HLS 15RS-370 ENGROSSED

2015 Regular Session

HOUSE BILL NO. 145

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BY REPRESENTATIVE BURFORD

DISTRICTS/FIRE PROTECT: Authorizes DeSoto Parish Fire District No. 3 to collect a service charge on structures

AN ACT

2 To enact R.S. 40:1502.16, relative to the assessment of service charges by the governing 3 authority of DeSoto Parish Fire Protection District No. 3; to authorize such service 4 charges, subject to voter approval; to provide with respect to the collection of the 5 service charges and the enforcement of the collection; and to provide for related 6 matters. 7 Notice of intention to introduce this Act has been published 8 as provided by Article III, Section 13 of the Constitution of 9 Louisiana. 10 Be it enacted by the Legislature of Louisiana: 11 Section 1. R.S. 40:1502.16 is hereby enacted to read as follows: 12 §1502.16. Service charge authorized for DeSoto Parish; assessment and collection 13 A. In addition to the authority granted pursuant to R.S. 40:1502, the 14 governing authority of DeSoto Parish Fire Protection District No. 3 may establish a 15 service charge or rates of service charges to be assessed persons owning each 16 residential or commercial structure, whether occupied or unoccupied, located wholly 17 or partly within the boundaries of the fire protection district, subject to the provisions 18 of Subsection B of this Section. For purposes of this Section, each residential or 19 commercial unit in a structure and each housing unit within a multiple dwelling 20 structure shall be considered a separate structure, and a mobile home, as defined in 21 R.S. 9:1149.2, shall be considered a structure. Such service charges or rates of 22 service charges shall be framed so as to cover and shall be used for the costs of any

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

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or all fire protection and emergency medical transportation and emergency services incidental thereto.

B. Service charges or rates of service charges so established shall be assessed by resolution of the governing authority of the fire protection district; however, the resolution assessing the service charges shall be adopted by the governing authority only after the question of the assessment and the amount of the service charges or rates of service charges to be established have been submitted to and approved by a majority of electors of the district voting at an election held for that purpose. Such election shall be conducted in accordance with the election laws of the state and shall be held at the same time that an election authorized by the provisions of R.S. 18:402 is held.

C.(1) The governing authority of the fire protection district assessing a service charge or rates of service charges as provided in this Section may also use any reasonable means to collect and enforce the collection of such service charges, including any means authorized by law for the collection of taxes. Such means shall include the assessor carrying the fire protection service charges on the tax rolls for DeSoto Parish and the sheriff of DeSoto Parish collecting such service charges at the same time as ad valorem taxes are collected and with the same authority with which such taxes are collected. If any fire protection service charge becomes delinquent and unpaid, the sheriff shall send a "Final Notice" to the delinquent property owner by registered or certified mail. The sheriff shall also publish notice of the pending delinquent property sale in the parish journal, setting forth the names and addresses of the delinquent property owners and the date and place of the sale to enforce collection, and he shall enforce the collection in the same manner as ad valorem taxes are collected. The governing authority may compensate the sheriff and the tax assessor for such collection upon mutual agreement of the governing authority and the sheriff and tax assessor.

(2)(a) The governing authority of the district may also place liens for fire protection service charges upon the structure subject to the charge, upon the building,

if any, in which the structure is located if it is owned by the owner of the structure
and upon the lot of ground not exceeding one acre on which the structure is situated
if such lot of ground belongs to the person who owns such structure; however, is
such structure or building is owned by a lessee of the lot of ground, the lien shall
exist only against the lease and shall not affect the owner of the lot. Such lien shall
be placed upon property only if the owner of a structure refuses to pay the service
charges when requested to do so by the governing authority within thirty days after
receipt by the owner of such a request by registered or certified letter.
(b) The governing authority may file a statement reflecting the amount of the
unpaid charges in the mortgage office of the parish, which, when so filed and
recorded, shall operate as a lien and privilege in favor of the district against property
as provided by this Subsection.
(c) Such fire protection and emergency service charge obligations shall
prime all other liens, mortgages, and privileges against the property, except those for
taxes and prior recorded local and special assessments.
(d) In addition, the governing authority of the district may recover the unpaid
charges, together with all costs of court and attorney fees, by ordinary process in the
Forty-Second Judicial District Court.
(e) The governing authority may also provide, by resolution for interest or
the unpaid charges, which shall be paid prior to cancellation of the lien.

## **DIGEST**

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 145 Engrossed

2015 Regular Session

Burford

**Abstract:** Authorizes the governing authority of DeSoto Parish Fire Protection District No. 3 to establish a service charge for residential or commercial structures and authorizes the collection and enforcement of such service charge.

<u>Present law</u> (R.S. 40:1502) authorizes the governing authority of any fire protection district in DeSoto Parish to establish, assess, and collect a service charge to fund the purchase of fire protection equipment, maintenance, and operation of fire protection facilities and equipment, and obtaining water for fire protection purchases.

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<u>Proposed law retains present law except grants the following additional authorities to DeSoto Parish Fire Protection District No. 3.</u>

<u>Proposed law</u> authorizes the district, subject to voter approval, to establish a service charge for each residential or commercial structure located within the boundaries of the district. Specifies that each residential or commercial unit in a structure and each housing unit within a multiple dwelling structure shall be considered a separate structure. Provides that a mobile home shall be considered a structure. Further provides that the amount of such service charges shall be framed so as to cover and used to pay the costs of fire protection and emergency medical transportation and all emergency services incidental thereto.

<u>Proposed law</u> authorizes the governing authority to use any reasonable means to collect and enforce the collection of such service charges, including any means authorized by law for the collection of taxes. Provides that such means shall include the assessor carrying the charges on the tax rolls and the sheriff collecting the charges at the same time as ad valorem taxes are collected and with the same authority as such taxes are collected. Requires the sheriff to notify delinquent property owners of any delinquency by sending a "Final Notice". Requires that the sheriff publish notice of the pending delinquent property sale. Authorizes the governing authority to compensate the sheriff and assessor for collecting by mutual agreement.

<u>Proposed law</u> authorizes the governing authority to place liens on property for unpaid fire protection service charges. <u>Proposed law</u> provides that service charge obligations prime all other liens, mortgages, and privileges against the property except for liens previously filed for taxes or local and special assessments.

<u>Proposed law</u> entitles the district governing authority to recover the unpaid charges together with all costs of court and attorney fees, by ordinary process in the 42nd Judicial District Court.

<u>Proposed law</u> also authorizes the governing authority to provide, by resolution, for interest on the unpaid charges, which shall be paid prior to cancellation of the lien.

(Adds R.S. 40:1502.16)