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## DIGEST

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HB 109 Original

2015 Regular Session

Richard

**Abstract:** Provides a definition of "parcel" applicable to the levy of a parcel fee within Fire Protection District 8-C in Lafourche Parish.

Present law provides for the creation of fire protection districts. Provides for their powers and duties and authorizes the levy of certain taxes and fees to support each district.

Present law provides for the levy of a parcel fee, not to exceed \$100, within each district. Present law further defines "parcel" for purposes of the fire protection district parcel fee to mean a lot or portion of ground upon which a residential or commercial structure is located, regardless of whether or not such structure is occupied. Proposed law retains present law.

Proposed law provides that for Fire Protection District 8-C in Lafourche Parish, "parcel" also means each improved portion of ground upon which a residential or commercial structure has been or may be situated and to which a mailing address has been assigned by a parish or a municipality, a landowner, or a lessor. Proposed law further provides that in the case of mobile home parks or other commercial property where spaces are leased for residential or commercial structures, the landowner is responsible for the parcel fee.

(Amends R.S. 40:1505(D))