

1 Amended by Ord. 3636 on 12/13/11

2 Ord. 3636 amended by Ord. 3645 on 3/13/12

Introduced March 25, 2008, by Councilman  
Canada, seconded by Councilman Hursey, (by  
request of Administration)

5 **Item No. 08-02-2711**

6 **ORDINANCE NO. 3461**

7  
8 AN ORDINANCE LEVYING AN ADDITIONAL SALES TAX OF ONE  
9 PERCENT (1.00%) IN THE FREMAUX ECONOMIC DEVELOPMENT  
10 DISTRICT, STATE OF LOUISIANA (THE "DISTRICT"); DESIGNATING THE  
11 FULL AMOUNT OF SUCH ADDITIONAL SALES TAX AS THE SALES TAX  
12 INCREMENTS IN THE DISTRICT FROM WHICH THE LOCAL AND STATE  
13 SALES TAX INCREMENTS WILL BE DETERMINED AND USED TO  
14 FINANCE ECONOMIC DEVELOPMENT PROJECTS IN THE DISTRICT IN  
15 ACCORDANCE WITH AND AS AUTHORIZED BY PART II, CHAPTER 27,  
16 TITLE 33 OF THE LOUISIANA REVISED STATUTES OF 1950, AS  
17 AMENDED; DESIGNATING THE INITIAL ANNUAL BASELINE  
18 COLLECTION RATE AND ESTABLISHING A MONTHLY BASELINE  
19 COLLECTION RATE FOR THE DISTRICT; PLEDGING AND DEDICATING  
20 SUCH TAX INCREMENTS TO REIMBURSE ECONOMIC DEVELOPMENT  
COSTS AND PROVIDING FOR OTHER MATTERS IN CONNECTION WITH  
THE FOREGOING.

21 WHEREAS, Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950,  
22 as amended (La. R.S. 33:9038.31, et seq.) (the "Act") authorizes municipalities, parishes  
23 and certain other local governmental subdivisions to create economic development  
24 districts to carry out the purposes of the Act, which economic development districts are  
25 political subdivisions of the State of Louisiana and possess such power and authority and  
26 have such duties as provided by the Act and other law; and

27 WHEREAS, by Item No. 08-02-2712, the governing authority of the City of Slidell,  
28 State of Louisiana (the "City") created the Fremaux Economic Development District, State  
29 of Louisiana (the "District"), in accordance with La. R.S. 33:9038.32; and

30 WHEREAS, La. R.S. 33:9038.39 permits the District to levy a sales and use tax for  
31 authorized purposes; and

32 WHEREAS, La. R.S. 33:9038.34(O) provides for the creation of a special trust fund  
33 for the furtherance of economic development projects, as defined in the Act, into which the  
34 incremental increases in sales taxes shall be deposited and loaned, granted, donated, or  
35 pledged in furtherance of economic development projects (each Project hereinafter  
36 approved being referred to herein as a "Project" or "Projects"); and

37  
38  
39

1 **ORDINANCE NO. 3461**

2 **ITEM NO. 08-02-2711**

3 **PAGE 2**

4 WHEREAS, in accordance with the Act, the governing authority of the City, in said  
5 ordinance creating the District did further create a special trust fund, named the "Fremaux  
6 Economic Development District Trust Fund (the "Trust Fund") the purpose of which is to  
7 fund economic development projects selected by the District in the manner provided by the  
8 Act; and

9 WHEREAS, in accordance with La. R.S. 33:9038.39, and in order to finance and  
10 fund certain Projects, the governing authority of the City, in its capacity as governing  
11 authority of the District, desires levy an additional sales tax of one percent (1.00%) in the  
12 District and to designate such increase in sales tax as the sales tax increment, together  
13 with a like amount of State of Louisiana (the "State") sales tax, if approved by the State,  
14 which will be used to reimburse costs of economic development projects as defined in the  
15 Act.

16 NOW THEREFORE BE IT ORDAINED by the Slidell City Council, acting as the  
17 governing authority of the District; that:

18 SECTION 1. All of the above "Whereas" clauses are adopted as part of this  
19 ordinance.

20 SECTION 2. Levy of Sales and Use Tax. In accordance with La. R.S. 33:9038.39  
21 and other constitutional and statutory authority supplemental thereto, there is hereby levied  
22 in the District, effective April 1, 2008, an additional sales tax of one percent (1.00%), upon  
23 the sale at retail, the use, the lease or rental, the consumption, and the storage for use or  
24 consumption, of tangible personal property, upon the lease or rental of tangible personal  
25 property and on the sales of services in the District, as defined by law (the "District Tax").

26 The proceeds of the District Tax shall be used to pay the costs of economic  
27 development projects, as defined in the Act, particularly in La. R.S. 33: 9038.34(M) and La.  
28 R.S. 33:9038.36.

