

Regular Session, 2009

HOUSE BILL NO. 144

BY REPRESENTATIVE HOWARD

ASSESSORS: Creates the Red River Parish Assessment District as a taxing body in Red River Parish to fund the office of the assessor

1 AN ACT

2 To amend and reenact R.S. 47:1925.1 and 1925.2(A)(1), relative to assessment districts; to  
3 create an assessment district in Red River Parish to fund the office of the assessor;  
4 and to provide for related matters.

5 Notice of intention to introduce this Act has been published  
6 as provided by Article III, Section 13 of the Constitution of  
7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1925.1 and 1925.2(A)(1) are hereby amended and reenacted to  
10 read as follows:

11 §1925.1. Applicability of Part

12 The assessment district authorized herein shall provide an optional method  
13 of funding the office of assessor for the parishes of Acadia, Allen, Ascension,  
14 Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell,  
15 Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll,  
16 East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson  
17 Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Madison, Morehouse,  
18 Natchitoches, Ouachita, Plaquemines, Pointe Coupee, Rapides, Red River, Richland,  
19 Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St.  
20 Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union,

1 Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West  
2 Feliciana, Winn, and all parishes with a population greater than sixty-eight thousand  
3 persons and less than seventy thousand persons according to the 1990 census, in lieu  
4 of pro rata deductions from ad valorem taxing authorities.

5 §1925.2. Assessment district; creation and boundaries

6 A.(1) There is hereby created in the parishes of Acadia, Allen, Ascension,  
7 Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell,  
8 Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll,  
9 East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson  
10 Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Madison, Morehouse,  
11 Natchitoches, Ouachita, Plaquemines, Pointe Coupee, Rapides, Red River, Richland,  
12 Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St.  
13 Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union,  
14 Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West  
15 Feliciana, Winn, and all parishes with populations of more than sixty-eight thousand  
16 persons but less than seventy thousand persons according to the 1990 census, a  
17 special district to be known as an assessment district for the purpose of funding the  
18 office of assessor for that parish.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Howard

HB No. 144

**Abstract:** Creates an assessment district in Red River Parish to fund the office of the assessor.

Present law authorizes the creation of assessment districts in numerous parishes of this state to provide an optional method of funding the office of the assessor. The boundaries of the district shall be coterminous with the boundaries of the parish, and the duly elected assessor of each parish shall be the ex officio chief executive officer of the district. Further provides that assessment districts shall have the power to tax but only as provided in present law.

Proposed law retains present law but adds Red River Parish to the list of parishes authorized to create assessment districts.

(Amends R.S. 47:1925.1 and 1925.2(A)(1))