

## RÉSUMÉ DIGEST

**ACT 292 (HB 109)**

**2015 Regular Session**

**Richard**

Existing 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.

Existing law provides for the levy of a parcel fee, not to exceed \$100, within each district. Existing 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.

New 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. New 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.

New law requires voter approval of the levying of a parcel fee on any parcel as defined in new law.

Effective August 1, 2015.

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