29 The Uniform Local Sales Tax Code, as enacted by Act No. 73 of the 2003 Regular  
30 Session of the Louisiana Legislature, and as it may be amended from time to time, shall  
31 apply in the assessment, collection, administration and enforcement of the District Tax, the  
32 provisions of which Uniform Local Sales Tax Code are hereby incorporated by reference.

33 As provided by La. R.S. 33:9038.39, no election shall be required in connection with  
34 the levy of the District Tax, since there are no qualified electors in the District, as certified  
35 by the St. Tammany Parish Registrar of Voters by certification attached hereto as Exhibit  
36 A.

37 SECTION 3. Vendor's Compensation. For the purpose of compensating the  
38 dealer in accounting for and remitting the District Tax levied by this ordinance, each dealer  
39

1 **ORDINANCE NO. 3461**

2 **ITEM NO. 08-02-2711**

3 **PAGE 3**

4 shall be allowed one and one-tenth percent (1.10%) of the amount of District Tax due and  
5 accounted for and remitted to the Tax collector in the form of a deduction in submitting his  
6 report and paying the amount due by the dealer, provided the amount due was not  
7 delinquent at the time of payment, and provided the amount of any credit claimed for taxes  
8 already paid to a wholesaler shall not be deducted in computing the commission allowed  
9 the dealer hereunder.

10 SECTION 4. Exclusions or Exemptions. This governing authority adopts none of  
11 the optional exclusions or exemptions allowed by state sales tax law, nor does this  
12 governing authority adopt any exclusions or exemptions authorized by legislation enacted  
13 under Article VI, Section 29(D)(1) of the Constitution of the State of Louisiana of 1974 that  
14 are not allowed as an exclusion or exemption from state sales tax. Included within the tax  
15 base of the District tax is every transaction, whether sales, use, lease or rental,  
16 consumption, storage or service, with no exclusions or exemptions except for those  
17 mandated upon political subdivisions by the Constitution or statutes of the State of  
18 Louisiana.

19 SECTION 5. Tax Collector. The District Tax is authorized to be collected by a  
20 "Collector" which term shall mean the Sales Tax Department of the City. The Collector is  
21 hereby authorized, empowered and directed to carry into effect the provisions of this  
22 ordinance, to appoint deputies, assistants or agents to assist it in the performance of its  
23 duties, and in pursuance thereof to make and enforce such rules as it may deem  
24 necessary.

25 The District Tax shall be collected in the same manner, under the same terms and  
26 conditions and with the same penalty, interest, collection and compensation arrangements  
27 as other sales taxes in the City are collected by the Collector.

28 With regard to the collection of the District Tax on any motor vehicle, automobile,  
29 truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject  
30 to the vehicle registration license tax, this Governing Authority, acting through the City and  
31 on behalf of the District, for the collection of the District Tax on such vehicles, is authorized  
32 to enter into an agreement with the Vehicle Commissioner, Department of Public Safety  
33 and Corrections, as provided by R.S.47:303(B).

34 All taxes, revenues, funds, assessments, moneys, penalties, fees or other income  
35 which may be collected or come into the possession of the Collector under any provision  
36 or provisions of this ordinance relating to the District Tax shall be promptly deposited by  
37 the Collector for the account of the District in the Trust Fund, provided, however, any  
38 amount which is paid under protest or which is subject to litigation may be transferred to a  
39 separate account established by the Collector with said fiscal agent pending the final  
determination of the protest or litigation.



1 **ORDINANCE NO. 3461**

2 **ITEM NO. 08-02-2711**

3 **PAGE 4**

4 SECTION 6. Penalty, Interest and Attorneys Fees. If the amount of District Tax  
5 due by the dealer is not paid on or before the twentieth (20th) day of the month next  
6 following the month for which the District Tax is due, there shall be collected, with said  
7 District Tax, interest upon said unpaid amount, at the rate of fifteen per cent (15%) per  
8 annum, or fractional part thereof, to be computed from the first day of the month next  
9 following the month for which the District Tax is due until it is paid; and in addition to the  
10 interest that may be so due there shall also be collected a penalty equivalent to five per  
11 cent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed  
12 twenty-five per cent (25%) in the aggregate, of the District Tax due, when such District Tax  
13 is not paid, within thirty (30) days of the date the District Tax first becomes due and  
14 payable, and in the event of suit, attorney's fees at the rate of ten per cent (10%) of the  
15 aggregate of District Tax, interest and penalty.

