

Existing law creates the Goodwood Homesites Crime Prevention and Neighborhood Improvement District in East Baton Rouge Parish as a political subdivision of the state in order to aid in crime prevention and to add to the security of district residents by providing for an increase in the presence of law enforcement personnel in the district. Provides for district boundaries and powers and duties. New law revises the boundaries of the district.

Existing law authorizes the governing authority of the city of Baton Rouge, parish of East Baton Rouge, subject to voter approval, to impose and collect a parcel fee within the district which amount shall be as requested by duly adopted board resolution. Prior law provided that the amount of the fee could not be more than \$150 per parcel per year on residential properties and \$450 per parcel per year on commercial properties; provided however, that the fee could not exceed \$70 per parcel per year if any owner of the parcel was a person 70 years of age or older.

New law provides that the maximum parcel fee is \$200 per year for residential parcels, \$500 per year for commercial parcels. However, provides that the maximum fee is \$90 for any owner who qualifies for the special assessment level for ad valorem taxes as provided in existing constitution (Art. VII, §18(G)(1)). To qualify for the special assessment level, the owner must have a homestead exemption, have an annual income below a certain level (\$50,000 adjusted annually for inflation), and meet one of the following qualifications:

- (1) He is 65 years of age or older.
- (2) He has a service-connected disability rating of 50% or more.
- (3) He 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) He is permanently totally disabled.

Existing law requires that the fee be imposed on each improved parcel located within the district. Prior law defined "parcel" as a lot, a subdivided portion of ground, an individual tract, or a condominium parcel as defined in existing law. New law defines improved parcel as a lot upon which a residence, commercial building, or other structure is situated.

Effective Aug. 1, 2014.

(Amends R.S. 33:9097.20(B) and (F)(1) and (2); Repeals R.S. 33:9097.20(F)(3))