

Existing law creates the Sherwood Forest 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. Existing law provides for the district's boundaries, governance, and powers and duties.

Prior law authorized the governing authority of the city Baton Rouge, parish of East Baton Rouge, subject to voter approval, to impose and collect a parcel fee within the district. New law authorizes the district, rather than the city-parish, to impose and collect a parcel fee.

Existing law provides that the fee shall be collected in the same manner and at the same time as ad valorem taxes and that any unpaid fee shall be added to the city tax rolls and enforced with the same authority and subject to the same penalties and procedures as unpaid ad valorem taxes. Authorizes the district to enter into an agreement with the sheriff to authorize the sheriff to retain a collection fee.

Prior law required the sheriff to remit to the district all amounts collected not more than 60 days after collection. New law removes the time limit for the sheriff to remit the collected taxes to the district.

New law limits the amount that the sheriff is authorized to retain for collecting the parcel fee to 1% of the amount collected.

Effective upon signature of governor (June 23, 2014).

(Amends R.S. 33:9097.19(F)(intro. para.), (2)(a), and (5))