16 In the event any dealer fails to make a report and pay the District Tax as provided  
17 by this ordinance, or in case the dealer makes a grossly incorrect report, or a report that is  
18 false or fraudulent, it shall be the duty of the Collector to make an estimate for the taxable  
19 period of the retail sales, or sales of services, of such dealer, or of the gross proceeds from  
20 rentals or leases of tangible personal property by the dealer, and an estimate of the cost  
21 price of all articles of tangible personal property imported by the dealer for use or  
22 consumption or distribution or storage to be used or consumed in the District, and to  
23 assess and collect the District Tax and interest, plus penalty, if such have accrued, on the  
24 basis of such assessment, which shall be considered prima facie correct, and the burden  
25 to show the contrary shall rest upon the dealer. In the event such estimate and  
26 assessment requires and examination of books, records, or documents, or an audit  
27 thereof, then the Collector shall add to the assessment the cost of such examination,  
28 together with any penalties accruing thereon.

29 If any dealer fails to make any return required by this ordinance or make an  
30 incorrect return, and the circumstances indicate willful negligence or intentional disregard  
31 of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any  
32 other penalties provided herein, a specific penalty of five per cent (5%) of the District Tax  
33 or deficiency found to be due, or Ten Dollars (\$10.00), whichever is greater. This specific  
34 penalty shall be an obligation to be collected and accounted for in the same manner as if it  
35 were a part of the District Tax due and can be enforced either in a separate action or in the  
36 same action for the collection of the District Tax.

37 SECTION 7. Designation of Baseline Collection Rate. The District Tax levied  
38 pursuant to Section 3, above, is a new sales tax and the full amount thereof is hereby  
39 designated by the City Council to be used in determining the local sales tax increment  
pursuant to the Act. The initial annual baseline collection rate for the District, which is the  
amount of the District Tax collected in the District in the most recent completed fiscal year  
prior to the establishment of the District, is hereby designated to be zero (0) (the "Initial

1 **ORDINANCE NO. 3461**  
2 **ITEM NO. 08-02-2711**  
3 **PAGE 5**

4 Baseline Collection Rate"), as the District Tax was not levied during the most recently  
5 completed fiscal year of this governing authority prior to the establishment of the District.  
6 The monthly baseline collection rate, which is the initial annual baseline collection rate  
7 divided by twelve (12), is hereby designated to be zero (0) (the "Monthly Baseline  
8 Collection Rate").

9 SECTION 8. CFO Certification. The Chief Financial Officer of the City is hereby  
10 authorized and requested to furnish his or her certification, in substantially the form  
11 attached hereto as Exhibit B, as to the accuracy of the Initial Annual Baseline Collection  
12 Rate and Monthly Baseline Collection Rate and to publish such certification in the *St.*  
13 *Tammany News Banner*, the official journal of the City, one time.

14 SECTION 9. Designation of Sales Tax Increment. The City Council hereby  
15 designates the entire amount of the District Tax as the local sales tax increment, which is  
16 to be deposited, together with a like amount of State sales tax, to the extent approved by  
17 the State, in the special trust fund created herein for the furtherance of economic  
18 development projects through reimbursement of costs of economic development projects  
19 and hereby pledges and dedicates to such purpose the local sales tax increment and a like  
20 amount of State sales tax increment, to the extent approved by the State, in the manner  
21 provided by the Act.

22 SECTION 10. Notice to Public. The City Council hereby acknowledges and affirms  
23 the prior publication of a notice describing the levy of the District Tax and informing the  
24 citizens of the date of consideration of this ordinance, said notice having been published  
25 once a week for two weeks in the *St. Tammany News Banner*, the official journal of the  
26 City, in the form of notice attached hereto as Exhibit C.

27 SECTION 11. Use of Sales Tax Increments. Notwithstanding anything to the  
28 contrary contained herein, sales tax increments within the District, if any, and shall be used  
29 only for Projects that meet the definition of "economic development project" as that term is  
30 defined in La. R.S. 33:9038.34(M).

31 SECTION 12. Authorization of Officers. The President of the Council and his staff  
32 are hereby authorized, empowered and directed to do any and all things necessary and  
33 incidental to carry out the provisions of this ordinance.


34 SECTION 13. Severability. If any provision of this ordinance shall be held to be  
35 illegal or invalid, such illegality or invalidity shall not affect any other provision of this  
36 ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid  
37 provisions had not been contained herein. Any constitutional or statutory provision  
38 enacted after the date of this ordinance which validates or makes legal any provision of  
39 this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this  
40 ordinance.

1 **ORDINANCE NO. 3461**  
2 **ITEM NO. 08-02-2711**  
3 **PAGE 6**


4 SECTION 14. Repealer. All ordinances or resolution, or parts thereof, in conflict  
5 herewith are hereby repealed.

6 SECTION 15. Publication; Effective Date. This ordinance shall be published one  
7 time in the official journal of the City, and shall become effective as provided by law.

8 **ADOPTED** this 25th day of March, 2008.

