

2021 Regular Session

SENATE BILL NO. 205

BY SENATORS WHITE, CLOUD, FOIL, HENRY AND TARVER

SPECIAL DISTRICTS. Creates certain parks and recreation districts in East Baton Rouge Parish. (7/1/21)

1 AN ACT

2 To amend and reenact R.S. 33:4570, 4570.2, and 4570.4(B) and to enact R.S. 33:4570.7 and

3 4570.8, relative to parks and recreation districts in East Baton Rouge Parish; to

4 create certain parks and recreation districts; to provide for boundaries; to provide for

5 the purposes of the district; to provide for governance and powers; to provide for the

6 transfer of the operation and control of certain properties and facilities to the

7 districts; to except the districts from certain authority; to provide for effective dates;

8 and to provide for related matters.

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

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 33:4570, 4570.2, and 4570.4(B) are hereby amended and reenacted  
12 and R.S. 33:4570.7 and 4570.8, are hereby enacted to read as follows:

13 §4570. The Recreation and Park Commission for the Parish of East Baton Rouge;  
14 creation

15 There is hereby created the Recreation and Park Commission for the Parish  
16 of East Baton Rouge, whose authority shall extend to the whole parish, inclusive of  
17 the territorial limits of the city of Baton Rouge **and exclusive of the districts as**

1 **provided in R.S. 33:4570.7 and 4570.8**, as those limits are now or may hereafter be  
2 fixed and determined.

3 \* \* \*

4 §4570.2. Legal status; rights and privileges

5 The commission is the legal successor of the Baton Rouge Parish and  
6 Municipal Recreation Commission for the Parish of East Baton Rouge, and succeeds  
7 to all of the rights and obligations of the said late recreation commission, and to the  
8 ownership of all of the property, movable or immovable, tangible or intangible,  
9 owned by the said late recreation commission, and to all of the rights, privileges, and  
10 concessions of every kind and nature invested in and exercised by the said late  
11 recreation commission, by the city of Baton Rouge, or the parish of East Baton  
12 Rouge, **except as provided in R.S. 33:4570.7 and 4570.8**. The commission has the  
13 right to own and administer in the public welfare, and for public recreational and  
14 park purposes, the leases, concessions, rights, and privileges heretofore granted by  
15 the late commission council of the city of Baton Rouge, and the late police jury of  
16 the parish of East Baton Rouge to the said late recreation commission and to develop  
17 and expand upon these leases, concessions, rights, and privileges.

18 \* \* \*

19 §4570.4. Corporate status; bonds; taxes; collections

20 \* \* \*

21 B. In addition to the foregoing, and in accordance with the provisions of  
22 Article VI, Section 32 of the Constitution of Louisiana and any other applicable  
23 provisions of the constitution and laws of the state, the commission may impose and  
24 collect from year to year taxes upon all of the taxable property carried on the  
25 assessment rolls of the parish of East Baton Rouge **except for the property**  
26 **contained within the boundaries of the recreation districts created pursuant to,**  
27 **and except as provided in, R.S. 33:4570.7 and 4570.8**, which in the aggregate and  
28 exclusive of any taxes levied to pay debt service on bonds of the commission shall  
29 not exceed eighteen mills on the dollar of assessed value as the commission shall

1 determine and the proceeds of any such tax shall be used in acquiring, developing,  
2 maintaining, and operating the public parks and recreational properties and facilities  
3 of the commission and in making available funds for the operating budget.

4 \* \* \*

5 **§4570.7. Zachary Recreation District; creation; boundaries; objects and**  
6 **purposes; governing authority; powers**

7 **A. Creation. There is hereby created a body politic and corporate which**  
8 **shall be known as the Zachary Recreation District, referred to in this Section**  
9 **as the "district". The district shall be a political subdivision of the state as**  
10 **defined in the Constitution of Louisiana.**

11 **B. Boundaries. The boundaries of the district shall be coterminous with**  
12 **boundaries of the city of Zachary.**

13 **C. Purpose. The district is established for the purpose of planning,**  
14 **developing, and operating public park and recreational properties and facilities**  
15 **in the district and administering programs and activities that promote**  
16 **recreation and the general health and well-being of citizens.**

