

SENATE BILL NO. 269

BY SENATOR MURRAY (BY REQUEST)

1 AN ACT

2 To provide relative to special districts; to provide for the authority to levy, impose, and
3 collect parcel fees in certain districts; to provide for the designation of subdistricts;
4 and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. **A. Definitions. As used in this Act, unless the context requires**
7 **otherwise, the following terms shall have the following meanings:**

8 **(1) "Board" means the board of commissioners of the district.**

9 **(2) "City" means any city with boundaries coterminous with the parish**
10 **in which it is located.**

11 **(3) "District" means any special district specifically created by law,**
12 **designated as a management district and situated in a parish with a city-parish**
13 **home rule form of government.**

14 **(4) "Subdistrict" means an area within the district created pursuant to**
15 **this Act.**

16 **B. Parcel fee assessment authority.**

17 **(1) The governing authority of the city is hereby authorized to levy and**
18 **collect annually a special parcel fee provided for in this Act on each parcel**
19 **located in the district, or a subdistrict, subject to and in accordance the**
20 **provisions of this Act.**

21 **(2) The amount of the parcel fee shall be determined by the Bureau of**
22 **the Treasury within the Department of Finance of the city, or equivalent entity,**
23 **or its designee as of January 1, 2010 and shall be as follows, based on the**

1 classification of the parcel:

2 (a) For each Tier One Parcel, a flat parcel fee of one hundred eighty-five
3 dollars per year.

4 (b) For each Tier Two Parcel, a flat parcel fee of three hundred
5 ninety-five dollars per year.

6 (c) For each Tier Three Parcel, a flat parcel fee shall be assessed as
7 follows:

8 (i) For each Tier 3A Parcel, a flat parcel fee of fifteen thousand dollars
9 per year.

10 (ii) For each Tier 3B Parcel, a flat parcel fee of ten thousand dollars per
11 year.

12 (iii) For each Tier 3C Parcel and Tier 3D Parcel, a flat parcel fee of five
13 thousand dollars per year.

14 (iv) For each Tier 3E Parcel and Tier 3F Parcel, a flat parcel fee of three
15 thousand dollars per year.

16 (v) For each Tier 3G Parcel, a flat parcel fee of two thousand dollars per
17 year.

18 (vi) For each Tier 3H parcel, Tier 3I Parcel, Tier 3J Parcel, and Tier 3K
19 Parcel, a flat parcel fee of one thousand five hundred dollars per year.

20 (vii) For each Tier 3L Parcel, a flat parcel fee of one thousand dollars
21 per year.

22 (viii) For each Tier 3M Parcel, a flat parcel fee of nine hundred dollars
23 per year.

24 (ix) For each Tier 3N Parcel, a flat parcel fee of five hundred forty-five
25 dollars per year.

26 (3) The amount of the parcel fee for each parcel classification shall be
27 fixed and shall not change prior to the expiration of the term of the parcel fee.

28 (4) The following terms shall have the following meanings when used in
29 this Act:

30 (a) The term "parcel" means a tract of land in the district, or in a

1 subdistrict, as applicable, including all buildings and improvements thereon,
2 excluding any property that is exempt in full from ad valorem taxation.

3 (b) The term "Tier One Parcel" means a parcel that is used solely for
4 residential purposes as either a single family dwelling or a multiple family
5 dwelling with no more than four residential units. If any unit or portion of the
6 parcel is used for commercial or any other nonresidential purpose, the entire
7 parcel shall not be a Tier One Parcel and instead shall be classified as either a
8 Tier Two Parcel or a Tier Three Parcel.

9 (c) The term "Tier Two Parcel" means a parcel that does not qualify as
10 a Tier One Parcel or a Tier Three Parcel.

11 (d) The term "Tier Three Parcel" means a parcel that does not qualify
12 as a Tier One Parcel and the use of the parcel corresponds to one of the
13 following descriptions:

14 (i) The parcel is used primarily for a hotel, and the hotel has at least one
15 thousand rooms available for guest occupation. Such a parcel shall be referred
16 to as a "Tier 3A Parcel".

