

2022 Regular Session

SENATE BILL NO. 493

BY SENATOR HEWITT

LOCAL AGENCIES. Provides relative to certain drainage districts. (8/1/22)

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AN ACT

To enact R.S. 38:1674.16.1, relative to drainage districts; to provide relative to parishes with a population between 245,000 and 265,000; to provide for the levy of a maintenance and operation tax; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 38:1674.16.1 is hereby enacted to read as follows:

**§1674.16.1. Certain Drainage Districts**

**A.(1) Notwithstanding any provision of law to the contrary, the governing authority of Drainage District No. 4 in a parish with a population between two hundred forty-five thousand and two hundred sixty-five thousand based on the latest federal decennial census is authorized to call a special election on or before December 31, 2024, for approval, by a majority of the electors residing within Drainage District No. 4, which the district governing authority may place on the ballot, to levy a maintenance and operation tax on each landowner of record within the district, in an amount not to exceed five hundred dollars for each ten thousand square feet of each lot and parcel owned, such that the minimum tax on each lot or parcel is equal to that amount which**

1 would be levied on the first ten thousand square feet, for:

2 (a) The maintenance of the levee system, pumping station, pumps,  
3 holding ponds, construction of pumping stations and acquisition of land  
4 therefor, and other matters related thereto; and

5 (b) The operation of the district including cost of the pumping station  
6 operation staff, salaries of office staff, utilities and fuels, purchase of equipment  
7 necessary for the maintenance or operation of the district, contract services,  
8 insurance, and personnel, and other matters related thereto or called for by law.

9 (2) Subject to approval of a majority of the electors of the district voting  
10 on the proposition therefor, there may be exemptions from the maintenance and  
11 operation tax provided for in this Subsection for:

12 (a) Property of any owner of property in the district who is over sixty-  
13 five years of age and who resides within the district, such exemption not to  
14 exceed twenty-four dollars on the first ten thousand square feet of property per  
15 lot or parcel; provided that the owner applies for the exemption annually as  
16 provided by the board of commissioners.

17 (b) Property of the Kingspoint Homeowners' Association Recreation  
18 Area, not to exceed twenty-four dollars per acre, so long as the recreation area  
19 remains for the private use of the Kingspoint Subdivision homeowners, and  
20 provided that the exemption is applied for annually by a person duly authorized  
21 to make such application by the Kingspoint Homeowners' Association board  
22 who shall make application as provided by the board of commissioners.

23 (c) Property of nonprofit organizations, such exemption not to exceed ten  
24 percent of the actual total amount of the tax due, shall be given to any nonprofit  
25 organization domiciled within the district; provided that the exemption is  
26 applied for annually by a person duly authorized to make such application by  
27 the nonprofit organization who shall make application as provided by the board  
28 of commissioners. Upon submission of said application the applicant shall  
29 provide to the board of commissioners proof of nonprofit IRS 501(c)(3) status.

1           **(3) Publicly owned property shall be exempt from the tax.**

2                   **B. Notwithstanding any provision of law to the contrary, any election**  
3                   **authorized in this Section may be held on any Saturday prior to December 31,**  
4                   **2024, as provided by the governing authority of the district, or on any date**  
5                   **authorized by the election laws of the state. If the electors of the district**  
6                   **authorize the tax provided in Subsection A, any fee or tax currently imposed by**  
7                   **the district for operation and maintenance may be discontinued by the district**  
8                   **governing authority for such period as such tax authorized by Subsection A is**  
9                   **imposed, provided that no obligation of the district is impaired. The**  
10                   **discontinuance of any such fee or tax as provided herein shall not affect the**  
11                   **obligation to pay any such fee or tax previously imposed which became due**  
12                   **prior to discontinuation which has not been paid.**

13                   **C. The maintenance and operation tax and exemptions shall be imposed**  
14                   **by resolution at a special meeting of the board of commissioners of Drainage**  
15                   **District No. 4, after the election on the propositions, if approved by a majority**  
16                   **of the qualified electors within the district voting at the election. A certified copy**  
17                   **of the resolution shall be furnished to the sheriff and ex officio tax collector of**  
18                   **a parish with a population between two hundred forty-five thousand and two**  
19                   **hundred sixty-five thousand based on the latest federal decennial census . The**  
20                   **tax shall be collected by the sheriff at the same time as the parish ad valorem**  
21                   **taxes and shall enjoy the same recourse as parish ad valorem taxes for**  
22                   **nonpayment and shall prime all other liens except parish ad valorem taxes.**

