Property Valuation and Adjusted Taxable Value.

Current Millage Rates

5.000 Mills
 2023 Millage Levied

5.000 Mills
 Maximum Authorized Levy

Reassessment Values / Dollars Generated

2023 Taxable Property Valuation	\$144,029,170.00
2024 Reappraised Taxable Property Valuation (Previous year's roll, revalued)	\$154,575,760.00
	Taxable Property Valuation after Reappraisal/Reassessment
Taxes Levied - Taxpayer	\$720,145.85
Taxes Levied Maximum Authorized	\$720,145.85

Adjusted Millage Rates

Adj. 2023 4.480

4.660
 2023 Adjusted Millage after
 Reappraisal/Reassessment

or

4.660
 Adjusted Maximum Millage

or

5.000
 Maximum Authorized Levy
 (Prior Year's)

[View Submission Receipt](#)

max = \$772,878.80
 Adj. = \$720,323.04
 Inc. = \$52,555.76

NOTICE REQUIREMENTS WHEN “ROLLING FORWARD”

Roll 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 is required for the roll forward AND a public meeting is required to adopt the millage.

Art. VII, § 23(C) of the La Const.

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

R.S. 47:1705(B)

- Public hearings will be held in accordance with the Open Meetings Law.
- Additional notice requirements for increasing millage rates without further voter approval, apply to all parishes except Rapides.
- Publications shall contain a statement:
Tax recipient body intends to consider levying additional or increased millage rates without further voter approval.
- Publications shall be published on two (2) separate days in the official journal and in another newspaper with a larger circulation within the taxing authority, 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, has to have at least 30 days from the date of the second publication to the hearing date.
- The Louisiana Tax Commission shall prescribe publication requirements which shall include:
 - Placement in a prominent section of the newspapers;
 - Placement cannot be in the classified advertisement or public notice sections of the newspapers;
 - Formatted in a box with a bolded outline;
 - A size of not less than 2 inches by 4 inches (2” x 4”);
 - Print in bold face type;
 - Publication charges by official journal shall not be in excess of charges for regular commercial advertising; and
 - Failure to timely publish renders the millage null, void and of no effect.

Sample Publication

Notice is hereby given pursuant to Article 7, Section 23(C) of the Louisiana Constitution and R.S. 47:1705(B) that a public hearing of Recreation District No. 3 in East Baton Rouge Parish will be held at its regular meeting place in Room 112 of the Chase Bank Building, located at 2450 Corporate Boulevard, Baton Rouge, LA on Tuesday, May 20, 2025 at 5:00 p.m. to consider levying additional or increased millage rates without further voter approval or adopting the adjusted millage rates after reassessment and rolling forward to rates not to exceed the prior year's maximum. The estimated amount of tax revenues to be collected in the next year from the increased millage is \$86,421.24, and the amount of increase in taxes attributable to the millage increase is \$6,830.75.

- Tax recipient body shall provide the assessor in its parish the date, time, and place of the pending public hearing.
- Assessor shall maintain a list of all pending hearings in his parish.
- Assessor may publish such hearing dates on his website.
- 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.

Additional notice requirements were added by Act 498 of the 2009 Regular Session, amending R.S. 47:1705(B)(2)(c). These requirements apply to all parishes, except Rapides.

- On the first day of publication, occurring no less than 30 days before the public hearing date, the tax recipient body must post the notice of public hearing on their Internet website, if there is one.
- The internet posting shall remain active until action has been taken to approve or disapprove or action has been abandoned on the proposed millage increase.

Additional notice requirements were added by Act 1027 of the 2010 Regular Session, amending R.S. 47:1705(B)(2)(c)(i). These requirements apply to all parishes, except Rapides.

- The publications to consider levying additional or increased millage rates without further voter approval shall contain:
 - 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.