17 (ii) The parcel is used primarily for office space, and the structure on
18 the parcel contains at least four hundred thousand square feet of floor space.
19 Such a parcel shall be referred to as a "Tier 3B Parcel".

20 (iii) The parcel is used primarily for a hotel, and the hotel has at least
21 three hundred twenty-five rooms but fewer than one thousand rooms available
22 for guest occupation. Such a parcel shall be referred to as a "Tier 3C Parcel".

23 (iv) The parcel is used primarily for public parking, and an enclosed
24 parking structure is built on the parcel that has at least one thousand designated
25 parking spaces. Such a parcel shall be referred to as a "Tier 3D Parcel".

26 (v) The parcel is used primarily for a hotel, and the hotel has at least
27 one-hundred fifty rooms but fewer than three hundred twenty-five rooms
28 available for guest occupation. Such a parcel shall be referred to as a "Tier 3E
29 Parcel".

30 (vi) The parcel is used primarily for a retail shopping center, and the

1 structure on the parcel contains at least one hundred thousand square feet of
2 floor space. Such a parcel shall be referred to as a "Tier 3F Parcel".

3 (vii) The parcel is used primarily for a hotel, and the hotel has at least
4 ninety rooms but fewer than one hundred fifty rooms available for guest
5 occupation. Such a parcel shall be referred to as a "Tier 3G Parcel".

6 (viii) The parcel is used primarily for public parking, and an enclosed
7 parking structure is built on the parcel that has at least one hundred designated
8 parking spaces but fewer than one thousand designated parking spaces. Such
9 a parcel shall be referred to as a "Tier 3H Parcel".

10 (ix) The parcel is used primarily for public parking, and has a surface
11 parking lot on the parcel that has at least two hundred seventy-five designated
12 parking spaces. Such a parcel shall be referred to as a "Tier 3I Parcel".

13 (x) The parcel is used primarily for a retail shopping center, and the
14 structure on the parcel contains at least twenty-five thousand square feet of
15 floor space but fewer than one hundred thousand square feet of floor space.
16 Such a parcel shall be referred to as a "Tier 3J Parcel".

17 (xi) The parcel is used primarily for office space, and the structure on
18 the parcel contains at least fifty thousand square feet of floor space but fewer
19 than four hundred thousand square feet of floor space. Such a parcel shall be
20 referred to as a "Tier 3K Parcel".

21 (xii) The parcel is used primarily for public parking, and has a surface
22 parking lot on the parcel that has at least one hundred designated parking
23 spaces but fewer than two hundred seventy-five designated parking spaces.
24 Such a parcel shall be referred to as a "Tier 3L Parcel".

25 (xiii) The parcel is used primarily for a hotel, and the hotel has at least
26 twenty-five rooms but fewer than ninety available for guest occupation. Such
27 a parcel shall be referred to as a "Tier 3M Parcel".

28 (xiv) The parcel is used in whole or in part for commercial purposes, the
29 use of the parcel does not correspond to a parcel use described in Items (4)(d)(i)
30 through Items (4)(d)(xiii), and a business operating on the parcel holds a "Class

1 A retail alcoholic beverage" permit issued by the city. Such a parcel shall be
2 referred to as a "Tier 3N Parcel".

3 (5) Each condominium parcel as defined in R.S. 9:1121.103 shall be a
4 separate parcel for purposes of this Act, and, pursuant to R.S. 9:1121.105, the
5 parcel fee authorized by this Act shall be assessed against each individual
6 condominium parcel. However, condominium property consisting exclusively
7 of parking spaces shall be deemed to be a single parcel and the parcel fee
8 authorized by this Act shall be assessed against the entire condominium
9 property as a single entity and shall be payable by the condominium association.