23                   **D. The maintenance and operation tax shall become effective for the**  
24                   **calendar year in which the maintenance and operation tax passes. The**  
25                   **maintenance and operation tax shall be imposed for a five-year term and may**  
26                   **be renewed for five-year terms at the end of each term by calling for a special**  
27                   **election on or before the last day of December in the last year of each term for**  
28                   **approval of the electors residing within Drainage District No. 4 and placing on**  
29                   **the ballot a proposition for renewal defining the rate and purpose of the tax**

1            **revenue. The tax shall be renewed if approved by a majority of the electors**  
 2            **voting.**

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

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## DIGEST

SB 493 Engrossed

2022 Regular Session

Hewitt

Proposed law provides that the governing authority of Drainage District No. 4 in a parish with a population between 245,000 and 265,000 based on the latest federal decennial census is authorized to call a special election on or before December 31, 2022, for approval, by a majority of the electors residing within Drainage District No. 4, which the district governing authority may place on the ballot, to levy a maintenance and operation tax on each landowner of record within the district, in an amount not to exceed \$500 for each 10,000 square feet of each lot and parcel owned, such that the minimum tax on each lot or parcel is equal to that amount which would be levied on the first 10,000 square feet.

Proposed law provides the tax will be for th maintenance of the levee system, pumping station, pumps, holding ponds, construction of pumping stations and acquisition of land.

Proposed law provides that the operation of the district including cost of the pumping station operation staff, salaries of office staff, utilities and fuels, purchase of equipment necessary for the maintenance or operation of the district, contract services, insurance, and personnel, and other matters related thereto or called for by law.

Proposed law provides that subject to approval of a majority of the electors of the district voting on the proposition therefor, there may be exemptions from the maintenance and operation tax provided for in this proposed law.

Proposed law provides that the property of any owner of property in the district who is over 65 years of age and who resides within the district, such exemption not to exceed twenty-four dollars on the first ten thousand square feet of property per lot or parcel; provided that the owner applies for the exemption annually as provided by the board of commissioners and for property of the Kingspoint Homeowners' Association Recreation Area, not to exceed \$24 dollars per acre, so long as the recreation area remains for the private use of the Kingspoint Subdivision homeowners, and provided that the exemption is applied for annually by a person duly authorized to make such application by the Kingspoint Homeowners' Association board who will make application as provided by the board of commissioners.

Proposed law provides that property of nonprofit organizations, such exemption not to exceed 10% of the actual total amount of the tax due, will be given to any nonprofit organization domiciled within the district; provided that the exemption is applied for annually by a person duly authorized to make such application by the nonprofit organization who will make application as provided by the board of commissioners. Upon submission of said application the applicant will provide to the board of commissioners proof of nonprofit status.

Proposed law provides that the maintenance and operation tax and exemptions will be imposed by resolution at a special meeting of the board of commissioners of Drainage District No. 4, after the election on the propositions, if approved by a majority of the qualified electors within the district voting at the election. A certified copy of the resolution will be furnished to the sheriff and ex officio tax collector of a parish with a population between 245,000 and 265,000 based on the latest federal decennial census. The tax will be collected by the sheriff at the same time as the parish ad valorem taxes and will enjoy the same recourse as parish ad valorem taxes for nonpayment and will prime all other liens

except parish ad valorem taxes.

Proposed law provides that publicly owned property will be exempt from the tax.

Proposed law provides that any election authorized in this proposed law may be held on any Saturday prior to December 31, 2022, as provided by the governing authority of the district, or on any date authorized by the election laws of the state. If the electors of the district authorize the tax, any fee or tax currently imposed by the district for operation and maintenance may be discontinued by the district governing authority for such period as such tax authorized by proposed law is imposed, provided that no obligation of the district is impaired. The discontinuance of any such fee or tax as provided herein will not affect the obligation to pay any such fee or tax previously imposed which became due prior to discontinuation which has not been paid.

Effective August 1, 2022.

(Adds R.S. 38:1674.16.1)