

RÉSUMÉ DIGEST

ACT 307 (HB 341)

2021 Regular Session

Freeman

Existing law creates the Upper Audubon Security District in Orleans Parish to aid in crime prevention and reduction by providing additional security for district residents. Provides that the district is governed by a seven-member board of commissioners and authorizes the governing authority of the city of New Orleans to impose a parcel fee on behalf of the district, subject to voter approval.

Existing constitution provides for freezing the assessment level for ad valorem taxes on property with a homestead exemption for an owner whose income is below a certain level (\$100,000) and who meets one of the following qualifications:

- (1) Is 65 years of age or older.
- (2) Has a service-connected disability rating of 50% or more.
- (3) Is a member of the U.S. armed forces or the La. National Guard who owned and last occupied such property and was killed in action, or is missing in action or a prisoner of war for a period exceeding 90 days.
- (4) Is permanently totally disabled.

Prior law provided that an owner who qualified for the special assessment level for ad valorem taxes was exempt from the parcel fee imposed pursuant to existing law.

New law instead requires that an owner who is granted the special assessment level prior to Jan. 1, 2022, be charged 50% of the amount charged to other owners. Requires the owner to submit to the board documentation from the assessor's office that proves his eligibility.

New law prohibits implementation of new law until Jan. 1st of the year following an election at which the imposition of the parcel fee in accordance with new law is approved by district voters.

Effective July 1, 2021.

(Amends R.S. 33:9091.12(F)(2) and (3)(a); Repeals R.S. 33:9091.12(F)(5))