R.S. 47:1705.1 enacted by Act 258 of the 2013 Legislative Session and re-enacted by Act 488 of the 2022 Legislative Session

- Requires any taxing authority with a nonelected board and in any parish with a population between 245,000 and 265,000 to coordinate date, time and place for all public hearings in which they seek a millage increase. The parish governing authority shall establish a schedule of specific dates and times for the conduct of the public hearings and public meetings. At the discretion of the parish governing authority, public hearings and public meetings on the same date shall be scheduled sequentially in a manner which allows for the maximum opportunity for taxpayer attendance to the greatest degree practicable. Further, the schedule shall be configured to facilitate the opportunity for an interested property owner from a particular geographic area to be in attendance regarding consideration of various taxing authorities' proposed increases in millages that affect his property.

Subsequent Meeting

- If the public hearing to consider levying additional or increased millage is cancelled or postponed, OR if the proposal was considered at the public hearing without action or vote, then, any future hearing to consider such proposal shall be advertised and publicized as required in R.S. 47:1705(B) except that no newspaper advertisement shall be required.
- For each subsequent public hearing from the newspaper advertised hearing date, the tax recipient body shall again:
 - Provide the assessor with the date, time and place of it pending hearing;
 - Assessor shall maintain a list of the pending hearing dates;
 - Assessor may publish the hearing dates on his website;
 - Issue a press release to newspapers with substantial distribution within the parish of recipient's jurisdiction; and
 - Issue a release to area broadcast media.

R.S. 42:11 – 28 [R.S. 42:11, et seq.] Open Meetings Law

- All public bodies shall give written public notice of any regular, special, or rescheduled meeting no later than twenty-four hours, exclusive of Saturdays, Sundays, and legal holidays, before the meeting.
- Every meeting of any public body shall be open to the public unless closed pursuant to R.S. 42:16, R.S. 42:17, and R.S. 42:18.
- All votes by members of the public body shall be viva voice (oral or electronic machine displaying vote and identifying who cast the vote) and entered into the minutes of the meeting.
- Public bodies are prohibited from utilizing any manner of proxy voting procedure, secret balloting, or any other means to circumvent the intent of the open meetings law.
- Public bodies shall allow a public comment period at any point in the meeting prior to action on an agenda item upon which a vote is to be taken. The governing body may adopt reasonable rules and restrictions regarding such comment period.

- Before the public body may take any action on the item, the presiding officer or his designee shall read aloud the description of the item.
- **IF** the public meeting (and/or public hearing) is being held by electronic means under the provisions of R.S. 42:17.1 (**and only** after a gubernatorially declared state of emergency or disaster), the presiding officer certifies that the required certification and language have been properly noticed. See Question 26 of the [LLA's Open Meeting Law FAQ](#) for sample certification.

Notice Requirements for Public Hearing

- Written public notice (with specific language and formatting) must be published twice in the official journal and twice in a newspaper with a larger circulation, if there is one, no less than 30 days before the public hearing.
- Written public notice is required no less than 24 hours before the public hearing.
- Written public notice shall include:
 - Full and complete hearing agenda;
 - ✓ The agenda shall not be changed less than 24 hours prior to the hearing;
 - ✓ Each item on the agenda shall be listed separately and described with reasonable specificity;
 - Date of the hearing;
 - Time of the hearing; and
 - Place or location where the hearing will be held.
- Notice of the public hearing may be:
 - Posted at the principal office of the public body, or if no such office exists, at the building in which the meeting is to be held; OR
 - Published in the official journal of the public body.

In addition to the posting or publishing requirement, the public body shall post the notice on their internet website.

Notice Requirements for Public Meeting

- Written public notice is required no later than 24 hours before the public meeting.
- Written public notice shall include:
 - Full and complete meeting agenda;
 - ✓ The agenda shall not be changed less than 24 hours prior to the meeting;
 - ✓ Each item on the agenda shall be listed separately and described with reasonable specificity.
 - Date of the meeting;
 - Time of the meeting; and
 - Place or location where the meeting will be held.

