

RÉSUMÉ DIGEST

ACT 319 (SB 493)

2022 Regular Session

Hewitt

New law provides that the governing authority of Drainage District No. 4 in a parish with a population between 245,000 and 265,000 based on the latest federal decennial census is authorized to call a special election on or before December 31, 2022, for approval, by a majority of the electors residing within Drainage District No. 4, which the district governing authority may place on the ballot, to levy a maintenance and operation tax on each landowner of record within the district, in an amount not to exceed \$500 for each 10,000 square feet of each lot and parcel owned, such that the minimum tax on each lot or parcel is equal to that amount which would be levied on the first 10,000 square feet.

New law provides the tax must be for the maintenance of the levee system, pumping station, pumps, holding ponds, construction of pumping stations and acquisition of land.

New law provides that the operation of the district including cost of the pumping station operation staff, salaries of office staff, utilities and fuels, purchase of equipment necessary for the maintenance or operation of the district, contract services, insurance, and personnel, and other matters related thereto or called for by law.

New law provides that subject to approval of a majority of the electors of the district voting on the proposition therefor, there may be exemptions from the maintenance and operation tax provided for in new law.

New law provides that the property of any owner of property in the district who is over 65 years of age and who resides within the district, such exemption not to exceed \$24 on the first 10,000 square feet of property per lot or parcel; provided that the owner applies for the exemption annually as provided by the board of commissioners and for property of the Kingspoint Homeowners' Association Recreation Area, not to exceed \$24 per acre, so long as the recreation area remains for the private use of the Kingspoint Subdivision homeowners, and provided that the exemption is applied for annually by a person duly authorized to make such application by the Kingspoint Homeowners' Association board who must make application as provided by the board of commissioners.

New law provides that property of nonprofit organizations, such exemption not to exceed 10% of the actual total amount of the tax due, must be given to any nonprofit organization domiciled within the district; provided that the exemption is applied for annually by a person duly authorized to make such application by the nonprofit organization who must make application as provided by the board of commissioners. Upon submission of said application the applicant must provide to the board of commissioners proof of nonprofit status.

New law provides that the maintenance and operation tax and exemptions must be imposed by resolution at a special meeting of the board of commissioners of Drainage District No. 4, after the election on the propositions, if approved by a majority of the qualified electors within the district voting at the election. Provides that a certified copy of the resolution must be furnished to the sheriff and ex officio tax collector of a parish with a population between 245,000 and 265,000 based on the latest federal decennial census. Provides that the tax must be collected by the sheriff at the same time as the parish ad valorem taxes and must enjoy the same recourse as parish ad valorem taxes for nonpayment and must prime all other liens except parish ad valorem taxes.

New law provides that publicly owned property must be exempt from the tax.

New law provides that any election authorized may be held on any Saturday prior to December 31, 2022, as provided by the governing authority of the district, or on any date authorized by the election laws of the state. If the electors of the district authorize the tax, any fee or tax currently imposed by the district for operation and maintenance may be discontinued by the district governing authority for such period as such tax authorized by new law is imposed, provided that no obligation of the district is impaired. Provides that the discontinuance of any such fee or tax as provided herein must not affect the obligation to pay any such fee or tax previously imposed which became due prior to discontinuation which has not been paid.

Effective August 1, 2022.

(Adds R.S. 38:1674.16.1)