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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Ann S. Brown.

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## DIGEST

Present law creates, in the parish of Orleans, the Lakeview Crime Prevention District to aid in crime prevention and to add to the security of residents by providing for an increase in the presence of law enforcement personnel in the district. Authorizes the governing authority of the district to impose and collect a parcel fee at a rate not to exceed \$100 per parcel per year.

Present law, the Louisiana Condominium Act, defines the term "condominium parcel" to mean a condominium unit together with the undivided interest in the common elements which is an inseparable component part of the unit. Further requires that taxes and assessments be assessed against each condominium parcel.

Proposed law defines "parcel" to mean a lot, a subdivided portion of ground, or an individual tract and specifically not to mean a "condominium parcel" as defined in the Louisiana Condominium Act. Requires that the parcel fee be imposed on any lot on which condominiums are situated and not on individual condominium units.

Present law provides that the parcel owner is responsible for payment of the fee.

Proposed law retains present law and provides that if a condominium owner is co-owner of the parcel, he is responsible for a portion of the fee proportionate to his ownership interest in the parcel.

Provisions of proposed law apply to any taxable period beginning after December 31, 1999.

(Amends R.S. 33:9091(F)(2))