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## DIGEST

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HB 341 Engrossed

2021 Regular Session

Freeman

**Abstract:** Relative to the parcel fee imposed within the Upper Audubon Security District, removes certain limitations on the district's authority to impose the fee.

Present 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. Proposed law retains present law.

Present 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. Proposed law retains present law.

Present 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.

Present law provides that an owner who qualifies for the special assessment level is exempt from the parcel fee imposed pursuant to present law.

Proposed law instead requires that an owner who qualifies for the special assessment prior to Jan. 1, 2022, be charged 50% of the amount charged to other owners. Requires the owner to submit to the board documentation from the assessor's office that proves his eligibility.

Effective July 1, 2021.

(Amends R.S. 33:9091.12(F)(2) and (3)(a); Repeals R.S. 33:9091.12(F)(5))