17 **D. Governance. (1) The district shall be governed by a board of**  
18 **commissioners, referred to in this Section as the "board". The board shall be**  
19 **composed of the members of the city council of the city of Zachary.**

20 **(2) The board shall elect from its members a chairman, a vice chairman,**  
21 **a secretary-treasurer, and other such officers as it may deem necessary. The**  
22 **duties of the officers shall be fixed by the bylaws adopted by the board.**

23 **(3) The minute books and archives of the district shall be maintained by**  
24 **the secretary-treasurer of the board. The monies, funds, and accounts of the**  
25 **district shall be in the official custody of the board.**

26 **(4) Members of the board shall each receive a per diem of seventy-five**  
27 **dollars for each meeting they attend, not to exceed twelve meetings per year.**  
28 **Such per diem shall be paid out of the funds of the district.**

29 **(5) The board shall have the power and authority to name and employ**

1 a person who shall be designated as superintendent of the district and to  
2 prescribe and pay an annual salary to the superintendent. The superintendent  
3 shall not be a member of the board.

4 E. Powers. The district shall have all powers necessary or convenient to  
5 effectuate the purposes of the district, including but not limited to the following  
6 rights and powers:

7 (1) To acquire, purchase, lease as lessee, and hold and use any property,  
8 real, personal or mixed, tangible or intangible, or any interest therein necessary  
9 or desirable for effectuating its purposes, and to sell, transfer, lease as lessor,  
10 and dispose of any property or interest therein at any time acquired by the  
11 district.

12 (2)(a) To acquire by purchase, donation, expropriation, lease, or  
13 otherwise and to construct, improve, maintain, operate park and recreational  
14 facilities, and to administer programs which it deems necessary to effectuate the  
15 purposes of the district.

16 (b) For the purpose of acquiring and developing land and other property  
17 as public park areas or for public recreational purposes, the board shall have  
18 the right to expropriate property in the same manner and by the same  
19 proceedings and under the same limitations invested in and imposed by law on  
20 railroads and other quasi-public corporations.

21 (3) To enter into agreements with any person or persons, corporation,  
22 association, or other entity, including public corporations, political subdivisions,  
23 municipalities, the United States government and agencies thereof, the state of  
24 Louisiana or any of its agencies, or any combination thereof for the operation  
25 of any or all park and recreation properties and facilities.

26 (4) To enter into contracts with any public or private entity in carrying  
27 out its purposes, including but not limited to contracts for construction or  
28 acquisition of property and facilities incident to the purposes of the district.

29 (5) To fix, collect, and revise rates, charges, and rentals for parks,

1 facilities, and services as necessary.

2 (6) To adopt bylaws for the management and regulation of its affairs and  
3 for the regulation and control of recreational and park facilities within its  
4 jurisdiction.

5 (7) To cooperate and contract with the government of the United States  
6 or any department or agency thereof and with the state of Louisiana or any  
7 department, agency, or political subdivision thereof and to accept gifts, grants,  
8 and donations or property and money therefrom.

9 (8) To cooperate with the state of Louisiana or any political subdivision,  
10 department, agency, or corporation of the state for the construction, operation,  
11 and maintenance of facilities designed to accomplish the purposes for which the  
12 district is created on any basis, including the matching of funds, and by  
13 participating in projects authorized by federal or state law as it shall see fit.

14 (9) To borrow money and to pledge or grant a security device affecting  
15 all or part of its revenues, leases, rents, and other advantages as security for  
16 such loans.

17 (10)(a) For the 2021 thru 2026 tax years, to levy and collect annually an  
18 ad valorem tax not to exceed eighteen mills on the dollar of assessed valuation  
19 on all property within the district subject to ad valorem taxes in accordance  
20 with Article VI, Section 30 of the Constitution of Louisiana. The maximum  
21 assessment shall be inclusive of the ad valorem taxes currently levied by the  
22 Recreation and Park Commission for the Parish of East Baton Rouge  
23 (commission) pursuant to R.S. 33:4570.4 on properties located within the  
24 geographic boundaries of the district for which the avails are pledged as  
25 security for bonded indebtedness. Any new assessment or renewal of a current  
26 assessment in accordance with Article VI, Section 30 of the Constitution of  
27 Louisiana shall be subject to approval by a majority of the electors of the  
28 district voting on the proposition at an election called by the board and held for  
29 that purpose.

