

## RÉSUMÉ DIGEST

**ACT 56 (SB 236)**

**2019 Regular Session**

**Morrish**

New 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. Further provides for an election to be held within the district and approved by a majority of the voters in the district.

Requires 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.

Provides that the parcel fee 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.

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. Provides for payment of attorney fees, 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 the demand.

Provides that a judgment for nonpayment of a parcel fee primes 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 the 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 this fee be paid within 20 days after the mailing of the notice or proceedings will be commenced against the parcel.

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 the notice.

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 is subject to the same civil penalties for delinquencies.

Effective upon signature of the governor (June 1, 2019).

(Adds R.S. 39:816.1)