

# Ad Valorem Taxes and Millage Adoption

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# REASSESSMENT

## **Article VII, §18(F) of the LA Constitution**

Requires all property subject to taxation to be reappraised and valued at least once every four (4) years.

## **Article VII, §23(B) of the LA Constitution**

Mandates the adjustment of ad valorem taxes either upward or downward depending on property values.



# REASSESSMENT RESULTS

## INCREASE IN TAXABLE PROPERTY VALUE

The millage rate will decrease to ensure the same dollars as the prior year

OR

## DECREASE IN TAXABLE PROPERTY VALUE

The millage rate will increase to ensure the same dollars as the prior year



# REASSESSMENT FORM

## Increase in Taxable Property Values

Current Millage Rates			
35.000 Mills 2019 Millage Levied		35.000 Mills Maximum Authorized Levy	
Reassessment Values			
		Taxable Property Valuation 2019	\$581,642,162.00
Assessor submits all property values.		2020 TAX ROLLS AS ADJUSTED BY REAPPRAISAL/REASSESSMENT	\$604,907,848.00
		(Previous year's roll, revalued)	Taxable Property Valuation after Reappraisal/Reassessment
		Taxes Levied - Taxpayer	\$20,357,475.67
		Taxes Levied Maximum Authorized	\$20,357,475.67
Adjusted Millage Rates			
33.650 2020 Adjusted Millage after Reappraisal/Reassessment	or	33.650 Adjusted Maximum Millage	or
		35.000 Maximum Authorized Levy (Prior Year's)	

# REASSESSMENT FORM

## Decrease in Taxable Property Values

Current Millage Rates				
12.040 Mills 2021 Millage Levied			12.040 Mills Maximum Authorized Levy	
Reassessment Values				
		Taxable Property Valuation 2021		\$9,146,913.00
Assessor submits all property values.		2022 TAX ROLLS AS ADJUSTED BY REAPPRAISAL/REASSESSMENT (Previous year's roll, revalued)		\$8,984,805.00
				Taxable Property Valuation after Reappraisal/Reassessment
		Taxes Levied - Taxpayer		\$110,128.83
		Taxes Levied Maximum Authorized		\$110,128.83
Adjusted Millage Rates				
12.260 2022 Adjusted Millage after Reappraisal/Reassessment	or	12.260 Adjusted Maximum Millage	or	

# Millage Adoption Options When Property Values Increase

Levy the “Adjusted Maximum Millage” to generate the same revenue. The “Adjusted Maximum Millage” is the prior year’s levied rate adjusted by reassessment.

Requires a public meeting.

- R.S. 42:11 – 28, Open Meetings Law

# Millage Adoption Options

## When Property Values Increase (Cont'd.)

Roll forward to anything over the “Adjusted Maximum Millage” up to the “Maximum Authorized Levy” to increase revenue. The “Adjusted Maximum Millage” is the prior year’s levied rate adjusted by reassessment. The “Maximum Authorized Levy” is a rate that is higher than the adjusted maximum millage and was levied in the previous reassessment cycle. Requires a public hearing and a public meeting.

- Article VII, §23(C) of the LA Constitution; and
- R.S. 47:1705(B).

# Millage Adoption Options When Property Values Decrease

Levy the “Adjusted Maximum Millage” to generate the same revenue. The “Adjusted Maximum Millage” is the prior year’s levied rate adjusted by reassessment.

- R.S. 42:11 – 28, Open Meetings Law



# **Millage adoption documents submitted by local government taxing districts include; but are not limited to:**

## **Roll Forward**

- Publications from official journal and another newspaper (if applicable);
- Notice of Public Hearing, including the complete agenda;
- Notice of Public Meeting, including the complete agenda;
- Ordinance or Resolution adopting adjusted millage rates;
- Ordinance or Resolution adopting adjusted millage rates AND the increased rates;
- Affidavit.

