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

DIGEST

Amedee (SB 617)

Proposed law authorizes the governing authority of Ascension Parish to create special taxing districts for funding new residential road infrastructure development only.

Proposed law requires that the parish governing authority hold two public hearings before creating such a district. Provides for the parish governing authority to serve as the governing authority of such a district. Authorizes any such district to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain specified road infrastructure projects.

Proposed law authorizes a district to levy taxes as follows:

- (1) An ad valorem tax not to exceed 15 mills for any lawful purpose of the district. Provides that such tax may only be dedicated to or used for any and all road projects within the district.
- (2) A maintenance special assessment to finance maintenance and preservation of the district's road projects. Provides that the amount assessed against each property in the district shall be determined by apportioning the costs of the projects according to benefits received. Further provides that the benefits received are to be determined on a pro rata rate by the amount of road frontage on each lot and provides that assessments shall be sent to the assessor's office no later than April 30th for each new district for an assessment for the following fiscal year and shall not exceed \$200 per year per lot.

Proposed law grants a district the following additional powers and duties:

- (1) To adopt bylaws.
- (2) To adopt and alter an official seal.
- (3) To maintain an office and to occupy space made available by the city-parish governing authority.
- (4) To sue and to be sued.
- (5) To receive, administer, and comply with the conditions and requirements respecting any gift, grant, guarantee, subsidy, or donation of any property or money.
- (6) To acquire and to hold and use any franchise or property.

- (7) To borrow money and issue bonds.
- (8) To make and execute contracts.
- (9) To pledge or assign any revenues.
- (10) To employ such employees, to make use of such persons as the city-parish governing authority may make available to the district, and to employ or otherwise retain the services of accountants, financial advisors, underwriters, attorneys, engineers, and such other consultants.
- (11) To exercise any and all other powers necessary to accomplish its purposes.
- (12) Provides that nothing in proposed law shall be construed as to vest or confer the power of expropriation on the parish governing authority or any special taxing district.

Proposed law authorizes the district to issue bonds secured by the ad valorem taxes and the non ad valorem assessments. Requires voter approval for the issuance of general obligation bonds.

Proposed law retains present constitution and present law and provides that bonds issued pursuant to proposed law shall be in accordance with present constitution and present law.

Proposed law provides that it shall not be applicable to partitions of family property.

Proposed law provides that it shall terminate on August 1, 2024.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 33:4690.13)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill

- 1. Adds provision specifically providing that proposed law shall not be construed as to vest or confer expropriation authority.
- 2. Adds an exception to proposed law for partitions of family property.
- 3. Adds a sunset date.