



\* \* \*

B. In addition to other authority granted by law, the West Baton Rouge Parish ~~Police Jury~~ **Council** may create a fire protection district in the manner and subject to the limitations and restrictions contained in this Section. The district shall be designated as "West Baton Rouge Parish Fire Protection District No. 1" and include two or more fire protection subdistricts.

\* \* \*

E.(1) Notice of intention to create the district shall be ordered by resolution of the ~~police jury~~ **council** only if concurred in, by resolution, by each municipal governing authority in the parish. The resolution shall state that all of the parish shall be within the district and set forth the boundaries proposed for the subdistricts. The notice shall state that the ~~police jury~~ **council** shall, in open session, on a date and at an hour and place named, proceed to create the proposed district.

\* \* \*

F.(1) At the place and time specified in the notice provided for in Subsection E, the ~~police jury~~ **council** shall hold a public hearing concerning the creation of the proposed district and the proposed boundaries of the subdistricts. At this hearing, the ~~police jury~~ **council** may change the boundaries of the proposed subdistricts.

(2) After the hearing, the ~~police jury~~ **council** may adopt an ordinance creating the district and fixing the boundaries of each subdistrict. The ordinance shall:

(a) ~~Contain the method or formula by which the district's revenues shall be allocated to the subdistricts for fire protection purposes.~~

(b) ~~Provide that any subsequent revision of the method of formula of allocation, or termination thereof, shall occur only upon adoption of an ordinance setting forth the proposed action by the police jury and upon concurrence, by resolution, of each municipal governing authority in the parish.~~

(c) Provide that the entire area of any municipality shall be included within one subdistrict.

(d) **(b)** Provide that any area annexed by a municipality that is not within the

1 same subdistrict as the annexing municipality shall be included within the same  
2 subdistrict as the municipality. The ~~police jury~~ council shall adopt an ordinance  
3 changing the boundaries of the subdistricts only to the extent necessary to comply  
4 with this Subparagraph.

5 ~~(e) Not become effective until it has been concurred in, by resolution, by each~~  
6 ~~municipal governing authority in the parish.~~

7 \* \* \*

8 H. The board, as governing body of the district, shall:

9 \* \* \*

10 (3) Allocate funds to the subdistricts as provided by ~~ordinance~~ law.

11 \* \* \*

12 (5) Have the district's books and records audited by a certified public  
13 accountant annually. The accountant shall make a written report of his audit to the  
14 board, the ~~police jury~~ council, and to each municipal governing authority.

15 \* \* \*

16 I. The board, as governing body of the district may:

17 \* \* \*

18 (5) With the concurrence of the ~~police jury~~ council and ~~each municipal~~  
19 ~~governing authority~~ **by majority vote of the members of the board**, submit to the  
20 qualified electors of the district, in a manner provided by law, a proposition to levy  
21 a special tax of not more than ten mills on the dollar for a period of not more than ten  
22 years for the purpose of providing fire protection service within the district. The cost  
23 of the election shall be borne by the district.

24 (6)(a) With the concurrence of the ~~police jury~~ council and ~~each municipal~~  
25 ~~governing authority~~ **by a majority vote of the members of the board**, establish, by  
26 majority vote of the members of the board, a service charge or rates of service  
27 charges to be assessed persons occupying residential or nonresidential structures and  
28 persons owning unoccupied structures located wholly or partly within the district as  
29 customers of the district, subject to the provisions of Subparagraph (b) of this

1 Paragraph. The service charges or rates of service charges shall be equal for all  
2 customers and shall be framed so as to cover and shall be used for the costs of fire  
3 protection service within the district.

4 \* \* \*

5 (9)(a) With the concurrence of the ~~police jury~~ **council** and ~~each municipal~~  
6 ~~governing authority~~ **by a majority vote of the members of the board**, submit to the  
7 qualified electors of the district, in a manner provided by law, a proposition to levy  
8 within the district a sales and use tax not exceeding one percent, which tax may  
9 exceed the limitation set forth in Article VI, Section 29(A) of the Constitution of  
10 Louisiana.