## **Maintain Same Revenue**

- Notice of Public Meeting, including the complete agenda;
- Ordinance or Resolution adopting adjusted millage rates;
- Affidavit.



# Pension Reports

- R.S. 11:82 (A) and R.S. 11:1481(1)(a)(i) set forth the percentage of ad valorem tax contributions for certain state and statewide retirement systems.
- R.S. 24:513(O) mandates the Legislative Auditor to annually review, calculate and certify, using the grand recapitulation of the assessment roll provided by the Louisiana Tax Commission, the amount due to each public retirement system.
- R.S. 24:513(O) also mandates the Legislative Auditor to provide the sheriff or tax collector of each parish a report setting forth the certified amounts due to each public retirement system.
- R.S. 11:82 (A) and R.S. 11:1481(1)(a)(i) applies to the following state or statewide retirement systems:
  - Assessors' Retirement Fund
  - Clerks of Court Retirement & Relief Fund
  - District Attorney's Retirement System
  - Municipal Employees Retirement System
  - Parochial Employee Retirement System
  - Registrar of Voters Employee Retirement System
  - Sheriffs' Pension & Relief Fund
  - Teachers' Retirement Fund



**Office of the Louisiana Legislative Auditor**  
 2021 Franklin Parish Pension Report  
 Excluding Assessors' Retirement Fund

**PGMID: MIL100**

Factor: 0.029586509

**Date: 12/16/2021**

**Time: 12:06:24 PM**

TAX	MILKEY	AUTH RATE	TAXPAYER COLUMN OF TAX ROLL	PENSION FUNDS
LEVEE DIST TENSAS BASIN *	1039002	4.71	391,888.64	11,594.62
GENERAL ALIMONY	1039003	3.26	280,279.14	8,292.48
EXEMPTED MUNICIPALITIES	1039004	1.63	41,300.28	1,221.93
LIBRARY	1039006	7.67	853,769.63	25,260.06
FIRE PROT DIST NO 2	1039007	10.53	244,620.13	7,237.46
HEALTH UNIT/MOSQUITO	1039009	3.30	367,332.44	10,868.08
COURTHOUSE	1039010	4.08	454,156.47	13,436.90
ROAD EQUIPMNT/EMPLOYEE SALARY	1039011	4.27	475,305.91	14,062.64
DRAINAGE SYSTEM	1039014	11.19	1,245,590.90	36,852.69
LAW ENFORCEMENT DIST	1039015	9.25	1,029,661.41	0.00
SCHOOL DIST REGULAR	1039017	4.62	514,270.39	15,215.47
SCHOOLS PARISHWIDE	1039018	4.54	505,365.28	14,951.99
SCHOOLS PARISHWIDE	1039019	15.67	1,744,289.41	51,607.43
ASSESSMENT DISTRICT	1039034	7.00	779,198.83	0.00
EQUIPMENT PARISHWIDE	1039038	8.14	906,086.68	26,807.94
FIRE PROT DIST NO 3	1039039	15.04	78,814.36	2,331.84
FIRE PROT DIST NO 4	1039040	10.66	114,594.88	3,390.46
COUNCIL ON AGING	1039041	2.07	230,417.62	6,817.25
FIRE PROT DIST, CROWVILLE	1039042	4.02	95,236.10	2,817.70
HOSPITAL SERV DIST NO 1	1039043	13.07	1,454,857.00	43,044.14
FIRE PROT DIST NO 5	1039044	10.03	188,421.37	5,574.73

TOTAL:	\$11,995,456.87	\$301,385.84
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**TO BE SETTLED AS FOLLOWS:**

Assessors' Retirement Fund (.0025)	\$0.00
Clerks' of Court Retirement & Relief Fund (0.0025)	\$29,988.64
District Attorney's Retirement System (0.002)	\$23,990.91
Municipal Employees' Retirement System (0.0025)	\$29,988.64
Parochial Empl Retirement Sys (0.0025)	\$29,988.64
Regist of Voters Empl Retirement Sys (0.000625)	\$7,497.16
Sheriffs' Pension & Relief Fund (0.005)	\$59,977.28
Teachers' Retirement System (0.01)	\$119,954.57
<b>TOTAL:</b>	<b>\$301,385.84</b>

LLA is statutorily required to review, calculate and certify, using the grand recapitulation of the assessment roll provided by the Louisiana Tax Commission, the amount due to each public retirement system as provided by law. LLA is not required to identify and does not identify the source of the funds used to meet the pension funding requirements.