1           **(b) To levy and collect annually, beginning with the 2027 tax year and for**  
2           **such period of time as provided in the ballot proposition authorizing the levy of**  
3           **such tax, an ad valorem tax not to exceed eighteen mills on the dollar of assessed**  
4           **valuation on all property within the district subject to ad valorem taxes in**  
5           **accordance with Article VI, Section 32 of the Constitution of Louisiana, subject**  
6           **to approval by a majority of the electors of the district voting on the proposition**  
7           **at an election called by the board and held for that purpose.**

8           **(c) To levy and collect annually, beginning with the 2028 tax year or**  
9           **thereafter, an ad valorem tax in addition to the tax authorized by Subparagraph**  
10           **(b) of this Paragraph on all property within the district subject to ad valorem**  
11           **taxes in accordance with Article VI, Section 32 of the Constitution of Louisiana,**  
12           **subject to approval by a majority of the electors of the district voting on the**  
13           **proposition at an election called by the board and held for that purpose. The**  
14           **rate and duration of the tax shall be as specified in the ballot proposition**  
15           **authorizing the levy of such tax.**

16           **(d) Any taxes authorized pursuant to this Paragraph shall be collected**  
17           **in the same manner as other ad valorem taxes. The avails of any such tax shall**  
18           **be used solely for acquisition, construction, improvement, maintenance, and**  
19           **operation of park and recreational facilities or improvements and any legacy**  
20           **costs associated with the transition.**

21           **(11) To issue bonds for the purpose of constructing, acquiring,**  
22           **improving, maintaining, or extending park and recreational facilities of the**  
23           **district pursuant to Article VI, Section 33 of the Constitution of Louisiana and**  
24           **other constitutional and statutory authority supplemental thereto. Such bonds**  
25           **may be issued only after authorization by a majority of voters in the district**  
26           **voting on the proposition at an election called by the board and held for that**  
27           **purpose.**

28           **F. Transition. (1) Effective July 1, 2021, the board, acting on behalf of**  
29           **the district, shall be granted the powers provided in Subsection E of this**

1        Section. Beginning on such date, the commission shall no longer have the  
2        authority to levy and collect any taxes within the geographic boundaries of the  
3        district except any ad valorem taxes or portion thereof which avails are pledged  
4        as security for bonded indebtedness. The authority of the commission to levy  
5        and collect such taxes pursuant to this Paragraph shall expire at the time and  
6        for the year in which the indebtedness is paid off.

7                (2) The commission shall receive all ad valorem and property taxes  
8                levied pursuant to R.S. 33:4570.4 and collected on properties located within the  
9                geographic boundaries of the district through June 30, 2021. Beginning on  
10               July 1, 2021, and thereafter, the tax collector shall remit all ad valorem and  
11               property taxes levied pursuant to Paragraph (E)(10) of this Section and  
12               collected on properties located within the geographic boundaries of the district,  
13               including delinquent payments, to the district, except as required to be remitted  
14               to the commission pursuant to Paragraph (1) of this Subsection.

15               (3) The district shall begin the actual operation of public park and  
16               recreation properties and facilities within its jurisdiction on July 1, 2021.

17               (4) Beginning on the date the district begins such operation and  
18               thereafter, all lands, buildings, improvements, facilities, equipment, and other  
19               property having title vested in the public and subject to management,  
20               administration, and control by the commission pursuant to R.S. 33:4570  
21               through 4570.4 but located within the geographic boundaries of the district shall  
22               be subject to management, administration, and control of the district.

23               (5) The commission shall transfer ownership to the district its  
24               comparable pro rata share of equipment and other moveables.

