

Present constitution, relative to levee districts, authorizes the legislature to provide by law for the consolidation, division, or reorganization of existing levee districts or create new levee districts.

Proposed constitutional amendment retains present constitution and additionally authorizes the legislature to establish regional flood protection authorities, with territorial jurisdiction limited to parishes and levee districts which are situated entirely or partially within the coastal zone as described in R.S. 49:214.24 as of the effective date of proposed constitutional amendment, and provide for their territorial jurisdiction, as authorized in proposed constitutional amendment.

Present constitution requires that the members of the board of commissioners of a district be appointed or elected from among residents of the district, as provided by law.

Proposed constitutional amendment retains present constitution, but provides that the district residence requirement shall not apply to a regional flood protection authority.

Proposed constitutional amendment authorizes the legislature, by law, to establish regional flood protection authorities for the purpose of constructing and maintaining levees, levee drainage, flood protection, hurricane flood protection and provide for its territorial jurisdiction, governing authority, powers, duties, and functions.

Authorizes the legislature, by law, to include within the territorial jurisdiction of an authority one or more parishes or portions of parishes which are included in a levee district that is not included in the authority. However, this inclusion shall not affect the authority of such levee districts (a) to levy taxes in the included area nor prohibit the levy of taxes provided for in the proposed constitutional amendment, (b) to employ and provide for its employees, or (c) to own, construct, and maintain its property.

Provides that the governing authority of an authority may levy property taxes on property not exempt from taxation. Requires that the necessity and the levy and rate of the tax, or any increase thereof, be subject to constitutional provisions for the homestead exemption and other exemptions from ad valorem taxation, and be submitted to the electors within the authority, and provides that the tax or increase shall take effect only if approved by (a) a majority of the electors voting thereon within the authority and (b) a majority of electors voting in each parish.

Present constitution establishes the Wetlands Conservation and Restoration Fund and provides that the money in the fund may be appropriated for purposes consistent with the Wetlands Conservation and Restoration Plan developed by the Wetlands Conservation and Restoration Authority, or its successor. Further, no appropriation shall be made from the fund inconsistent with the purposes of the plan. Proposed constitutional amendment (Act 69 of 2005 1ES) pending vote of electorate on September 30, 2006, redesignates the fund as the Coastal Protection and Restoration Fund and provides that the money in the fund may be appropriated for purposes consistent with the Coastal Protection Plan developed by the Coastal Protection and Restoration Authority, or its successor. Further, no appropriation shall be made from the fund inconsistent with the purposes of the plan.

Proposed constitutional amendment provides that notwithstanding Art. VII, Sec. 10.2(D) of the Constitution, the legislature may appropriate to regional authorities up to \$500,000 annually from the Coastal Protection and Restoration Fund.

Proposed constitutional amendment provides that no action taken under proposed constitutional amendment shall impair the obligation of outstanding bonded indebtedness or of any other contract of a levee district.

Present constitution provides that:

1. Subject to State Bond Commission approval, the governing authority of a levee district may fund the proceeds of its taxes or other revenues into bonds or other evidences of indebtedness; with proceeds therefrom being used for the levee district

purposes or for funding or payment of any outstanding indebtedness; provided that such bonds be sold as provided by law. (Art. IV, Sec. 40)

2. The governing authority of any levee district may cooperate with the federal government in constructing and maintaining levees in this state, under terms and conditions provided by the federal authorities and accepted by the governing authority. (Art. IV, Sec. 41)
3. Except for transfers provided for in Terrebonne Parish, lands and mineral interests of a levee district shall not be lost by prescription. (Art. IX, Sec. 4)

Proposed constitutional amendment provides that when "levee district" is used in Article VI, Secs. 40-41 and in Articles VII and IX of the Constitution, it includes a regional flood protection authority.

Present constitution provides that for the purpose of constructing and maintaining levees, levee drainage, flood protection, hurricane flood protection, and for all other purposes incidental thereto, the governing authority of a levee district may levy annually a tax not to exceed five mills, except the Board of Levee Commissioners of the Orleans Levee District, which may levy annually a tax not to exceed 2-1/2 mills on the dollar of the assessed valuation of all taxable property situated within the alluvial portions of the district subject to overflow. Present constitution provides that if the necessity to raise additional funds arises in any levee district for any purpose set forth above, or for any other purpose related to its authorized powers and functions as specified by law, the tax may be increased. However, the necessity and the rate of the increase shall be submitted to the electors of the district, and the tax increase shall take effect only if approved by a majority of the electors voting thereon in an election held for that purpose. Proposed constitutional amendment retains these provisions for levee districts created prior to 1/1/06.

Proposed constitutional amendment provides that for any purpose set forth in present constitution for levee districts, the governing authority of a levee district created after 1/1/06 may annually levy a tax on all property not exempt from taxation situated within the alluvial portions of the district subject to overflow. However, such a district shall not levy such a tax nor increase the rate of such a tax unless the levy or the increase is approved by a majority of the electors of the district who vote in an election held for that purpose. If the district is comprised of territory in more than one parish, approval by a majority of the electors who vote in each parish comprising the district is also required for any such levy or increase.

Specifies submission of the amendment to the voters at the statewide election to be held on September 30, 2006.

(Amends Const. Art. VI, Sec. 38(A)(1) and 39 and adds Const. Art. VI, Sec. 38.1)