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

Item No. 08-02-2713

ORDINANCE NO. 3462

AN ORDINANCE LEVYING A HOTEL OCCUPANCY TAX OF ONE PERCENT (1.00%) IN THE FREMAUX ECONOMIC DEVELOPMENT DISTRICT, STATE OF LOUISIANA (THE "DISTRICT"), TO BE USED TO FINANCE ECONOMIC DEVELOPMENT PROJECTS IN THE DISTRICT IN ACCORDANCE WITH AND AS AUTHORIZED BY PART II, CHAPTER 27, TITLE 33 OF THE LOUISIANA REVISED STATUTES OF 1950, AS AMENDED; AND PROVIDING FOR OTHER MATTERS IN CONNECTION WITH THE FOREGOING.

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

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

WHEREAS, La. R.S. 33:9038.39 permits the District to levy a hotel occupancy tax for authorized purposes; and

WHEREAS, La. R.S. 33:9038.34(O) provides for the creation of a special trust fund for the furtherance of economic development projects, as defined in the Act, into which proceeds of the hotel occupancy tax may be deposited and loaned, granted, donated, or pledged in furtherance of economic development projects (each Project hereinafter approved being referred to herein as a "Project" or "Projects"); and

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

WHEREAS, in accordance with La. R.S. 33:9038.39, and in order to finance and fund certain Projects, the governing authority of the City, in its capacity as governing

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authority of the District, desires levy a hotel occupancy tax of one percent (1.00%) in the District, to be used to reimburse costs of economic development projects as defined in the Act.

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

SECTION 1. <u>Adoption of Findings</u>. All of the above "Whereas" clauses are adopted as part of this ordinance.

SECTION 2. <u>Definitions</u>. As used in this Ordinance, the following words, terms and phrases have the meanings ascribed to them in this Section, except when the context clearly indicates a different meaning:

"Collector" means the person or agency designated by the City Council as the collector of the tax imposed herein and includes any employees and duly authorized assistants.

"District" means the Fremaux Economic Development District, State of Louisiana.

"Hotel" as used herein shall mean and include any establishment, both public and private, engaged in the business of furnishing or providing rooms and overnight camping facilities intended or designed for dwelling, lodging or sleeping purposes to transient guests where such establishment consists of two (2) or more guest rooms and does not encompass any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families. Motels and tourist camps and overnight camping facilities are included within the definition in this paragraph and shall specifically include establishments providing campgrounds and hook-ups or connection facilities for transient or overnight campers who travel or provide their own camping equipment but pay fees and consideration for the location and placement and various services for such campers.

"Person" as used herein shall have the same definition and meaning as that contained in LSA R.S. 47:301(8) and shall include any individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, the State of Louisiana, any Parish, municipality, district or other political subdivision thereof or any board, agency, instrumentality or other group or combination acting as a unit, and the plural as well as the singular number.

"Tax" as used herein shall mean the one percent (1%) hotel occupancy tax levied by the District pursuant to La. R.S. 33:9038.39 and other constitutional and statutory authority.

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- SECTION 3. <u>Levy of Hotel Occupancy Tax</u>. There is hereby levied and imposed within the District a tax upon the occupancy of hotel rooms, motel rooms and overnight camping facilities, including campgrounds, to be used to reimburse costs of economic development projects as defined in the Act. The tax levied and imposed hereby is fixed at the rate of one percent (1.00%) of the rental or fee charged for such occupancy as defined and described in this Ordinance.
- SECTION 4. <u>Exemptions</u>. The Tax shall not apply to the rent for hotel rooms rented to the same occupant for a period of thirty (30) or more calendar days, or those hotel rooms rented on an annual contractual basis for consecutive or non-consecutive days.
- SECTION 5. <u>Collection From Occupants; Exemption</u>. The Tax shall be paid by the person or persons who exercise or are entitled to occupancy of the hotel room, motel room, overnight camping facility or campground and shall be paid at the time the rent or fee of occupancy is paid.
- SECTION 6. <u>Collection From Dealers Or Operators</u>. The Tax shall be collectible from all persons engaged in as dealers or operators of the facilities for which this occupancy tax is imposed.
- SECTION 7. Payment In Accordance With Sales & Use Tax Imposed By City of Slidell. The Tax shall be due and shall be payable monthly at the same time and on the same dates as the sales and use tax imposed by the City of Slidell is due and payable.
- SECTION 8. Other Collection Provisions. The District shall, as circumstances and necessity dictate, employ or arrange for a collector for the collection of and accounting for the Tax. The Council Chairman is hereby authorized to execute on behalf of the District an agreement with the St. Tammany Parish sales tax collector to collect the Tax on behalf of the District and shall allow the collector to retain a percentage of the Tax collected to cover the cost and fair compensation for the services rendered in collecting, enforcing and remitting the Tax to the District.
- SECTION 9. <u>Disbursement</u>. The proceeds of the Tax, less a reasonable sum to be retained by the governing authority or authorities for a collection fee, shall be used to reimburse costs of economic development projects as defined in the Act
- SECTION 10. <u>Failure To Pay Tax</u>. Failure to pay any Tax due as provided in this Section shall *ipso facto*, without demand or putting in default, cause said Tax, interest, penalties, and costs to become immediately delinquent, and the District is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the said dealers or operators of the facilities for which the Tax is imposed to show cause in not less than two (2) or more than ten (10) days, exclusive of holidays, after the service thereof,

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which may be tried out of term and in chambers, and shall always be tried by preference, why said dealer or person should not be ordered to cease from further pursuit of business as a dealer, and in case said rule is made absolute, the order thereon rendered shall be considered a judgment in favor of the governing authority, prohibiting such dealer from the further pursuit of said business until such time as he has paid the said delinquent Tax, interest, penalties and costs, and every violation of the injunction shall be considered as a contempt of court, and punished according to law.

