## **DIGEST**

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James HB No. 173

**Abstract:** Provides relative to the imposition and collection of a parcel fee within the Sherwood Forest Crime Prevention District in East Baton Rouge Parish.

<u>Present law</u> creates the Sherwood Forest Crime Prevention and Neighborhood Improvement District in East Baton Rouge Parish as a political subdivision of the state in order to aid in crime prevention and to add to the security of district residents by providing for an increase in the presence of law enforcement personnel in the district. <u>Present law</u> provides for the district's boundaries, governance, and powers and duties. <u>Proposed law</u> retains <u>present law</u>.

<u>Present law</u> authorizes the governing authority of the city Baton Rouge, parish of East Baton Rouge, subject to voter approval, to impose and collect a parcel fee within the district. Provides that the initial amount of the fee shall be as requested by duly adopted resolution of the governing authority of the district not to exceed \$75 per parcel per year. Requires that the fee be imposed on each improved and unimproved parcel located within the district. Authorizes the board, not less than five years from the initial imposition of the fee, to increase the fee one time without election, not to exceed \$200.

<u>Proposed law</u> authorizes the district rather than the governing authority of the city of Baton Rouge, parish of East Baton Rouge, to impose and collect a parcel fee. <u>Proposed law</u> otherwise retains <u>present law</u>.

<u>Present law</u> provides that the fee shall be collected in the same manner and at the same time as ad valorem taxes and that any unpaid fee shall be added to the city tax rolls and enforced with the same authority and subject to the same penalties and procedures as unpaid ad valorem taxes.

<u>Proposed law</u> retains <u>present law</u>.

<u>Present law</u> requires the sheriff to remit to the district all amounts collected not more than 60 days after collection. Authorizes the district to enter into an agreement with the sheriff to authorize the sheriff to retain a collection fee.

<u>Proposed law</u> removes the time limit for the sheriff to remit the collected taxes to the district. Limits the amount that the sheriff is authorized to retain for collecting the parcel fee to 1% of the amount collected.

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

(Amends R.S. 33:9097.19(F)(intro. para.), (2)(a), and (5))