



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

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

Date: June 4, 2021 2:49 PM	Author: FREEMAN
Dept./Agy.: Upper Audubon Security District	Analyst: Marc Deshotels
Subject: Parcel Fees	

DISTRICTS/CRIME PREVENT EG1 +\$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, if approved by a majority of voters in the District, 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 eligibly 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	SEE BELOW					
Annual Total						
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>	\$30,000
Annual Total	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000

EXPENDITURE EXPLANATION

There may be a one time expenditure for election expenses as a result of this measure

We obtained an estimated cost from the Secretary of State's Office for placing a proposition on the October 9, 2021 ballot. The estimated cost to the Security District for this election would be \$2,800.

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}

Michael G. Battle
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