
DIGEST

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HB 53 Engrossed

2025 Regular Session

Freeman

Abstract: Relative to the parcel fee imposed within the Upper Audubon Security District, increases the maximum parcel fee authorized to the imposed within the district.

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 law provides that the parcel fee shall not exceed \$700 per parcel per year. Proposed law increases the maximum parcel fee to \$1200 per parcel per year.

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 requires that an owner who qualifies for the special assessment prior to Jan. 1, 2022, be charged 50% of the parcel fee amount charged to other owners. Requires the owner to submit to the board documentation from the assessor's office that proves his eligibility no later than January 15, 2022.

Proposed law changes the date for qualification for the special assessment to Jan. 1, 2026. Requires the owner to submit to the board documentation proving eligibility no later than Jan. 15, 2026.

Proposed law provides that proposed law cannot be implemented until Jan. 1st of the year following an election at which a majority of voters of the district voting on the proposition approve the imposition of the fee.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 33:9091.12(F)(2) and (4)(b); Repeals §3 of Act No. 307 of 2021 R.S.)