

RÉSUMÉ DIGEST

ACT 483 (HB 53)

2025 Regular Session

Freeman

Existing law creates the Upper Audubon Security District in Orleans Parish as a political subdivision to aid in crime prevention and reduction by providing additional security for district residents. Provides that the district is governed by a seven-member board of commissioners.

Existing law authorizes the governing authority of the city of New Orleans to impose a parcel fee on behalf of the district, subject to voter approval.

Prior law provided that the parcel fee could not exceed \$700 per parcel per year. New law increases the maximum parcel fee to \$1,200 per parcel per year.

Prior law provided that if the voters authorized a maximum fee in excess of \$500 per parcel per year prior to Jan. 1, 2026, then the fee would expire on Dec. 31, 2026. New law removes prior law.

Existing constitution provides for freezing the assessment level for ad valorem taxes on property with a homestead exemption for an owner whose income is below a certain level (\$100,000) and who meets one of the following qualifications:

- (1) Is 65 years of age or older.
- (2) Has a service-connected disability rating of 50% or more.
- (3) Is a member of the U.S. armed forces or the La. National Guard who owned and last occupied such property and was killed in action, or is missing in action or a prisoner of war for a period exceeding 90 days.
- (4) Is permanently totally disabled.

Prior law required that an owner who qualified for the special assessment prior to Jan. 1, 2022, be charged 50% of the parcel fee amount charged to other owners. Required the owner to submit to the board documentation from the assessor's office that proved his eligibility no later than Jan. 15, 2022. Provided that prior law could not be implemented until Jan. 1st of the year following an election at which a majority of the registered voters of the district approved the imposition of the fee.

New law changes the date for qualification for the special assessment to Jan. 1, 2026. Requires the owner to submit to the board documentation proving eligibility no later than Jan. 15, 2026. Provides that new law cannot be implemented until Jan. 1st of the year following an election at which a majority of the voters of the district voting on the proposition approve the imposition of the fee.

Effective upon lapse of time for gubernatorial action (July 1, 2025).

(Amends R.S. 33:9091.12(F)(2) and (4)(b); Repeals §3 of Act No. 307 of 2021 R.S.)