9  
10  
11   
12 Raymond H. Canada  
13 President of the Council  
14 Councilman, District E

15  
16   
17 Thomas P. Reeves  
18 Council Administrator

19  
20  
21   
22 Ben O. Morris  
23 Mayor

24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39

DELIVERED	2:30 p.m.
3/27/08	to the Mayor
RECEIVED	from the Mayor
4/1/08	9:40 a.m.

ST. TAMMANY PARISH  
REGISTRAR OF VOTERS

M. DWAYNE WALL, CERA  
REGISTRAR



STATE OF LOUISIANA  
PARISH OF ST. TAMMANY

CERTIFICATE OF REGISTRAR OF VOTERS

I, the undersigned Registrar of Voters for the Parish of St. Tammany, State of Louisiana, do hereby certify that the property described in the attached legal description, which is further identified in the survey by Acadia Land Surveying, L.L.C, dated February 15, 2008, and further identified as a parcel of currently being developed wooded land designated as "TRACT 1A" of the Robert Levis Development located in Sections 11 & 14, T-9-S, R-14-E, containing 89.159 acres, as well as a parcel of currently being developed wooded land designated as a portion of "TRACT 2C" of the Robert Levis Development located in Sections 11 & 14, T-9-S, R-14-E, containing 2.399 acres, all situated northeast of Interstate Highway 10 and south and southwest of U.S. Highway 190 Business (Shortcut Hwy. or Fremaux Ave.), and to be designated as the "FREMAUX ECONOMIC DEVELOPMENT DISTRICT", Slidell, LA 70458, and by the records in the Registrar of Voters office, does not have any registered voters within the said property.

In faith whereof, witness my official signature and the impress of my official seal at Covington, Louisiana, on this 25th day of March, 2008.

M. DWAYNE WALL  
Registrar of Voters  
St. Tammany Parish, Louisiana

Attachments:

Legal description, Survey, and Map

STATE OF LOUISIANA

PARISH OF ST. TAMMANY

I, SHARON HOWES, in my capacity as Director of Finance of the City of Slidell, State of Louisiana (the "City"), am the Chief Financial Officer of the City and do hereby certify that the initial annual baseline collection for the additional sales tax of one percent (1.00%) levied in the economic development district known as the "Fremaux Economic Development District, State of Louisiana" (the "District"), which is the amount of such designated sales taxes collected in the District during the fiscal year of the City of Slidell, State of Louisiana, most recently completed prior to the establishment of the District, is zero (0), as such additional sales tax was not levied during the previous fiscal year. The monthly baseline collection rate, which is the annual baseline rate divided by twelve (12), is also zero (0).

IN FAITH WHEREOF, witness my signature and official seal of the City of Slidell, State of Louisiana, this 24 day of MARCH, 2008.

(Seal)

Sharon Howes  
Name:



5  
6 **NOTICE OF INTENTION TO CREATE AN**  
7 **ECONOMIC DEVELOPMENT DISTRICT**  
8 **IN THE CITY OF SLIDELL, STATE OF LOUISIANA,**  
9 **AND TO LEVY A ONE PERCENT (1.00%)**  
10 **SALES AND USE TAX THEREIN**

11 NOTICE IS HEREBY GIVEN that the City of Slidell, State of Louisiana (the "City")  
12 proposes to consider the adoption of an ordinance, pursuant to La. R.S. 33:9038.32,  
13 creating an economic development district within the City to be called the "Fremaux  
14 Economic Development District, State of Louisiana" (the "District").

15 NOTICE IS HEREBY FURTHER GIVEN that upon the creation of the District, said  
16 City, in its capacity as the governing authority of the newly created District, further  
17 proposes to consider the adoption of an ordinance, pursuant to La. R.S. 33:9038.39,  
18 levying in the District (i) an additional one percent (1.00%) sales and use tax and (ii) an  
19 additional one percent (1.00%) hotel occupancy tax, for the purpose of financing economic  
20 development projects, as defined in La. R.S. 33: 9038.34(M) and La. R.S. 33:9038.36 (the  
21 "District Taxes"). The proceeds of the District Taxes will be deposited in a special trust  
22 fund to be used for the furtherance of economic development projects within the District,  
23 together with a like amount of State sales taxes, if approved by the State, all pursuant to  
24 the authority of Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as  
25 amended (La. R.S. 33:9038.31 et seq.).

26 NOTICE IS HEREBY FURTHER GIVEN that said City Council, acting as the  
27 governing authority of both the City the District, will meet in open and public session on  
28 Tuesday, March 25, 2008, at six-thirty o'clock (6:30) p.m., at 1330 Bayou Lane #110,  
29 Slidell, Louisiana 70460, to hear any objections to the creation of the District and/or the  
30 proposed levy of the District Taxes as described above.