25               (6) The commission shall work cooperatively with the district to effect  
26               the transfer of buildings, other facilities, assets, and equipment related to the  
27               facilities and assets located within the geographic boundaries of the district in  
28               an efficient and expeditious manner.

29               (7) Effective July 1, 2021, the commission shall provide the district with

1 immediate and complete access to:

2 (a) All buildings and facilities within the district. Such access shall  
3 include making the buildings and facilities to be transferred available, free of  
4 charge, to the district.

5 (b) All records including but not limited to maintenance, insurance, and  
6 warranty records associated with properties and other assets, including  
7 movables, to be transferred to the district.

8 (c) All financial records associated with building, facilities, and other  
9 assets to be transferred to the district, including those related to building  
10 maintenance, taxes, insurance, and indebtedness.

11 (d) The commission shall not:

12 (i) Interfere, or impede in any way, with the processes to transfer the  
13 buildings and other facilities, property, equipment, and all other assets related  
14 to those items located within the geographical boundaries of the district to the  
15 district.

16 (ii) Sell, transfer, or otherwise remove any asset or thing of value,  
17 movable or immovable, corporeal or incorporeal, attributable to the properties  
18 and equipment to be transferred to the district prior to such transfer.

19 (iii) Incur, transfer, or assign any debt or other responsibility or  
20 obligation to properties to be transferred to the district that is not properly  
21 attributable to such properties.

22 §4570.8. Central Recreation District; creation; boundaries; objects and  
23 purposes; governing authority; powers

24 A. Creation. There is hereby created a body politic and corporate which  
25 shall be known as the Central Recreation District, referred to in this Section as  
26 the "district". The district shall be a political subdivision of the state as defined  
27 in the Constitution of Louisiana.

28 B. Boundaries. The boundaries of the district shall be coterminous with  
29 boundaries of the city of Central.



1           C. Purpose. The district is established for the purpose of planning,  
2           developing, and operating public park and recreational properties and facilities  
3           in the district and administering programs and activities that promote  
4           recreation and the general health and well-being of citizens.

5           D. Governance. (1) The district shall be governed by a board of  
6           commissioners, referred to in this Section as the "board". The board shall be  
7           composed as follows:

8           (a) The member of the Louisiana House of Representatives whose district  
9           encompasses the majority of voters of the recreation district shall appoint one  
10           member.

11           (b) The member of the Louisiana Senate whose district encompasses a  
12           majority of the voters of the recreation district shall appoint one member.

13           (c) The city council of the city of Central shall appoint two members.

14           (d) The board of the Central Community School District shall appoint  
15           one member.

16           (2) All board members shall be qualified voters and residents of the  
17           district and at least twenty-one years of age.

18           (3) Board members shall serve four-year terms after initial terms as  
19           provided in this Paragraph. One member shall serve an initial term of four  
20           years; one member shall serve an initial term of three years; two members shall  
21           serve initial terms of two years; and one member shall serve an initial term of  
22           one year, as determined by lot at the first meeting of the board.

23           (4) Any vacancy which occurs prior to the expiration of the term for  
24           which a member of the board has been appointed shall be filled for the  
25           remainder of the unexpired term in the same manner as the original  
26           appointment. Board members shall be eligible for reappointment.

27           (5) The board shall elect from its members a chairman, a vice chairman,  
28           a secretary-treasurer, and other such officers as it may deem necessary. The  
29           duties of the officers shall be fixed by the bylaws adopted by the board.

1           (6) The minute books and archives of the district shall be maintained by  
2           the secretary-treasurer of the board. The monies, funds, and accounts of the  
3           district shall be in the official custody of the board.

4           (7) Members of the board shall each receive a per diem of seventy-five  
5           dollars for each meeting they attend, not to exceed twelve meetings per year.  
6           Such per diem shall be paid out of the funds of the district.

7           (8) The board shall have the power and authority to name and employ  
8           a person who shall be designated as superintendent of the district and to  
9           prescribe and pay an annual salary to the superintendent. The superintendent  
10          shall not be a member of the board.