- Notice of the public meeting may be:
 - Posted at the principal office of the public body, or if no such office exists, at the building in which the meeting is to be held; OR
 - Published in the official journal of the public body.

In addition to the posting or publishing requirement, the public body shall post the notice on their internet website.

Additional Agenda Requirements (during actual meeting)

- Presiding officer or designee must read aloud the description of each agenda item before any action is taken.
- Allow a public comment period at any point in the meeting prior to action on any agenda item upon which a vote is to be taken.
- The public body may adopt reasonable rules and restrictions regarding such comment period.

General Notice Requirements

- Agenda must be clear as to what the public body is doing in the meeting;
- Action verbs are required for millage rate adoption so the public will be completely informed that millage rates will be adopted during the meeting. Examples of action verbs: adopt, fix, set, establish, etc;
- If category headings are used on the agenda, list the items below the heading or include the word "None;"
- Millage adoption must take place in a public meeting;
- If the notice/agenda of the public meeting is posted, the date of posting and time must be shown to provide evidence that at least 24 hours' notice was given to the public;
- If the notice/agenda of the public meeting is published in the official journal of the public body, the full tear sheet must be furnished. The full tear sheet of the newspaper will show the name of the paper, the date of publication, and the advertisement. The full meeting agenda in this case;
- The legislative auditor requests that the public body prepare the notice/agenda on letterhead, if possible. This is not mandatory;
- If the notice/agenda is prepared on letterhead, the "place" of meeting still has to be set forth in the agenda;
- If the notice/agenda is not prepared on letterhead, clearly show the name of the taxing district;

DOCUMENTS REQUIRED WHEN “ROLLING FORWARD”

Remember a public hearing and a public meeting are required when rolling forward.

Applicable Laws:

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

- Two-thirds vote of the total membership of a taxing authority without further voter approval.

R.S. 47:1705(B)(1)(a) requires:

- Two-thirds vote of the total membership of a taxing authority without further voter approval.

R.S. 47:1705(B)(2)(a) requires:

- An ordinance or resolution which shall set forth and designate the adjusted millage rate.

R.S. 47:1705(B)(2)(b) requires:

- Another separate ordinance or resolution which shall set forth and designate not only the increased millage rate but also the adjusted millage rate.

Documents required (these will be submitted to the Legislative Auditor for approval)

- Notice of Public Hearing, including the complete agenda;
- Notice of Public Meeting, including the complete agenda;
- Two Ordinances or Resolutions;
- Affidavit;
- Notary datasheet;
- **Certification** IF the public meeting (and/or public hearing) was held by electronic means under the provisions of R.S. 42:17.1 (**only** after a gubernatorially declared state of emergency or disaster). The presiding officer certifies that the required certification and language have been properly noticed. See Question 26 of the [LLA's Open Meeting Law FAQ](#) for sample certification.

All other notices and documentation required to roll forward are to be kept by the taxing authority. **Important note:** the required publications, as well as all other documentation, will be subject to audit by the Tax Review Officer and must be made available upon request.

Requirements for the Resolution or Ordinance

- Two separate resolutions or ordinances
 - First resolution or ordinance
 - ✓ Requires a simple majority vote of members present;
 - ✓ Must set forth and designate the adjusted millage rate determined at reassessment;
 - ✓ All adjusted millage rates may be set forth and designated in one resolution or ordinance.
 - Second resolution or ordinance
 - ✓ Requires 2/3 vote of the total membership of the board;
 - ✓ Must set forth and designate the adjusted millage rate determined at reassessment AND the increased rate being levied for the current tax year;
 - ✓ All other millage rates that are NOT subject to the roll forward but are being levied may be levied under the current year column. These will not have an adjusted millage rate.

Both resolutions and ordinances shall:

- Be signed by an authorized person;
- Show the date of adoption. This must correspond with the meeting date;
- Reflect a complete vote count, including:
 - Yeas;
 - Nays;
 - Absent;
 - Abstained.

