

August 28, 2000
OPINION NUMBER 00-245(A)

Mr. Michael E. Ponder
East Baton Rouge Parish Attorney
222 St. Louis Street
Post Office Box 1471
Baton Rouge, LA 70821

127 Taxation - Reassessment
Article VII, §23 of Louisiana Constitution

The prior years maximum for purposes of reassessment is the year prior to the last reassignment and not the year prior to which the taxing authority opts to increase its maximum authorized millage.

Dear Mr. Ponder:

It has been brought to the attention of the undersigned that the recent opinion issued to you concerning the phrase *But not in excess of the prior years maximum* found in Article VII, Section 23 of the Louisiana Constitution, contains a factual error which may cause confusion. In Op.Atty.Gen. 00-245 and in this opinion, we reaffirm the finding in Op.Atty.Gen. 82-758 that the phrase *But not in excess of the prior years maximum* should be interpreted as referring to the year prior to reassessment and not the year prior to which the taxing authority opts to increase its maximum authorized millage. However, Op.Atty.Gen. 00-245 goes on to erroneously state that the last reassessment was in 1996 and therefore the prior year's maximum would be 1995. The last reassessment is the current reassessment in the year 2000; therefore, the prior years maximum would be 1999, not 1995. Op.Atty.Gen. 00-245 should be modified accordingly. We apologize for any confusion this may have caused.

Yours very truly,

RICHARD P. IEYOUB
Attorney General

BY:

MARTHA S. HESS
Assistant Attorney General

RPI/MSH
cc: Legislative Auditor

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Syllabus

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Date Received:

Date Released: August 28, 2000

Martha S. Hess
Assistant Attorney General