

---

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

---

DIGEST

SB 236 Engrossed

2019 Regular Session

Morrish

Proposed law authorizes the governing authority of Consolidated School District No. 1 of Jefferson Davis Parish to levy and collect a parcel fee within district boundaries not to exceed \$200 per parcel per year. Proposed law further provides for an election to be held within the district and approved by a majority of the voters in the district.

Proposed law provides that fee proceeds are to be expended for the purposes of operating, maintaining, and improving the public school system in the district and for all purposes incidental thereto.

Proposed law provides for the parcel fee to be levied and collected annually and permits the fee to be carried on the tax rolls for Jefferson Davis Parish and be collected at the same time as parish property taxes.

Proposed law provides for collections proceedings if any parcel fee is not paid when due, including a delinquent fee, and any collection costs incurred by the district, plus interest at a rate not exceeding 12% on the unpaid amount and, in the event legal proceedings are necessary to effect collection, court costs, and reasonable attorney fees. Relative to attorney fees, provides that they shall be payable by the parcel owner only if demand by the district's governing authority has been made on the parcel owner by registered or certified mail and the owner has failed to pay the amount due within 10 days after such demand.

Proposed law provides that a judgment for nonpayment of a parcel fee shall prime all other liens except those for taxes and prior recorded local or special assessments. States that if there are one or more property mortgages on the parcel and the mortgage holder or holders have notified the Jefferson Davis Parish tax collector of such recorded mortgage or mortgages, the district, prior to proceeding against the parcel for failure to pay a parcel fee, shall give notice to each mortgagee of the amount of the fee due on the parcel and that such fee must be paid within 20 days after the mailing of the notice or proceedings will be commenced against the parcel.

Proposed law requires that the notice be sent to each mortgage holder by certified mail, return receipt requested, or made by personal or domiciliary service on the mortgage holder. Prohibits commencement of such proceedings within 20 days of the mailing of such notice.

Proposed law provides as an alternative that the lien may be enforced by assessing the amount of the lien against the parcel as a tax against the property. States that the lien may be collected in the manner fixed for collection of taxes and shall be subject to the same civil penalties for delinquencies.

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

(Adds R.S. 39:816.1)