

CHAPTER 5

Taxation

Article A.	Property Tax
Section 5.1	Millage and rate of taxation
Section 5.2	Assessment and collection
Section 5.3	Interest penalty; rate; collection

A. Property Tax

Section 5.1 Millage and rate of taxation

(a) In order to provide funds to defray the expenses of municipal government and for general municipal and local purposes, strictly public in their nature, a tax for the year 1992, and every year thereafter, of two and ninety-five hundredths (2.95) mills on the dollars of the assessed valuation of property, excluding automobiles, within the territorial limits of the town, is hereby levied as provided for by Article VI, Section 27 of the Constitution of 1974.

(b) The adjustment from the current tax rate of two and eighty-eight hundredths (2.88) mills provided in subsection (a) is in accordance with Act 433 of the 1981 Regular Session of the Legislature and with Act 28 of the First Extraordinary Session of 1981, using the information furnished by the assessor of West Baton Rouge Parish, and in order to produce the same amount of tax payable, when applied to the 1991 tax roll after assessment, as was actually produced on the 1991 tax roll. (Resolution No. 1 of 1987; Ordinance No. 5 of 1987; Ordinance No. 13 of 1992)

Section 5.2 Assessment and collection

(a) The assessor for the parish of West Baton Rouge, Louisiana, be and he is hereby authorized and directed to extend the millage levied herein on the assessment rolls of the Town of Brusly, Louisiana, for the year 1986 and every year thereafter. (Resolution No. 1 of 1987; Ordinance No. 5 of 1987)

(b) The town clerk be and he is hereby authorized and directed to collect the tax herein levied in the manner, form, and at the time prescribed by law. (Resolution No. 1 of 1987; Ordinance No. 5 of 1987)

Section 5.3 Interest penalty; rate; collection

Upon failure to pay the tax levied pursuant to this Article, commencing after the date upon which the tax is due and until ninety days thereafter, there shall be assessed an interest on the amount of the tax due at the rate set for each calendar year by the commissioner of financial institutions pursuant to La. Civil Code Art. 2924(B)(3), and thereafter there shall be assessed an interest of one and one-quarter percent per month on the amount of the tax due, which interest shall be collected by the municipality together with and in the same manner as the tax. (Ordinance adopted October 11, 1982 and January 10, 1983; Ordinance No. 2 of 1993.)