Requirements for the Affidavit

- A sworn statement required by the Legislative Auditor to be assured by the public body the meeting was properly held.
- Affiant is attesting all of the notice requirements prescribed by the Open Meetings Law have been met.
- The blanks to be completed on the affidavit are describing the public meeting was held in compliance with the Open Meetings Law; therefore, the required date, time and place of meeting should correspond with the notice of public meeting.
- At the statement 'Roll Forward Occurred,' mark "Yes."
- Affiant is attesting that all requirements to roll forward (or increase millage rates) were done by the taxing authority.
- Affiant is attesting that **all** requirements of Article VII, §23(C) of the Louisiana Constitution, Revised Statute 47:1705(B) and Revised 42:11-28 were met.
- Name of affiant must be set forth in the affidavit.
- Affiant's signature is required.
- Affiant must sign in the presence of the notary.
- Notary is required by [R.S. 35:12](#) to type, print, or stamp his or her name as commissioned with the Secretary of State.

Notary Datasheet

- Go to the Secretary of State's website, www.sos.la.gov, to obtain the datasheet.
- Confirm the notary typed, printed or stamped as commissioned.
- Confirm the notary's identification number or bar roll number.
- Confirm the notary's status is "Active," no other status will be accepted.
- Print and attach a copy of the Notary Detailed Datasheet on the notary signing the affidavit.

TYPES OF AD VALOREM TAXES

Types of Millages a/k/a Taxes

- Constitutional
- Statutory
- Voter-approved

Constitutional Millage

- Some examples of millage rates authorized by the Constitution are:
 - [Art. VI, § 27\(A\)](#) authorizes municipalities to levy 7.0 mills for general purposes;
 - [Art. VI, § 26\(A\)](#) authorizes parish governing authorities to levy 4.0 mills for general purposes;
 - [Art. VIII, §13\(C\)](#) authorizes school board to levy 5.0 mills for maintenance.

Statutory Millage

- Millage that is authorized by the Legislature to be levied by a taxing authority. Some millages have specific rates set forth in the statutes, and some millages are determined by a formula. Examples of millage rates authorized by the statutes are:
 - [R.S. 15:1099.5](#) authorizes a governing authority that enters into a program for juvenile justice to levy a specific millage for a number of years.
 - [R.S. 47:1925.2](#) authorizes the creation of assessment districts and a formula to determine the millage rate to be levied initially.
- It is the responsibility of the taxing authority to furnish the assessor and the legislative auditor with the Act that creates a tax. The tax will not be added to the tax roll without it.

Voter-Approved Millage

- Millages that are authorized by a majority of the electors in that taxing district.
- The State Bond Commission and the Secretary of State approve the proposition before it goes to the voters.
- The proposition will contain, but is not limited to:
 - The millage to be levied;
 - The purpose of the tax;
 - A term;
 - A beginning date;
 - A recitation of the dollars to be collected in one year from the tax.
- Propositions voted on for bonds will not have a specific millage, but will have an amount not to exceed an issue value, as well as other criteria.

- After the tax passes, the taxing district will canvass the votes and prepare a procès verbal showing the election results.
- In addition to all requirements, [R.S. 18:1293](#) requires the procès verbal to include a copy of the notice of election and proof of publication.
- The procès verbal will be recorded by the Secretary of State and the mortgage records of the parish of the taxing district.
- The taxing authority or its bonding attorney will forward a copy of the recorded procès verbal to the legislative auditor.

Maximum Millage Report

- A report showing all millages for each parish and the municipalities therein is available on the LLA website and at the assessors' secured site. This report is to be used for informational purposes only. It is not mandated by law.
- The report shows information about the millages approved to be levied by a taxing authority including the expiration date of the voter-approved millages.
- The report is updated each year as soon as the previous tax year is concluded, usually during February or March.
- It is the responsibility of the taxing authority to renew or put the proposition before the voter to continue a tax.
- If an election is held and the proposition fails, the Louisiana Constitution requires a 6 month waiting period before putting it on the ballot again, unless there is an emergency.