31 The boundaries of the proposed District are attached hereto as Exhibit A.

32 SECTION 16. Public Hearing. At the date, time and place mentioned in the  
33 aforesaid Notice of Intention, this Governing Authority will meet in open and public session,  
34 to hear any objections to the proposed creation of the District and the levy of the sales and  
35 use tax and/or the hotel occupancy tax described therein, and may consider the adoption  
36 of ordinances creating the district and levying the sales and use tax and/or the hotel  
37 occupancy tax.

38 SECTION 17. Authorization of Officers. The Mayor, President of the Council and  
39 Council Administrator are hereby authorized, empowered and directed to do any and all  
things necessary and incidental to carry out the provisions of this resolution.

4 EXHIBIT A TO  
5 NOTICE OF INTENTION TO  
6 CREATE DISTRICT AND LEVY SALES TAX  
7 BOUNDARIES AND MAP OF DISTRICT  
8

9 A certain tract or parcel of land designated as "TRACT 1A" being a  
10 portion of "TRACT 1" of the Robert Levis Development L.L.C. Properties,  
11 containing 89.159 acres or 3,883,770 square feet, located in sections 11 &  
12 14, Township 9 South, Range 14 East, of the Greensburg Land District, St.  
13 Tammany Parish, Louisiana and being more particularly described as  
14 follows:

15 Commencing at the corner common to Sections 10, 11, 14 and 15, located along  
16 the southern right-of way line of Daney St.; said point being the "POINT OF  
17 COMMENCEMENT," and labeled P.O.C.

18 Then, continuing along said right of way line, North 89 degrees 11 minutes 00  
19 seconds East a distance of 332.00 feet to a point;

20 Then, North 89 degrees 11 minutes 00 seconds East a distance of 828.00 feet to a  
21 point;

22 Then, departing said right of way line, South 00 degrees 53 minutes 56 seconds  
23 East a distance of 426.06 feet to a point;

24 Then, North 89 degrees 14 minutes 33 seconds East a distance of 275.00 feet to a  
25 point;

26 Then, North 00 degrees 53 minutes 56 seconds West a distance of 424.53 feet to a  
27 point, located along the southerly right of way line of Daney St.;

28 Then, continuing along said right of way line, along a non-tangent curve to the right  
29 having a delta of 16 degrees 17 minutes 43 seconds, a radius of 300.00 feet, an arc length  
30 of 85.32 feet, a chord bearing of South 76 degrees 21 minutes 57 seconds East and a  
31 chord distance of 85.03 feet to a point;

32 Then, South 68 degrees 13 minutes 05 seconds East a distance of 38.57 feet to a  
33 point;

34 Then, along a curve to the left having a delta of 30 degrees 56 minutes 24 seconds,  
35 a radius of 375.00 feet, an arc length of 202.50 feet, a chord bearing of South 83 degrees  
36 41 minutes 17 seconds East and a chord distance of 200.05 feet to a point;

37 Then, North 80 degrees 50 minutes 31 seconds East a distance of 167.84 feet to a  
38 point;

39 Then, along a curve to the right having a delta of 08 degrees 20 minutes 29  
seconds, a radius of 1,180.00 feet, an arc length of 171.79 feet, a chord bearing of North  
85 degrees 00 minutes 45 seconds East and a chord distance of 171.64 feet to a point;

Then, North 89 degrees 11 minutes 00 seconds East a distance of 457.12 feet to a  
point;

1 **ORDINANCE NO. 3461**  
2 **ITEM NO. 08-02-2711**  
3 **PAGE 12**

4 Then, departing said right of way line, South 00 degrees 54 minutes 24 seconds  
5 East a distance of 305.86 feet to a point;

6 Then, North 88 degrees 52 minutes 00 seconds East a distance of 96.48 feet to a  
7 point;

8 Then, North 89 degrees 12 minutes 00 seconds East a distance of 659.91 feet to a  
9 point;

10 Then, North 00 degrees 49 minutes 38 seconds West a distance of 330.00 feet to a  
11 point;

12 Then, South 89 degrees 48 minutes 29 seconds East a distance of 87.29 feet to a  
13 point;

14 Then, North 30 degrees 15 minutes 15 seconds East a distance of 121.88 feet to a  
15 point;

16 Then, North 12 degrees 42 minutes 53 seconds East a distance of 121.63 feet to a  
17 point;

18 Then, North 02 degrees 51 minutes 46 seconds West a distance of 32.86 feet to a  
19 point;

20 Then, North 13 degrees 49 minutes 48 seconds West a distance of 90.97 feet to a  
21 point;

22 Then, North 89 degrees 09 minutes 03 seconds East a distance of 15.43 feet to a  
23 point;

24 Then, North 12 degrees 18 minutes 35 seconds West a distance of 2.41 feet to a  
25 point;

26 Then, North 03 degrees 53 minutes 55 seconds West a distance of 173.82 feet to a  
27 point;

28 Then, North 14 degrees 24 minutes 36 seconds East a distance of 160.77 feet to a  
29 point, located along the southerly right of way line of US Highway No. 190 (also known as  
30 Fremaux Road/ Short Cut Road);

