

SENATE BILL NO. 493

BY SENATOR HEWITT

1 AN ACT

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

5 Be it enacted by the Legislature of Louisiana:

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

7 **§1674.16.1. Certain drainage districts**

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

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

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

26 **(2) Subject to approval of a majority of the electors of the district voting**

1 on the proposition therefor, there may be exemptions from the maintenance and  
2 operation tax provided for in this Subsection for:

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

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

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

21 (3) Publicly owned property shall be exempt from the tax.

22 B. Notwithstanding any provision of law to the contrary, any election  
23 authorized in this Section may be held on any Saturday prior to December 31,  
24 2024, as provided by the governing authority of the district, or on any date  
25 authorized by the election laws of the state. If the electors of the district  
26 authorize the tax provided in Subsection A of this Section, any fee or tax  
27 currently imposed by the district for operation and maintenance may be  
28 discontinued by the district governing authority for such period as such tax  
29 authorized by Subsection A of this Section is imposed, provided that no  
30 obligation of the district is impaired. The discontinuance of any such fee or tax

1 as provided herein shall not affect the obligation to pay any such fee or tax  
2 previously imposed which became due prior to discontinuation and which has  
3 not been paid.

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

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

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_