ST. TAMMANY PARISH COUNCIL

RESOLUTION

RESOLUTION COUNCIL SERIES NO.: C-7134

COUNCIL SPONSOR: MR. IMPASTATO PROVIDED BY: COUNCIL OFFICE

RESOLUTION URGING THE ST. TAMMANY PARISH LEGISLATIVE DELEGATION TO PROPOSE LEGISLATION ALLOWING THE LEVYING OF A LOWER MILLAGE RATE BY A LOCAL TAXING AUTHORITY WHILE MAINTAINING THE AUTHORITY'S ABILITY TO ADJUST TO THE CURRENT AUTHORIZED MILLAGE RATE.

WHEREAS, the voters approve a millage rate for taxing bodies when a tax proposition is approved, and this rate is the maximum rate the taxing body can collect unless it is adjusted due to a change in property values during a reassessment year; and

WHEREAS, a taxing body can reduce, or roll down, the millage rate if the millage rate results in revenue that exceeds the agencies' operational and capital needs; and

WHEREAS, the current state law requires taxing bodies to go to the maximum rate, or roll up, once in a four-year cycle to 'preserve' the maximum rate; if the taxing body does not roll up the maximum rate will be reduced; and

WHEREAS, this law encourages taxing bodies to collect more tax dollars at least once in the four-year cycle to protect the long-term financial stability of the agency; and

WHEREAS, The St. Tammany Parish Legislative delegation works to protect the citizens of St. Tammany and its tax dollars from over-collection; and

WHEREAS, in 2021 Senate Bill 154 addressed this issue by changing the law allowing the maximum millage rate until the approved term expires, once approved this issue went to the Louisiana voters in November of 2022 but it was rejected; and

WHEREAS, the St. Tammany Parish Council believes this proposed amendment was rejected because the public did not fully understand the effect of the ballot measure.

THE PARISH COUNCIL OF ST. TAMMANY HEREBY RESOLVES that it is urging the St. Tammany Parish Legislative Delegation to address in the next legislative session the authorit of taxing bodies to maintain their voter-approved maximum millage rates without having to roll their millage forward during each four-year reassessment cycle.

BE IT FURTHER RESOLVED that the Council is committed to help educate the voters if the amendment goes back to the Louisiana voters.

| THIS RESOLUTION HAVING BEEN SUBMITTED AS FOLLOWS: | TO A VOTE AND THE VOTE THEREON WAS |
|---|------------------------------------|
| MOVED FOR ADOPTION BY: | SECONDED BY: |
| YEAS: | |
| NAYS: | |
| ABSTAIN: | |
| | |

ABSENT:

THIS RESOLUTION WAS DECLARED ADOPTED ON THE 10TH DAY OF JULY, 2025, AT A REGULAR MEETING OF THE PARISH COUNCIL, A QUORUM OF THE MEMBERS BEING PRESENT AND VOTING.

JOE IMPASTATO, COUNCIL CHAIR ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

RESOLUTION COUNCIL SERIES NO.: C-6974

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