31 Then, continuing along said right of way, South 65 degrees 44 minutes 07 seconds  
32 East a distance of 205.13 feet to a point;

33 Then, South 65 degrees 49 minutes 03 seconds East a distance of 94.22 feet to a  
34 point; said being the "POINT OF BEGINNING" and labeled "P.O.B.4,"

35 Then, continuing along said right of way, South 65 degrees 49 minutes 03 seconds  
36 East a distance of 188.76 feet to a point;

37 Then, departing said right of way, South 22 degrees 11 minutes 41 seconds East a  
38 distance of 22.23 feet to a point;

39 Then, South 20 degrees 57 minutes 02 seconds West a distance of 128.81 feet to a  
point;

Then, South 60 degrees 44 minutes 07 seconds East a distance of 286.86 feet to a  
point;

Then, South 60 degrees 43 minutes 57 seconds East a distance of 278.21 feet to a  
point;

1 **ORDINANCE NO. 3461**  
2 **ITEM NO. 08-02-2711**  
3 **PAGE 13**

4 Then, South 30 degrees 57 minutes 31 seconds East a distance of 283.50 feet to a  
5 point;  
6 Then, South 06 degrees 28 minutes 36 seconds West a distance of 74.73 feet to a  
7 point;  
8 Then, South 73 degrees 10 minutes 08 seconds East a distance of 22.71 feet to a  
9 point;  
10 Then, North 84 degrees 21 minutes 35 seconds East a distance of 108.06 feet to a  
11 point;  
12 Then, South 05 degrees 06 minutes 41 seconds East a distance of 274.30 feet to a  
13 point;  
14 Then, South 40 degrees 18 minutes 15 seconds West a distance of 360.63 feet to a  
15 point;  
16 Then, South 17 degrees 10 minutes 07 seconds West a distance of 400.00 feet to a  
17 point;  
18 Then, South 13 degrees 15 minutes 56 seconds East a distance of 463.92 feet to a  
19 point, located on the westerly right of way line of Interstate Highway no. 10;  
20 Then, continuing along said right of way, South 17 degrees 10 minutes 07 seconds  
21 West a distance of 1008.64 feet to a point;  
22 Then, departing said right of way, North 73 degrees 56 minutes 09 seconds West a  
23 distance of 204.68 feet to a point;  
24 Then, South 54 degrees 24 minutes 20 seconds West a distance of 128.51 feet to a  
25 point;  
26 Then, North 40 degrees 58 minutes 45 seconds West a distance of 233.70 feet to a  
27 point;  
28 Then, North 85 degrees 14 minutes 26 seconds West a distance of 75.34 feet to a  
29 point;  
30 Then, North 00 degrees 49 minutes 44 seconds West a distance of 11.91 feet to a  
31 point;  
32 Then, South 89 degrees 02 minutes 58 seconds West a distance of 100.00 feet to a  
33 point;  
34 Then, South 00 degrees 49 minutes 44 seconds East a distance of 1.91 feet to a  
35 point;  
36 Then, North 85 degrees 14 minutes 26 seconds West a distance of 456.60 feet to a  
37 point;  
38 Then, North 04 degrees 45 minutes 34 seconds East a distance of 571.77 feet to a  
39 point;  
Then, North 85 degrees 14 minutes 06 seconds West a distance of 328.54 feet to a  
point;  
Then, South 84 degrees 06 minutes 07 seconds West a distance of 42.24 feet to a  
point;  
Then, South 79 degrees 20 minutes 24 seconds West a distance of 93.43 feet to a  
point;

1 **ORDINANCE NO. 3461**  
2 **ITEM NO. 08-02-2711**  
3 **PAGE 14**

4 Then, along a non-tangent curve to the left having a delta of 74 degrees 25 minutes  
5 21 seconds, a radius of 84.00 feet, an arc length of 109.11 feet, a chord bearing of North  
6 10 degrees 30 minutes 42 seconds West and a chord distance of 101.60 feet to a point;

7 Then, along a curve to the right having a delta of 44 degrees 08 minutes 05  
8 seconds, a radius of 20.00 feet, an arc length of 15.41 feet, a chord bearing of North 25  
9 degrees 39 minutes 20 seconds West and a chord distance of 15.03 feet to a point;

10 Then, along a curve to the left having a delta of 11 degrees 12 minutes 34 seconds,  
11 a radius of 550.00 feet, an arc length of 107.60 feet, a chord bearing of North 09 degrees  
12 11 minutes 34 seconds West and a chord distance of 107.43 feet to a point;

