



JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

State of Louisiana
DEPARTMENT OF JUSTICE
P.O. BOX 94005
BATON ROUGE
70804-9005

November 7, 2013
OPINION 13-0193

The Honorable Sherman Q. Mack
House of Representatives, District 95
P.O. Box 1450
Livingston, Louisiana 70754

129 - TAXATION - Levy & Assessment (*ad valorem* taxes)
La. Const. art. VII, §23(C); La. R.S. 47:1705

A notice that appears on a page of the newspaper that mainly contains notice of court actions not published at the direction of governmental officials and is not located on the same page as the classified advertisement or public notice section complies with the provisions of La. R.S. 47:1705(B)(2)(c)(iii)(aa).

Dear Representative Mack:

You requested an opinion from this office regarding the publication requirements in La. R.S. 47:1705.

You provided us with a copy of an advertisement publishing a tax recipient body's public notice of the date, time, and place of a hearing at which it intends to consider levying additional or increased millage rates without further voter approval. The notice in question appeared on a page of the newspaper that mainly contains notice of court actions. Further, the editor of the paper in question, The Livingston Parish News, indicated as follows:

The display ad was placed on Page C5 next to another display ad for attorney Robert Harrison. The rest of Page C5 on that day was used for a news roundup story of criminal court news, which was written by reporter Alice Dowty. It is our practice to place these and similar types of roundup stories under a header above it to label the content. On the next page, Page C6, which is a continuation of the Sports section, you will see a roundup of sports stories labeled "Sports Shorts" that uses the same style of label head in our newspaper. We also use this sort of head for community events, obituaries, the weekly felony arrests, business news briefs, editorials, Call & Comment and some others, all of which are news products generated by our editorial staff. We never use this type of header to label any sort of advertising product. Page C2 of the paper that day contains the legal advertising section which is clearly labeled in another format in large all-capital letters as "PUBLIC NOTICES" and "SHERIFF SALES." Pages C3 and C4 are Classified pages identified by their distinctive format. The public notices and classified ads are advertising products handled by our Advertising Department, whereas Court News

and the other roundup type stories mentioned are news products handled by our Editorial Department.

Thus, your question is whether the notice complies with La. R.S. 47:1705(B)(2)(c)(iii)(aa), which requires "[p]rominent placement in the newspaper in a section *other than the* classified advertisement or *public notice section*." [Emphasis added].

Under La. Civ. Code art. 11, "[t]he words of a law must be given their generally prevailing meaning." Therefore, we turn to a dictionary definition of that term. According to Black's Law Dictionary (8th ed. 2004), a "public notice" is defined, in pertinent part, as "notice given to the public or persons affected, usu. by publishing in a newspaper general circulation."

In the current instance, the public notice section of that day's paper actually was contained on page C2, not on page C5 with the notice in question. Further, the court news in The Livingston Parish News is actually published at the direction of the paper rather than at the direction of governmental officials to give legal notice to the public or persons affected.

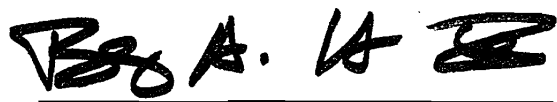
Considering the forgoing statutory authority, it is the opinion of this office that a notice that appears on a page of the newspaper that mainly contains notice of court actions not published at the direction of governmental officials and is not located on the same page as the classified advertisement or public notice section complies with the provisions of La. R.S. 47:1705(B)(2)(c)(iii)(aa).

We trust this adequately responds to your request. However, if our office can be of further assistance, please do not hesitate to contact us.

Yours very truly,

JAMES D. "BUDDY" CALDWELL
Attorney General

By:



BENJAMIN A. HUXEN II
Assistant Attorney General

JDC/BAH II