

2019 Regular Session

SENATE BILL NO. 236

BY SENATOR MORRISH

TAX/LOCAL. Authorizes the governing authority of Consolidated School District Number 1 of Jefferson Davis Parish to hold an election to levy and collect a parcel fee. (gov sig)

1 AN ACT

2 To enact R.S. 39:816.1, relative to Consolidated School District Number 1 of Jefferson

3 Davis Parish; to authorize the levy of a parcel fee within district boundaries; to

4 provide for voter approval; to provide for imposition and collection; to provide a

5 limitation on the amount of any such parcel fee; to provide relative to the use of

6 proceeds; and to provide for related matters.

7 Notice of intention to introduce this Act has been published.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 39:816.1 is hereby enacted to read as follows:

10 **§816.1 Consolidated School District Number 1 of Jefferson Davis Parish;**

11 **imposition of parcel fee, submission to voters; amount; collection;**

12 **use of proceeds**

13 **A. The governing authority of Consolidated School District Number 1**

14 **of Jefferson Davis Parish may levy and collect a parcel fee within the**

15 **boundaries of the district which shall not exceed two hundred dollars per parcel**

16 **per year. The parcel fee shall be imposed by resolution of the governing**

17 **authority of the district only after the question of the imposition of the parcel**

1 fee and the purpose, rate, and duration of the parcel fee has been approved by
2 a majority of the voters of the district voting at an election held therein. The
3 proceeds of such parcel fee shall be expended for the purposes of operating,
4 maintaining, and improving the public school system in the district, and for all
5 purposes incidental thereto. Any parcel fee imposed pursuant to this Section
6 shall be levied and collected and be due and owing annually. The fee may be
7 carried on the tax rolls for Jefferson Davis Parish and collected at the same time
8 as parish ad valorem taxes.

9 B.(1) If any parcel fee is not paid when due, the district shall proceed
10 against the parcel for the collection of the amount of the fee unpaid and
11 delinquent, any collection costs incurred by the district, plus interest at a rate
12 not exceeding twelve percent on the unpaid amount of the parcel fee, and, in the
13 event legal proceedings are necessary to effect collection, court costs, and
14 reasonable attorney fees. However, attorney fees shall be payable by the parcel
15 owner only if demand by the governing authority of the district has been made
16 on the parcel owner by registered or certified mail, and such parcel owner has
17 failed to pay the amount due within ten days after such demand.

18 (2) A judgment obtained for nonpayment of a parcel fee, upon being
19 recorded in the mortgage records of Jefferson Davis Parish, shall prime all
20 other liens except those for taxes and prior recorded local or special
21 assessments. If there are one or more property mortgages on such parcel and
22 the mortgage holder or holders have notified the tax collector in Jefferson Davis
23 Parish of such recorded mortgage or mortgages, the district, prior to proceeding
24 against such parcel for failure to pay a parcel fee, shall give notice to each
25 mortgagee of the amount of the parcel fee due and owing on such parcel and
26 that such parcel fee must be paid within twenty days after the mailing of the
27 notice or proceedings will be commenced against the parcel. The notice shall be
28 sent to each such mortgage holder by certified mail, return receipt requested,
29 or be made by personal or domiciliary service on such mortgage holder. In the

1 event such notice is given, the district shall not commence such proceedings
 2 until at least twenty days after the mailing of such notice.

3 (3) Alternatively, the lien authorized by this Section may be enforced by
 4 assessing the amount of the lien against the parcel as a tax against the property.

5 The lien may be collected in the manner fixed for collection of taxes and shall
 6 be subject to the same civil penalties for delinquencies. After the governing
 7 authority of the district has incurred such costs and expenses as together with
 8 any amount of the parcel fee which remains unpaid and delinquent constitute
 9 the lien on the property, including any costs of court, attorney fees, and interest,
 10 the governing authority may send an attested bill of such unpaid amount, costs,
 11 and expenses to the assessor of Jefferson Davis Parish who shall add the amount
 12 of such bill to the next tax bill of the property owner. The lien shall prime all
 13 other liens or privileges against the property, except other tax liens, filed after
 14 the statement specified in this Section is filed with the recorder of mortgages,
 15 regardless of the date on which the lien is perfected.

16 Section 2. This Act shall become effective upon signature by the governor or, if not
 17 signed by the governor, upon expiration of the time for bills to become law without signature
 18 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 19 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 20 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part
 of the legislative instrument, were prepared by Michael Bell.

SB 236 Engrossed

DIGEST
2019 Regular Session

Morrish

Proposed law authorizes the governing authority of Consolidated School District No. 1 of Jefferson Davis Parish to levy and collect a parcel fee within district boundaries not to exceed \$200 per parcel per year. Proposed law further provides for an election to be held within the district and approved by a majority of the voters in the district.

Proposed law provides that fee proceeds are to be expended for the purposes of operating, maintaining, and improving the public school system in the district and for all purposes incidental thereto.

Proposed law provides for the parcel fee to be levied and collected annually and permits the fee to be carried on the tax rolls for Jefferson Davis Parish and be collected at the same time

as parish property taxes.

Proposed law provides for collections proceedings if any parcel fee is not paid when due, including a delinquent fee, and any collection costs incurred by the district, plus interest at a rate not exceeding 12% on the unpaid amount and, in the event legal proceedings are necessary to effect collection, court costs, and reasonable attorney fees. Relative to attorney fees, provides that they shall be payable by the parcel owner only if demand by the district's governing authority has been made on the parcel owner by registered or certified mail and the owner has failed to pay the amount due within 10 days after such demand.

Proposed law provides that a judgment for nonpayment of a parcel fee shall prime all other liens except those for taxes and prior recorded local or special assessments. States that if there are one or more property mortgages on the parcel and the mortgage holder or holders have notified the Jefferson Davis Parish tax collector of such recorded mortgage or mortgages, the district, prior to proceeding against the parcel for failure to pay a parcel fee, shall give notice to each mortgagee of the amount of the fee due on the parcel and that such fee must be paid within 20 days after the mailing of the notice or proceedings will be commenced against the parcel.

Proposed law requires that the notice be sent to each mortgage holder by certified mail, return receipt requested, or made by personal or domiciliary service on the mortgage holder. Prohibits commencement of such proceedings within 20 days of the mailing of such notice.

Proposed law provides as an alternative that the lien may be enforced by assessing the amount of the lien against the parcel as a tax against the property. States that the lien may be collected in the manner fixed for collection of taxes and shall be subject to the same civil penalties for delinquencies.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 39:816.1)