
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 Ann S. Brown.

DIGEST

SB 205 Reengrossed

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 and 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 considered 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 considers necessary to effectuate the 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 collected, 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.

Senate Floor Amendments to engrossed bill

1. Makes technical corrections.