

GREEN SHEET REDIGEST

HB 341

2021 Regular Session

Freeman

**DISTRICTS/CRIME PREVENT: Provides relative to the parcel fee imposed within the Upper Audubon Security District in Orleans Parish**

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DIGEST

Present law creates the Upper Audubon Security District in Orleans Parish as a political subdivision to aid in crime prevention and reduction by providing additional security for district residents. Provides that the district is governed by a seven-member board of commissioners. Proposed law retains present law.

Present law authorizes the governing authority of the city of New Orleans to impose a parcel fee on behalf of the district, subject to voter approval. Proposed law retains present law.

Present constitution provides for freezing the assessment level for ad valorem taxes on property with a homestead exemption for an owner whose income is below a certain level (\$100,000) and who meets one of the following qualifications:

- (1) Is 65 years of age or older.
- (2) Has a service-connected disability rating of 50% or more.
- (3) Is a member of the U.S. armed forces or the La. National Guard who owned and last occupied such property and was killed in action, or is missing in action or a prisoner of war for a period exceeding 90 days.
- (4) Is permanently totally disabled.

Present law provides that an owner who qualifies for the special assessment level is exempt from the parcel fee imposed pursuant to present law.

Proposed law instead requires that an owner who qualifies for the special assessment prior to Jan. 1, 2022, be charged 50% of the amount charged to other owners. Requires the owner to submit to the board documentation from the assessor's office that proves his eligibility.

The provisions of this Act shall not be implemented until the first day of January following an election at which a majority of the registered voters of the district approve the imposition of the parcel fee in accordance with this Act.

Effective July 1, 2021.

(Amends R.S. 33:9091.12(F)(2) and (3)(a); Repeals R.S. 33:9091.12(F)(5))

Summary of Amendments Adopted by Senate

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

- 1. Provides for an election for proposed law to take effect.