Louisiana Legislative Auditor 12/16/2021 12:06:24 PM

[Click Here](#)  
 To Display 2021 Franklin Parish  
 Assessor's Pension Report



**Office of the Louisiana Legislative Auditor**  
2021 Franklin Parish Pension Report

**PGMID:** MIL100A

Factor: 0.002942775

**Date:** 12/16/2021

**Time:** 12:06:29 PM

TAX	MILKEY	AUTH RATE	TOTAL TAX COLUMN OF TAX ROLL	PENSION FUNDS
LEVEE DIST TENSAS BASIN *	1039002	4.71	500,232.09	1,472.07
GENERAL ALIMONY	1039003	3.26	365,634.59	1,075.98
EXEMPTED MUNICIPALITIES	1039004	1.63	48,322.87	142.20
LIBRARY	1039006	7.67	1,087,633.98	3,200.66
FIRE PROT DIST NO 2	1039007	10.53	294,453.08	866.51
HEALTH UNIT/MOSQUITO	1039009	3.30	467,952.04	1,377.08
COURTHOUSE	1039010	4.08	578,558.89	1,702.57
ROAD EQUIPMNT/EMPLOYEE SALARY	1039011	4.27	605,501.58	1,781.85
DRAINAGE SYSTEM	1039014	11.19	1,586,782.82	4,669.54
LAW ENFORCEMENT DIST	1039015	9.25	1,311,718.17	0.00
SCHOOL DIST REGULAR	1039017	4.62	655,142.70	1,927.94
SCHOOLS PARISHWIDE	1039018	4.54	643,798.25	1,894.55
SCHOOLS PARISHWIDE	1039019	15.67	2,222,096.58	6,539.13
ASSESSMENT DISTRICT	1039034	7.00	992,638.69	0.00
EQUIPMENT PARISHWIDE	1039038	8.14	1,154,281.70	3,396.79
FIRE PROT DIST NO 3	1039039	15.04	113,617.18	334.35
FIRE PROT DIST NO 4	1039040	10.66	154,265.35	453.97
COUNCIL ON AGING	1039041	2.07	293,533.55	863.80
FIRE PROT DIST, CROWVILLE	1039042	4.02	118,479.53	348.66
HOSPITAL SERV DIST NO 1	1039043	13.07	1,853,377.60	5,454.07
FIRE PROT DIST NO 5	1039044	10.03	267,212.41	786.35

TOTAL:	\$15,315,233.65	\$38,288.08
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TO BE SETTLED AS FOLLOWS:

Assessors' Retirement Fund (.0025)	\$38,288.08
Clerks' of Court Retirement & Relief Fund (.0025)	\$0.00
District Attorney's Retirement System (.002000000)	\$0.00
Municipal Employees' Retirement System (.0025)	\$0.00
Parochial Empl Retirement Sys (.0025)	\$0.00
Regist of Voters Empl Retirement Sys (.000625000)	\$0.00
Sheriffs' Pension & Relief Fund (.0050)	\$0.00
Teachers' Retirement System (.0100)	\$0.00
TOTAL:	\$38,288.08

LLA is statutorily required to review, calculate and certify, using the grand recapitulation of the assessment roll provided by the Louisiana Tax Commission, the amount due to each public retirement system as provided by law. LLA is not required to identify and does not identify the source of the funds used to meet the pension funding requirements.



## CONTACT INFORMATION:

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