11          E. Powers. The district shall have all powers necessary or convenient to  
12          effectuate the purposes of the district, including but not limited to the following  
13          rights and powers:

14           (1) To acquire, purchase, lease as lessee, and hold and use any property,  
15           real, personal or mixed, tangible or intangible, or any interest therein necessary  
16           or desirable for effectuating its purposes, and to sell, transfer, lease as lessor,  
17           and dispose of any property or interest therein at any time acquired by the  
18           district.

19           (2)(a) To acquire by purchase, donation, expropriation, lease, or  
20           otherwise and to construct, improve, maintain, and operate park and  
21           recreational facilities, and to administer programs which it deems necessary to  
22           effectuate the purposes of the district.

23           (b) For the purpose of acquiring and developing land and other property  
24           as public park areas or for public recreational purposes, the board shall have  
25           the right to expropriate property in the same manner and by the same  
26           proceedings and under the same limitations invested in and imposed by law on  
27           railroads and other quasi-public corporations.

28           (3) To enter into agreements with any person or persons, corporation,  
29           association, or other entity, including public corporations, political subdivisions,

1 municipalities, the United States government and agencies thereof, the state of  
2 Louisiana or any of its agencies, or any combination thereof for the operation  
3 of any or all park and recreation properties and facilities.

4 (4) To enter into contracts with any public or private entity in carrying  
5 out its purposes, including but not limited to contracts for construction or  
6 acquisition of property and facilities incident to the purposes of the district.

7 (5) To fix, collect, and revise rates, charges, and rentals for parks,  
8 facilities, and services as necessary.

9 (6) To adopt bylaws for the management and regulation of its affairs and  
10 for the regulation and control of recreational and park facilities within its  
11 jurisdiction.

12 (7) To cooperate and contract with the government of the United States  
13 or any department or agency thereof and with the state of Louisiana or any  
14 department, agency, or political subdivision thereof and to accept gifts, grants,  
15 and donations or property and money therefrom.

16 (8) To cooperate with the state of Louisiana or any political subdivision,  
17 department, agency, or corporation of the state for the construction, operation,  
18 and maintenance of facilities designed to accomplish the purposes for which the  
19 district is created on any basis, including the matching of funds, and by  
20 participating in projects authorized by federal or state law as it shall see fit.

21 (9) To borrow money and to pledge or grant a security device affecting  
22 all or part of its revenues, leases, rents, and other advantages as security for  
23 such loans.

24 (10)(a) For the 2021 thru 2026 tax years, to levy and collect annually an  
25 ad valorem tax not to exceed eighteen mills on the dollar of assessed valuation  
26 on all property within the district subject to ad valorem taxes in accordance  
27 with Article VI, Section 30 of the Constitution of Louisiana. The maximum  
28 assessment shall be inclusive of the ad valorem taxes currently levied by the  
29 Recreation and Park Commission for the Parish of East Baton Rouge

1 (commission) pursuant to R.S. 33:4570.4 on properties located within the  
2 geographic boundaries of the district for which the avails are pledged as  
3 security for bonded indebtedness. Any new assessment or renewal of a current  
4 assessment in accordance with Article VI, Section 30 of the Constitution of  
5 Louisiana shall be subject to approval by a majority of the electors of the  
6 district voting on the proposition at an election called by the board and held for  
7 that purpose.

8 (b) To levy and collect annually, beginning with the 2027 tax year and for  
9 such period of time as provided in the ballot proposition authorizing the levy of  
10 such tax, an ad valorem tax not to exceed eighteen mills on the dollar of assessed  
11 valuation on all property within the district subject to ad valorem taxes in  
12 accordance with Article VI, Section 32 of the Constitution of Louisiana, subject  
13 to approval by a majority of the electors of the district voting on the proposition  
14 at an election called by the board and held for that purpose.

15 (c) To levy and collect annually, beginning with the 2028 tax year or  
16 thereafter, an ad valorem tax in addition to the tax authorized by Subparagraph  
17 (b) of this Paragraph on all property within the district subject to ad valorem  
18 taxes in accordance with Article VI, Section 32 of the Constitution of Louisiana,  
19 subject to approval by a majority of the electors of the district voting on the  
20 proposition at an election called by the board and held for that purpose. The  
21 rate and duration of the tax shall be as specified in the ballot proposition  
22 authorizing the levy of such tax.