13 Then, North 14 degrees 47 minutes 52 seconds West a distance of 401.79 feet to a  
14 point;

15 Then, along a curve to the right having a delta of 31 degrees 56 minutes 40  
16 seconds, a radius of 424.60 feet, an arc length of 236.73 feet, a chord bearing of North 01  
17 degrees 10 minutes 29 seconds East and a chord distance of 233.68 feet to a point;

18 Then, North 17 degrees 08 minutes 49 seconds East a distance of 51.60 feet to a  
19 point;

20 Then, along a curve to the right having a delta of 50 degrees 00 minutes 59  
21 seconds, a radius of 190.00 feet, an arc length of 165.86 feet, a chord bearing of North 42  
22 degrees 09 minutes 19 seconds East and a chord distance of 160.64 feet to a point;

23 Then, North 67 degrees 09 minutes 48 seconds East a distance of 626.21 feet to a  
24 point;

25 Then, along a curve to the left having a delta of 11 degrees 51 minutes 53 seconds,  
26 a radius of 397.07 feet, an arc length of 82.22 feet, a chord bearing of North 61 degrees 13  
27 minutes 52 seconds East and a chord distance of 82.08 feet to a point;

28 Then, North 55 degrees 17 minutes 55 seconds East a distance of 280.87 feet to a  
29 point;

30 Then, along a curve to the right having a delta of 36 degrees 16 minutes 37  
31 seconds, a radius of 20.00 feet, an arc length of 12.66 feet, a chord bearing of North 73  
32 degrees 26 minutes 13 seconds East and a chord distance of 12.45 feet to a point;

33 Then, South 88 degrees 25 minutes 28 seconds East a distance of 57.46 feet to a  
34 point;

35 Then, along a curve to the left having a delta of 160 degrees 05 minutes 58  
36 seconds, a radius of 109.00 feet, an arc length of 304.57 feet, a chord bearing of North 11  
37 degrees 31 minutes 33 seconds East and a chord distance of 214.72 feet to a point;

38 Then, along a curve to the right having a delta of 50 degrees 31 minutes 52  
39 seconds, a radius of 20.00 feet, an arc length of 17.64 feet, a chord bearing of North 43  
degrees 15 minutes 30 seconds West and a chord distance of 17.07 feet to a point;

Then, North 17 degrees 59 minutes 34 seconds West a distance of 102.86 feet to a  
point;

Then, along a curve to the right having a delta of 42 degrees 18 minutes 51  
seconds, a radius of 269.00 feet, an arc length of 198.66 feet, a chord bearing of North 03  
degrees 09 minutes 52 seconds East and a chord distance of 194.18 feet to a point;



1 **ORDINANCE NO. 3461**

2 **ITEM NO. 08-02-2711**

3 **PAGE 15**

4 Then, North 24 degrees 19 minutes 17 seconds East a distance of 437.09 feet to a  
5 point; to the POINT OF BEGINNING.

6  
7 A certain tract or parcel of land being a portion of "TRACT 2C" of the  
8 Robert Levis Development L.L.C. Properties, containing 2.399 acres or  
9 104,520 square feet, located in sections 11 & 14, Township 9 South, Range  
10 14 East, of the Greensburg Land District, St. Tammany Parish, Louisiana  
and being more particularly described as follows:

11 Commencing at the corner common to Sections 10, 11, 14 and 15, located along  
12 the southern right-of way line of Daney St.; said point being the "POINT OF  
13 COMMENCEMENT," and labeled P.O.C.

14 Then, continuing along said right of way line, North 89 degrees 11 minutes 00  
15 seconds East a distance of 1,160.00 feet to a point;

16 Then, departing said right of way, South 00 degrees 53 minutes 56 seconds East a  
17 distance of 426.06 feet to a point;

18 Then, North 89 degrees 14 minutes 33 seconds East a distance of 275.00 feet to a  
19 point;

20 Then, North 00 degrees 53 minutes 56 seconds West a distance of 424.53 feet to a  
21 point, located along the southerly right of way of Daney St.;

22 Then, continuing along said right of way, Then, along a non-tangent curve to the  
23 right having a delta of 16 degrees 17 minutes 43 seconds, a radius of 300.00 feet, an arc  
24 length of 85.32 feet, a chord bearing of South 76 degrees 21 minutes 57 seconds East and  
25 a chord distance of 85.03 feet to a point;

26 Then, South 68 degrees 13 minutes 05 seconds East a distance of 38.57 feet to a  
27 point;

28 Then, along a curve to the left having a delta of 30 degrees 56 minutes 24 seconds,  
29 a radius of 375.00 feet, an arc length of 202.50 feet, a chord bearing of South 83 degrees  
30 41 minutes 17 seconds East and a chord distance of 200.05 feet to a point;

