

RÉSUMÉ DIGEST

ACT 105 (HB 148)

2022 Regular Session

Freeman

New law creates the Bouligny Improvement District in Orleans Parish for the purpose of promoting and encouraging security in the area included within the district. Provides for district boundaries. New law provides that the district shall be governed by a seven-member board of commissioners composed as follows:

- (1) The president of the Bouligny Improvement Assoc. (association).
- (2) Two members appointed by the board of directors of the association.
- (3) One member appointed by the mayor of the city of New Orleans from a list of nominations submitted by the association.
- (4) One member appointed by the member of the La. House of Representatives whose district encompasses all or the greater portion of the area of the district from a list of nominations submitted by the association.
- (5) One member appointed by the member of the La. Senate whose district encompasses all or the greater portion of the area of the district from a list of nominations submitted by the association.
- (6) One member appointed by the member of the governing authority of the city of New Orleans whose council district encompasses all or the greater portion of the area of the district from a list of nominations submitted by the association.

Requires that board members be residents of the district.

New law provides for the powers and duties of the district.

New law requires the board to prepare a plan(s) specifying the public improvements, facilities, and services proposed to be furnished, constructed, or acquired for the district. Provides further with respect to the requirements of the plan(s).

New law authorizes the governing authority of the city of New Orleans, subject to voter approval, to levy and collect special taxes or fees within the district not to exceed 20 mills or fees on all taxable real property within the district. Provides that the taxes or fees shall be levied for a term not to exceed eight years, but authorizes renewal of the taxes or fees, subject to voter approval. Provides that the amount of the tax or fee shall be as provided by a resolution of the board. New law prohibits the levy of taxes or fees on any parcel whose owner qualifies for the property tax special assessment level pursuant to present constitution (Const. Art. VII, §18(G)(1))

New law requires that the taxes or fees be levied and collected in the same manner and at the same time as ad valorem taxes. Authorizes the city to retain 1% of the amount collected.

Effective upon signature of governor (May 25, 2022).

(Adds R.S. 33:9091.27)