



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 341** HLS 21RS 47  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

|                                                    |                                |
|----------------------------------------------------|--------------------------------|
| <b>Date:</b> May 6, 2021 3:50 PM                   | <b>Author:</b> FREEMAN         |
| <b>Dept./Agy.:</b> Upper Audubon Security District | <b>Analyst:</b> Marc Deshotels |
| <b>Subject:</b> Parcel Fees                        |                                |

DISTRICTS/CRIME PREVENT EG +\$6,000 LF RV See Note Page 1 of 1  
 Provides relative to the parcel fee imposed within the Upper Audubon Security District in Orleans Parish

**Purpose of Bill:** This bill replaces the parcel fee exemption for property owners who were granted the Louisiana Special Assessment Level with parcel fees that are 50% of what other owners are charged. In addition, this bill requires property owners receiving this special assessment to provide the board with the notification from the assessor's office that documents eligible for the special assessment no later than January 15, 2022.

| EXPENDITURES        | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>5 -YEAR TOTAL</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|----------------------|
| State Gen. Fd.      | \$0            | \$0            | \$0            | \$0            | \$0            | \$0                  |
| Agy. Self-Gen.      | \$0            | \$0            | \$0            | \$0            | \$0            | \$0                  |
| Ded./Other          | \$0            | \$0            | \$0            | \$0            | \$0            | \$0                  |
| Federal Funds       | \$0            | \$0            | \$0            | \$0            | \$0            | \$0                  |
| Local Funds         | <u>\$0</u>     | <u>\$0</u>     | <u>\$0</u>     | <u>\$0</u>     | <u>\$0</u>     | <u>\$0</u>           |
| <b>Annual Total</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>           |

  

| REVENUES            | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>5 -YEAR TOTAL</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|----------------------|
| State Gen. Fd.      | \$0            | \$0            | \$0            | \$0            | \$0            | \$0                  |
| Agy. Self-Gen.      | \$0            | \$0            | \$0            | \$0            | \$0            | \$0                  |
| Ded./Other          | \$0            | \$0            | \$0            | \$0            | \$0            | \$0                  |
| Federal Funds       | \$0            | \$0            | \$0            | \$0            | \$0            | \$0                  |
| Local Funds         | <u>\$6,000</u> | <u>\$6,000</u> | <u>\$6,000</u> | <u>\$6,000</u> | <u>\$6,000</u> | <u>\$30,000</u>      |
| <b>Annual Total</b> | <b>\$6,000</b> | <b>\$6,000</b> | <b>\$6,000</b> | <b>\$6,000</b> | <b>\$6,000</b> | <b>\$30,000</b>      |

**EXPENDITURE EXPLANATION**

**There is no anticipated direct material effect on governmental expenditures as a result of this measure.**

**REVENUE EXPLANATION**

**This bill may increase local fund revenue by \$6,000 annually.**

Based on information from the Upper Audubon Security District, the District currently has 20 parcels whose owners are exempt (due to the special assessment) from the \$600 annual parcel fee that it charges other property owners. This bill requires that these exempted property owners be charged 50% of the parcel fee charged to other property owners. Therefore, this bill may increase revenue by \$6,000 annually (\$600 annual parcel fee x 50% x 20 parcels). The City of New Orleans, which currently collects the parcel fee for the District, will receive \$60 of this revenue as a collection fee (1% of collections) and the District will receive the remaining \$5,940.

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*M. G. Battle*  
**Michael G. Battle**  
**Manager, Advisory Services**