23 (d) Any taxes authorized pursuant to this Paragraph shall be collected  
24 in the same manner as other ad valorem taxes. The avails of any such tax shall  
25 be used solely for acquisition, construction, improvement, maintenance, and  
26 operation of park and recreational facilities or improvements and any legacy  
27 costs associated with the transition.

28 (11) To issue bonds for the purpose of constructing, acquiring,  
29 improving, maintaining, or extending park and recreational facilities of the

1 district pursuant to Article VI, Section 33 of the Constitution of Louisiana and  
2 other constitutional and statutory authority supplemental thereto. Such bonds  
3 may be issued only after authorization by a majority of voters in the district  
4 voting on the proposition at an election called by the board and held for that  
5 purpose.

6 F. Transition. (1) Effective July 1, 2021, the board acting on behalf of the  
7 district shall be granted the powers provided in Subsection E of this Section.  
8 Beginning on such date, the commission shall no longer have the authority to  
9 levy and collect any taxes within the geographic boundaries of the district  
10 except any ad valorem taxes or portion thereof which avails are pledged as  
11 security for bonded indebtedness. The authority of the commission to levy and  
12 collect such taxes pursuant to this Paragraph shall expire at the time and for the  
13 year in which the indebtedness is paid off.

14 (2) The commission shall receive all ad valorem and property taxes  
15 levied pursuant to R.S. 33:4570.4 and collected on properties located within the  
16 geographic boundaries of the district through June 30, 2021. Beginning on July  
17 1, 2021, and thereafter, the tax collector shall remit all ad valorem and property  
18 taxes levied pursuant to Paragraph (E)(10) of this Section and collected on  
19 properties located within the geographic boundaries of the district, including  
20 delinquent payments, to the district, except as required to be remitted to the  
21 commission pursuant to Paragraph (1) of this Subsection.

22 (3) The district shall begin the actual operation of public park and  
23 recreation properties and facilities within its jurisdiction on July 1, 2021.

24 (4) Beginning on the date the district begins such operation and  
25 thereafter, all lands, buildings, improvements, facilities, and equipment and  
26 other property having title vested in the public and subject to management,  
27 administration, and control by the commission pursuant to R.S. 33:4570  
28 through 4570.4 but located within the geographic boundaries of the district shall  
29 be subject to management, administration, and control of the district.

1           **(5) The commission shall transfer ownership to the district its**  
2           **comparable pro rata share of equipment and other moveables.**

3           **(6) The commission shall work cooperatively with the district to effect**  
4           **the transfer of buildings, other facilities, assets, and equipment related to the**  
5           **facilities and assets located within the geographic boundaries of the district in**  
6           **an efficient and expeditious manner.**

7           **(7) Effective July 1, 2021, the commission shall provide the district with**  
8           **immediate and complete access to:**

9           **(a) All buildings and facilities within the district. Such access shall**  
10           **include making the buildings and facilities to be transferred available, free of**  
11           **charge, to the district.**

12           **(b) All records including but not limited to maintenance, insurance, and**  
13           **warranty records associated with properties and other assets, including**  
14           **movables, to be transferred to the district.**

15           **(c) All financial records associated with building, facilities, and other**  
16           **assets to be transferred to the district, including those related to building**  
17           **maintenance, taxes, insurance, and indebtedness.**

18           **(d) The commission shall not:**

19           **(i) Interfere, or impede in any way, with the processes to transfer the**  
20           **buildings and other facilities, property, equipment, and all other assets related**  
21           **to those items located within the geographical boundaries of the district to the**  
22           **district.**

23           **(ii) Sell, transfer, or otherwise remove any asset or thing of value,**  
24           **movable or immovable, corporeal or incorporeal, attributable to the properties**  
25           **and equipment to be transferred to the district prior to such transfer.**

26           **(iii) Incur, transfer, or assign any debt or other responsibility or**  
27           **obligation to properties to be transferred to the district that is not properly**  
28           **attributable to such properties.**

29           Section 2. This Act shall become effective on July 1, 2021; if vetoed by the governor

1 and subsequently approved by the legislature, this Act shall become effective on July 1,  
 2 2021, or on the day following such approval by the legislature, whichever is later.