31 Then, North 80 degrees 50 minutes 31 seconds East a distance of 167.84 feet to a  
32 point;

33 Then, along a curve to the right having a delta of 08 degrees 20 minutes 29  
34 seconds, a radius of 1,180.00 feet, an arc length of 171.79 feet, a chord bearing of North  
35 85 degrees 00 minutes 45 seconds East and a chord distance of 171.64 feet to a point;

36 Then, North 89 degrees 11 minutes 00 seconds East a distance of 457.12 feet to a  
37 point;

38 Then, departing said right of way, South 00 degrees 54 minutes 24 seconds East a  
39 distance of 305.86 feet to a point;

Then, North 88 degrees 52 minutes 00 seconds East a distance of 96.48 feet to a  
point;

Then, North 89 degrees 12 minutes 00 seconds East a distance of 659.91 feet to a  
point; said being the "POINT OF BEGINNING" and labeled "P.O.B.3,"

1 **ORDINANCE NO. 3461**

2 **ITEM NO. 08-02-2711**

3 **PAGE 16**

4  
5 Then, North 00 degrees 49 minutes 38 seconds West a distance of 330.00 feet to a  
6 point;

7 Then, South 89 degrees 48 minutes 29 seconds East a distance of 87.29 feet to a  
8 point;

9 Then, North 30 degrees 15 minutes 15 seconds East a distance of 121.88 feet to a  
10 point;

11 Then, North 12 degrees 42 minutes 53 seconds East a distance of 121.63 feet to a  
12 point;

13 Then, North 02 degrees 51 minutes 46 seconds West a distance of 32.86 feet to a  
14 point;

15 Then, North 13 degrees 49 minutes 48 seconds West a distance of 90.97 feet to a  
16 point;

17 Then, North 89 degrees 09 minutes 03 seconds East a distance of 15.43 feet to a  
18 point;

19 Then, North 12 degrees 18 minutes 35 seconds West a distance of 2.41 feet to a  
20 point;

21 Then, North 03 degrees 53 minutes 55 seconds West a distance of 173.82 feet to a  
22 point;

23 Then, North 14 degrees 24 minutes 36 seconds East a distance of 160.77 feet to a  
24 point, located along the southerly right of way line of US Highway No. 190 (also known as  
25 Fremaux Road/ Short Cut Road);

26 Then, continuing along said right of way, South 65 degrees 44 minutes 07 seconds  
27 East a distance of 187.34 feet to a point;

28 Then, departing said right of way, South 24 degrees 19 minutes 17 seconds West a  
29 distance of 436.83 feet to a point;

30 Then, along a curve to the left having a delta of 38 degrees 05 minutes 10 seconds,  
31 a radius of 381.00 feet, an arc length of 253.26 feet, a chord bearing of South 05 degrees  
32 16 minutes 43 seconds West and a chord distance of 248.63 feet to a point;

33 Then, along a curve to the right having a delta of 69 degrees 03 minutes 48  
34 seconds, a radius of 269.00 feet, an arc length of 324.25 feet, a chord bearing of South 20  
35 degrees 46 minutes 01 seconds West and a chord distance of 304.97 feet to a point;

36 Then, South 55 degrees 17 minutes 55 seconds West a distance of 10.79 feet to a  
37 point;

38 Then, South 50 degrees 32 minutes 06 seconds West a distance of 26.39 feet to a  
39 point;

Then, North 41 degrees 03 minutes 04 seconds West a distance of 32.13 feet to a  
point; to the POINT OF BEGINNING.



1 **ORDINANCE NO. 3461**  
2 **ITEM NO. 08-02-2711**  
3 **PAGE 18**

4  
5 STATE OF LOUISIANA  
6  
7 PARISH OF ST. TAMMANY

8 I, the undersigned Council Administrator of the Slidell City Council do hereby certify  
9  
10 that the foregoing seventeen (17) pages constitute a true and correct copy of the  
11  
12 proceedings taken by said City Council on March 25, 2008, levying an additional sales tax  
13  
14 of one percent (1.00%) in the Fremaux Economic Development District, State of Louisiana  
15  
16 (the "District"); designating the full amount of such additional sales tax as the sales tax  
17  
18 increments in the District from which the local and state sales tax increments will be  
19  
20 determined and used to finance economic development projects in the District on a cash  
21  
22 basis in accordance with and as authorized by Part II, Chapter 27, Title 33 of the Louisiana  
23  
24 Revised Statutes of 1950, as amended; designating the initial annual baseline collection  
25  
26 rate and establishing a monthly baseline collection rate for the District; pledging and  
27  
28 dedicating such tax increments to reimburse economic development costs on a cash basis  
29  
30 and providing for other matters in connection with the foregoing.

31  
32  
33  
34 IN FAITH WHEREOF, witness my official signature and the impress of the official  
35  
36 seal of said City on this, the 25th day of March, 2008.

37  
38  
39  
(SEAL)



---

Thomas P. Reeves  
Council Administrator