

ST. TAMMANY PARISH COUNCIL

RESOLUTION

RESOLUTION COUNCIL SERIES NO.: C-7255

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 amendment, if passed, would result in the lowering of taxes thus it is worth proposing to the voters again with a vigorous educational effort.

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 authority 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 TO A VOTE AND THE VOTE THEREON WAS AS FOLLOWS:

MOVED FOR ADOPTION BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_

YEAS:

NAYS:

ABSTAIN:

ABSENT:

THIS RESOLUTION WAS DECLARED ADOPTED ON THE 5<sup>TH</sup> DAY OF FEBRUARY, 2026, AT A REGULAR MEETING OF THE PARISH COUNCIL, A QUORUM OF THE MEMBERS BEING PRESENT AND VOTING.

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CHERYL TANNER, COUNCIL CHAIR

ATTEST:

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KATRINA L. BUCKLEY, CLERK OF COUNCIL