10 (6) Each timeshare unit as defined in R.S. 9:1131.2 (and not each use
11 period) shall be classified as a separate parcel for purposes of this Act, and,
12 pursuant to R.S. 9:1131.9, the parcel fee authorized by this Act shall be assessed
13 against the timeshare property as a single entity unless the timeshare property
14 is subject to the Louisiana Condominium Act, R.S. 9:1121.101 et seq., in which
15 case the parcel fee shall be assessed as provided in R.S. 9:1121.105.

16 (7) The proceeds of the parcel fee shall be used solely and exclusively for
17 the purposes authorized by law applicable to the district.

18 (8)(a) The parcel fee shall be levied and collected only after the question
19 of its imposition has been submitted to and approved by a majority of registered
20 voters of the district, or subdistrict, as applicable, voting on the question at an
21 election to be conducted in accordance with the Louisiana Election Code on a
22 date selected by the board. In order to comply with R.S. 18:1299.1(A), the
23 district is authorized to incorporate by reference thereto law detailing the
24 amount of the parcel fees and the classifications of the parcels in the
25 proposition, and additionally, the district shall make available for inspection by
26 the public such fees and classifications at the district's office during regularly
27 scheduled business hours.

28 (b) The authority to levy the parcel fee shall expire after the levy of the
29 parcel fee for 2014.

30 (c) The parcel fee authorized by this Act may be renewed for an

1 additional term not to exceed five years only after both of the following have
2 occurred:

3 (i) The renewal is authorized by additional legislation.

4 (ii) The question of renewal is submitted to and approved by a majority
5 of registered voters of the district, or subdistrict, as applicable, voting on the
6 question at an election to be conducted in accordance with the Louisiana
7 Election Code on a date selected by the board.

8 (9) Any parcel fee which is unpaid shall be added to the tax rolls of the
9 city and shall be enforced with the same authority and subject to the same
10 penalties and procedures as unpaid ad valorem taxes.

11 (10) The manner in which the proceeds of the parcel fee are collected,
12 paid over, maintained, and paid out shall be as otherwise provided by law
13 applicable to the district.

14 (11) The cessation of the authority to levy the parcel fee and the
15 disposition and use of remaining unspent funds of the district if the district
16 ceases to exist shall be as otherwise provided by law applicable to the district.

17 C. Funding.

18 (1) The board shall use the proceeds of the parcel fee authorized by this
19 Act solely for the purposes set forth in law applicable to the district.

20 (2) The board shall endeavor to deploy its resources funded by the
21 parcel fee authorized by this Act as provided by law applicable to the district.

22 D. Subdistricts. (1) At least ten days after publication of a notice in the
23 official journal of the district, a public hearing shall be conducted and the board
24 may then adopt a resolution designating one or more areas within the
25 boundaries of the district as a separate subdistrict.

26 (2) Each such subdistrict shall constitute a separate political subdivision
27 of the state, governed by the district board with the same powers of the district,
28 provided that the levy of the parcel fee shall be limited to parcels within the
29 subdistrict and the proceeds therefrom shall be used solely and exclusively
30 within the subdistrict for the purposes authorized by law applicable to the

1 district.

2 (3) If a subdistrict ceases to exist, the authority to levy the tax or parcel
3 fee provided by this Act shall immediately cease and all remaining unspent
4 funds of the subdistrict, if any, shall be transmitted to the district and such
5 funds shall be maintained in a separate account by the district and shall be used
6 only for enhancement of public safety, security, and crime prevention in the
7 subdistrict.

8 Section 2. The provisions of this Act shall supersede any contrary provisions of law.

9 Section 3. The provisions of this Act shall be retroactive to June 1, 2010.

10 Section 4. This Act shall become effective upon signature by the governor or, if not
11 signed by the governor, upon expiration of the time for bills to become law without signature
12 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
13 vetoed by the governor and subsequently approved by the legislature, this Act shall become
14 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____