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The original instrument was prepared by Dawn Romero Watson. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

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## DIGEST

SB 205 Engrossed

2021 Regular Session

White

Proposed law creates three separate recreation districts in East Baton Rouge Parish from a portion of the Recreation and Park Commission for the Parish of East Baton Rouge (BREC).

Present law provides that BREC's authority shall extend to the whole parish.

Proposed law excepts the area within the boundaries of the Zachary Recreation District, Central Recreation District from BREC's authority.

Present law provides that BREC is the legal successor of the Baton Rouge Parish and Municipal Recreation Commission for the Parish of East Baton Rouge (EBR), and succeeds to all of the rights and obligations of such recreation commission, and to the ownership of all of the property, movable or immovable, tangible or intangible, owned by such former recreation commission, and to all of the rights, privileges, and concessions of every kind and nature invested in and exercised by such recreation commission, by the city of BR, or the parish of EBR.

Proposed law retains present law with the exception of the assets and authority in the geographic areas of the new districts in proposed law.

Present law authorizes BREC to impose and collect from year to year taxes upon all of the taxable property carried on the assessment rolls of EBR Parish.

Proposed law excepts the property within the boundaries of the Zachary Recreation District, the Central Recreation District from BREC's taxing authority.

Proposed law creates each district as a body politic and corporate with boundaries coterminous with the boundaries of the cities of Zachary and Central. Provides that the purpose of these districts shall be to plan, develop, and operate the public park and recreational properties and facilities in their respective districts and to administer programs and activities that promote recreation and the general health and well-being of citizens. Provides that the district shall be a political subdivision as defined in present constitution.

Proposed law provides that each district shall be governed by a board of commissioners. Provides that the city council of the city of Zachary shall serve as the board of commissioners for the Zachary Recreation Commission and provides for specific appointments for the boards of commissioners for the Central Recreation Commission.

Proposed law provides that each board shall elect from its members a chairman, a vice chairman, a secretary-treasurer, and other such officers deemed necessary and that officers' duties shall be fixed by board bylaws. Provides the secretary-treasurer shall maintain the district's minute books and archives and that the district's monies, funds, and accounts shall be in the board's official custody. Provides that board members shall receive a \$75 per diem for each meeting they attend, not to exceed 12 meetings per year, and that such per diem shall be paid out of district funds.

Proposed law authorizes each board to hire a superintendent, and provides that the

superintendent shall not be a board member.

Proposed law provides that each district shall have the following powers:

- (1) To acquire, purchase, lease as lessee, and hold and use any property, real, personal or mixed, tangible or intangible, or any interest therein necessary or desirable for its purposes, and to sell, transfer, lease as lessor, and dispose of any property or interest therein.
- (2) To acquire by purchase, donation, expropriation, lease, or otherwise and to construct, improve, maintain, and operate park and recreational facilities and to administer programs which it deems necessary to district purposes.
- (3) To enter into agreements with any person or persons, corporation, association, or other entity, including public corporations, political subdivisions, municipalities, the U.S. government and agencies thereof, the state or any of its agencies, or any combination thereof for the operation of park and recreation properties and facilities.
- (4) To enter into contracts with any public or private entity in carrying out its purposes, including contracts for construction or acquisition of property and facilities incident to district purposes.
- (5) To fix, collect, and revise rates, charges, and rentals for parks facilities and services as necessary.
- (6) To adopt bylaws for the management and regulation of its affairs and for the regulation and control of recreational and park facilities within its jurisdiction.
- (7) To cooperate and contract with the U.S. government or any department or agency thereof and with the state or any department, agency, or political subdivision thereof and to accept gifts, grants, and donations or property and money therefrom.
- (8) To cooperate with the state or any political subdivision, department, agency, or corporation of the state for the construction, operation, and maintenance of facilities designed to accomplish district purposes on any basis, including the matching of funds, and by participating in projects authorized by federal or state law as it shall see fit.
- (9) To borrow money and to pledge or grant a security device affecting all or part of its revenues, leases, rents, and other advantages as security for the loans.
- (10) To issue bonds for the purpose of constructing, acquiring, improving, maintaining, or extending park and recreational facilities of the district, with voter approval.

