AN ACT

To enact R.S. 38:1674.16.1, relative to drainage districts; to provide relative to parishes with a population between 245,000 and 265,000; to provide for the levy of a maintenance and operation tax; to provide for an effective date; and to provide for related matters. 

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 38:1674.16.1 is hereby enacted to read as follows:

§1674.16.1. Certain drainage districts

A. (1) Notwithstanding any provision of law to the contrary, the governing authority of Drainage District No. 4 in a parish with a population between two hundred forty-five thousand and two hundred sixty-five thousand based on the latest federal decennial census is authorized to call a special election on or before December 31, 2024, for approval by a majority of the electors residing within Drainage District No. 4, which the district governing authority may place on the ballot, to levy a maintenance and operation tax on each landowner of record within the district in an amount not to exceed five hundred dollars for each ten thousand square feet of each lot and parcel owned, such that the minimum tax on each lot or parcel is equal to that amount which...
would be levied on the first ten thousand square feet for:

(a) The maintenance of the levee system, pumping station, pumps, holding ponds, construction of pumping stations, and acquisition of land therefor, and other matters related thereto; and

(b) The operation of the district including cost of the pumping station operation staff, salaries of office staff, utilities and fuels, purchase of equipment necessary for the maintenance or operation of the district, contract services, insurance, personnel, and other matters related thereto or called for by law.

(2) Subject to approval of a majority of the electors of the district voting on the proposition therefor, there may be exemptions from the maintenance and operation tax provided for in this Subsection for:

(a) Property of any owner of property in the district who is over sixty-five years of age and who resides within the district, such exemption not to exceed twenty-four dollars on the first ten thousand square feet of property per lot or parcel; provided that the owner applies for the exemption annually as provided by the board of commissioners.

(b) Property of the Kingspoint Homeowners' Association Recreation Area, not to exceed twenty-four dollars per acre, so long as the recreation area remains for the private use of the Kingspoint Subdivision homeowners, and provided that the exemption is applied for annually by a person duly authorized to make such application by the Kingspoint Homeowners' Association board who shall make application as provided by the board of commissioners.

(c) Property of nonprofit organizations, such exemption not to exceed ten percent of the actual total amount of the tax due, shall be given to any nonprofit organization domiciled within the district; provided that the exemption is applied for annually by a person duly authorized to make such application by the nonprofit organization who shall make application as provided by the board of commissioners. Upon submission of said application, the applicant shall provide to the board of commissioners proof of nonprofit IRS 501(c)(3) status.
(3) Publicly owned property shall be exempt from the tax.

B. Notwithstanding any provision of law to the contrary, any election authorized in this Section may be held on any Saturday prior to December 31, 2024, as provided by the governing authority of the district, or on any date authorized by the election laws of the state. If the electors of the district authorize the tax provided in Subsection A of this Section, any fee or tax currently imposed by the district for operation and maintenance may be discontinued by the district governing authority for such period as such tax authorized by Subsection A of this Section is imposed, provided that no obligation of the district is impaired. The discontinuance of any such fee or tax as provided herein shall not affect the obligation to pay any such fee or tax previously imposed which became due prior to discontinuation and which has not been paid.

C. The maintenance and operation tax and exemptions shall be imposed by resolution at a special meeting of the board of commissioners of Drainage District No. 4, after the election on the propositions, if approved by a majority of the qualified electors within the district voting at the election. A certified copy of the resolution shall be furnished to the sheriff and ex officio tax collector of a parish with a population between two hundred forty-five thousand and two hundred sixty-five thousand based on the latest federal decennial census. The tax shall be collected by the sheriff at the same time as the parish ad valorem taxes and shall enjoy the same recourse as parish ad valorem taxes for nonpayment and shall prime all other liens, except parish ad valorem taxes.

D. The maintenance and operation tax shall become effective for the calendar year in which the maintenance and operation tax passes. The maintenance and operation tax shall be imposed for a five-year term and may be renewed for five-year terms at the end of each term by calling for a special election on or before the last day of December in the last year of each term for approval of the electors residing within Drainage District No. 4 and placing on
the ballot a proposition for renewal defining the rate and purpose of the tax
revenue. The tax shall be renewed if approved by a majority of the electors
voting.

The original instrument was prepared by James Benton. The following
digest, which does not constitute a part of the legislative instrument, was
prepared by Thomas L. Tyler.

DIGEST
SB 493 Reengrossed 2022 Regular Session Hewitt

Proposed law provides that the governing authority of Drainage District No. 4 in a parish
with a population between 245,000 and 265,000 based on the latest federal decennial census
is authorized to call a special election on or before December 31, 2022, for approval, by a
majority of the electors residing within Drainage District No. 4, which the district governing
authority may place on the ballot, to levy a maintenance and operation tax on each
landowner of record within the district, in an amount not to exceed $500 for each 10,000
square feet of each lot and parcel owned, such that the minimum tax on each lot or parcel
is equal to that amount which would be levied on the first 10,000 square feet.

Proposed law provides the tax will be for the maintenance of the levee system, pumping
station, pumps, holding ponds, construction of pumping stations and acquisition of land.

Proposed law provides that the operation of the district including cost of the pumping station
operation staff, salaries of office staff, utilities and fuels, purchase of equipment necessary
for the maintenance or operation of the district, contract services, insurance, and personnel,
and other matters related thereto or called for by law.

Proposed law provides that subject to approval of a majority of the electors of the district
voting on the proposition therefor, there may be exemptions from the maintenance and
operation tax provided for in this proposed law.

Proposed law provides that the property of any owner of property in the district who is over
65 years of age and who resides within the district, such exemption not to exceed $24 on the
first ten thousand square feet of property per lot or parcel; provided that the owner applies
for the exemption annually as provided by the board of commissioners and for property of
the Kingspoint Homeowners' Association Recreation Area, not to exceed $24 per acre, so
long as the recreation area remains for the private use of the Kingspoint Subdivision
homeowners, and provided that the exemption is applied for annually by a person duly
authorized to make such application by the Kingspoint Homeowners' Association board who
will make application as provided by the board of commissioners.

Proposed law provides that property of nonprofit organizations, such exemption not to
exceed 10% of the actual total amount of the tax due, will be given to any nonprofit
organization domiciled within the district; provided that the exemption is applied for
annually by a person duly authorized to make such application by the nonprofit organization
who will make application as provided by the board of commissioners. Upon submission of
said application the applicant will provide to the board of commissioners proof of nonprofit
status.

Proposed law provides that the maintenance and operation tax and exemptions will be
imposed by resolution at a special meeting of the board of commissioners of Drainage
District No. 4, after the election on the propositions, if approved by a majority of the
qualified electors within the district voting at the election. A certified copy of the resolution
will be furnished to the sheriff and ex officio tax collector of a parish with a population

Coding: Words which are struck through are deletions from existing law; words in boldface type and underscored are additions.
Proposed law provides that publicly owned property will be exempt from the tax.

Proposed law provides that any election authorized in this proposed law may be held on any Saturday prior to December 31, 2022, as provided by the governing authority of the district, or on any date authorized by the election laws of the state. If the electors of the district authorize the tax, any fee or tax currently imposed by the district for operation and maintenance may be discontinued by the district governing authority for such period as such tax authorized by proposed law is imposed, provided that no obligation of the district is impaired. The discontinuance of any such fee or tax as provided herein will not affect the obligation to pay any such fee or tax previously imposed which became due prior to discontinuation which has not been paid.

Effective August 1, 2022.

(Adds R.S. 38:1674.16.1)

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Technical amendments only.