11 \* \* \*

12 K.(1) If no municipality is included within the subdistrict, the ~~police jury~~  
13 **council** shall be the governing body of the subdistrict.

14 \* \* \*

15 (3) The governing body of each subdistrict shall:

16 \* \* \*

17 (c) Have the subdistrict's books and records audited by a certified public  
18 accountant annually. The accountant shall make a written report of his audit to the  
19 board, ~~police jury~~ **council**, and to each municipal governing authority.

20 \* \* \*

21 **M. The revenues of the district shall be allocated among the subdistricts**  
22 **by a formula which shall utilize the official Unites States Census data and the**  
23 **Property Value Assessments determined by the parish assessor.**

24 **(1) The population of each subdistrict shall be divided by the total parish**  
25 **population, with the result being deemed the proportional population of the**  
26 **subdistrict.**

27 **(2) The total assessed value of all assessed and exempt property lying**  
28 **within the boundaries of the subdistrict shall be divided by the total assessed**  
29 **value of all assessed and exempt property in the parish, with the result being**

1 deemed the proportional assessed value of the subdistrict.

2 (3) The sum of the proportional population of the subdistrict and the  
3 proportional assessed value of the subdistrict shall be divided by two, with the  
4 quotient being the proportional allocation of the subdistrict.

5 (4) Each subdistrict shall be allocated that proportion of the revenues of  
6 the district equating to its proportional allocation, except as otherwise provided  
7 herein.

8 (5) The calculations provided for herein shall be performed and certified  
9 by the collector for parish sales and use taxes.

10 (6) The proportional allocation of the subdistricts shall be recalculated  
11 as follows:

12 (a) By July 1, 2013, and thereafter as provided for in this Paragraph.

13 (b) By June thirtieth in the year following the conduct of each federal  
14 decennial census.

15 (c) By June thirtieth in the year following the completion of any parish  
16 wide property reassessment, but not less than on a quadrennial basis.

17 (d) By June thirtieth in the year following any change in subdistrict  
18 boundaries, including changes occasioned by the creation or dissolution of a  
19 subdistrict, an expansion or retraction of municipal boundaries, or otherwise.

20 (7) Except as otherwise provided, the proportional allocation of the  
21 subdistricts shall remain in effect from July first in the year of the calculation  
22 until such time as the proportional allocations are recalculated.

23 (8) The collector for parish sales and use taxes shall distribute the  
24 revenues of the district in accordance with the proportional allocation of the  
25 subdistricts.

26 Section 2. This Act shall become effective upon signature by the governor or, if not  
27 signed by the governor, upon expiration of the time for bills to become law without signature  
28 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
29 vetoed by the governor and subsequently approved by the legislature, this Act shall become

1 effective on the day following such approval.

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

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#### DIGEST

Present law creates and provides for West Baton Rouge Parish Fire Protection District No. 1.

Proposed law changes the wording of "West Baton Rouge Police Jury" to "West Baton Rouge Parish Council".

Present law provides for concurrence of the police jury and each municipal governing authority to submit to the qualified electors of the district, a proposition to levy a special tax of not more than 10 mills for providing fire protection service within the district.

Proposed law provides for concurrence of the council and by a majority vote of the members of the board to submit to the qualified electors of the district, a proposition to levy a special tax of not more than 10 mills for providing fire protection service within the district.

Proposed law provides for revenues of the district to be allocated among the subdistricts by a formula which shall utilize the official United States Census data and the Property Value Assessments determined by the parish assessor.

Proposed law provides for the sum of the proportional population of the subdistrict and the proportional assessed value of the subdistrict are to be divided by two, with the quotient being the proportional allocation of the subdistrict.

Proposed law provides that each subdistrict will be allocated that proportion of the revenues of the district equating to its proportional allocation, except otherwise provided by law.

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

(Amends R.S. 40:1503 (A)(6), (B), (E)(1), (F)(1) and (2), (H)(3) and (5), (I)(5), (6)(a), (9)(a) and (K)(1) and (3)(c); and enacts (M))