Proposed law regarding the recreation districts for the municipalities of Zachary and Central provides that:

- (1) The board shall have the authority for the 2021 thru 2026 tax years, to levy and collect annually an ad valorem tax not to exceed 18 mills on the dollar of assessed valuation on all property within each new district. Provides that the maximum assessment shall be inclusive of the ad valorem taxes currently levied by BREC on properties located within the geographic boundaries of the new districts for which the avails are pledged as security for bonded indebtedness. Provides that any new assessment or renewal of a current assessment shall be subject to the voter approval. Provides that beginning with the 2027 tax year and for such period of time as provided in the ballot proposition authorizing the levy of such tax, each district may levy and assess an ad valorem tax not to exceed 18 mills on the dollar of assessed valuation on all property within their district, with voter approval. Provides that



- beginning with the 2028 tax year and thereafter, an additional ad valorem tax may be levied and collect, with voter approval. Provides that the avails of the taxes shall be used solely for acquisition, construction, improvement, maintenance, and operation of park and recreational facilities or improvements and any legacy costs associated with the transition.
- (2) Effective July 1, 2021, the board acting on behalf of the district shall be granted the powers provided in proposed law. Specifically provides that as of July 1, 2021, BREC shall no longer have the authority to levy and collect any taxes within the geographic boundaries of the new districts except any ad valorem taxes or portion thereof which avails were pledged as security for bonded indebtedness and that the authority of BREC shall expire at the time and for the year in which the indebtedness is paid off.
- (3) BREC shall receive all ad valorem and property taxes levied and collected on properties located within the geographic boundaries of the new districts through June 30, 2021. Provides that beginning on July 1, 2021, and thereafter, the tax collector shall remit all ad valorem and property taxes levied and collected on properties located within the geographic boundaries of the new districts, including delinquent payments, to the appropriate new district, except amounts required to be remitted to BREC for bonded indebtedness.
- (4) Each new district shall begin the actual operation of public park and recreation properties and facilities within its jurisdiction on July 1, 2021. Provides that beginning on the date the district begins such operation and thereafter, all lands, buildings, and improvements, facilities, and equipment and other property having title vested in the public and subject to management, administration, and control by BREC but located within the geographic boundaries of a new district shall be subject to management, administration, and control of the appropriate new district. Requires BREC to work cooperatively to transfer buildings, other facilities, assets, and equipment related to the facilities and assets located within the geographic boundaries of the new districts in an efficient and expeditious manner.
- (5) Effective July 1, 2021, BREC shall provide the new districts with immediate and complete access to:
- (a) All buildings and facilities within their district.
  - (b) All records including but not limited to maintenance, insurance, and warranty records associated with properties and other assets, including movables, to be transferred.
  - (c) All financial records associated with building, facilities, and other assets to be transferred, including those related to building maintenance, taxes, insurance, and indebtedness.
- (6) BREC is prohibited from:
- (a) Interfering, or impeding in any way, with the processes to transfer the buildings and other facilities, property, equipment, and all other assets related to those items located within the geographical boundaries of the new districts.
  - (b) Selling, transferring, or otherwise removing any asset or thing of value, movable or immovable, corporeal or incorporeal, attributable to the properties and equipment to be transferred to the new districts.
  - (c) Incurring, transferring, or assigning any debt or other responsibility or

obligation to properties to be transferred to the new districts that is not properly attributable to those properties.

Provides the provision regarding the Zachary and Central Recreation Districts shall be effective July 1, 2021.

(Amends R.S. 33:4570, 4570.2, and 4570.4(B); adds R.S. 33:4570.7, and 4570.8)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill

1. Removes provisions related to St. George.
2. Adds provisions regarding new or renewal of current assessments for 2021 thru 2026 tax years.