SECTION 11. <u>Interest And Penalties</u>. If the amount of Tax due by the person or dealer is not paid on or before the twentieth day of the month next following the month for which the Tax is due, there shall be collected, with said tax, interest upon said unpaid amount, at the rate of fifteen per cent (15%) per annum, or fractional part thereof, to be computed from the first day of the month next following the month for which the Tax is due until it is paid; and in addition to the interest that may be so due there shall also be collected a penalty equivalent to five per cent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five per cent (25%) in aggregate, of the tax due, when such Tax is not paid within thirty (30) days of the date the tax first becomes due and payable, and in the event of suit, attorneys' fees at the rate of twenty-five per cent (25%) of the aggregate of tax, interest and penalty.

SECTION 12. Failure To Make Report; Estimate Of Tax By Collector. In the event any person or dealer fails to make a report and pay the Tax, or in case the dealer or person makes a grossly incorrect report, or a report that is false or fraudulent, it shall be the duty of the collector to make an estimate for the taxable period of the occupancy of the facility and an estimate of the cost price of the occupancy and assess and collect the Tax and interest, plus penalty, if such have accrued, on the basis of such assessment, which shall be considered *prima facie* correct, and the burden to show the contrary shall rest upon the person or dealer. In the event such estimate and assessment requires an examination of books, records or documents, or an audit thereof, then the Collector shall add to the assessment the cost of such examination, together with any penalties accruing thereon.

If any person or dealer fails to make any return required by this Section or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but not intent to defraud, there shall be imposed, in addition to any other penalties provided herein, a specific penalty of five per cent (5%) of the Tax or deficiency found to be due or Ten Dollars (\$10.00), whichever is greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the Tax due and can be enforced either in a separate action or in the same action for the collection of the Tax.

SECTION 13. <u>Selling Or Quitting Of Business</u>. If a person or dealer liable for any tax, interest or penalty hereunder shall sell his business or shall sell out his business or

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quit business; he shall make a final return and payment within fifteen (15) days after the date of selling or quitting business. His successor, successors, or assigns, if any, shall withhold sufficient purchase money to cover the amount of such taxes, interest and penalties due and unpaid until such time as the former owner shall produce a receipt from the collector showing that they have been paid, or certificate stating that no taxes, interest, or penalties are due. If the purchaser of a business fails to withhold purchase money as provided, he shall be personally liable for payment of taxes, interest and penalties accrued and unpaid on account of the operation of the business by any former owner, owners, or assignors.

SECTION 14. <u>Notice to Public</u>. The City Council hereby acknowledges and affirms the prior publication of a notice describing the levy of the Tax and informing the citizens of the date of consideration of this ordinance, said notice having been published once a week for two weeks in the *St. Tammany News Banner*, the official journal of the City, in the form of notice attached hereto as Exhibit A.

SECTION 15. <u>Authorization of Officers</u>. The President of the Council and his staff are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this ordinance.

SECTION 16. <u>Severability</u>. If any provision of this ordinance shall be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 17. Repealer. All ordinances or resolution, or parts thereof, in conflict herewith are hereby repealed.

SECTION 18. <u>Publication; Effective Date</u>. This ordinance shall be published one time in the official journal of the City, and shall become effective as provided by law.

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ADOPTED this 25th day of March, 2008.

Raymond H. Canada President of the Council Councilman, District E

Thomas P. Reeves
Council Administrator

Mayor

DELIVERED 2:30 p.m. to the Mayor The Mayor HIND 8 9:400.m.

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EXHIBIT A

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

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

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

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

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

SECTION 19. <u>Public Hearing</u>. At the date, time and place mentioned in the aforesaid Notice of Intention, this Governing Authority will meet in open and public session, to hear any objections to the proposed creation of the District and the levy of the sales and use tax and/or the hotel occupancy tax described therein, and may consider the adoption of ordinances creating the district and levying the sales and use tax and/or the hotel occupancy tax.

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SECTION 20. <u>Authorization of Officers</u>. The Mayor, President of the Council and 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.

ADOPTED this 25th day of March, 2008.

Raymond H. Canada President of the Council Councilman, District E

Ben O. Morris
Mayor

Thomas P. Reeves
Council Administrator

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EXHIBIT A

NOTICE OF INTENTION TO CREATE DISTRICT AND LEVY SALES TAX BOUNDARIES AND MAP OF DISTRICT

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

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

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

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

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

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

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

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

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

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

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

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;

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

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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: Then, North 00 degrees 49 minutes 38 seconds West a distance of 330.00 feet to a point; Then, South 89 degrees 48 minutes 29 seconds East a distance of 87.29 feet to a point: Then, North 30 degrees 15 minutes 15 seconds East a distance of 121.88 feet to a point; Then, North 12 degrees 42 minutes 53 seconds East a distance of 121.63 feet to a point; Then, North 02 degrees 51 minutes 46 seconds West a distance of 32.86 feet to a point; Then, North 13 degrees 49 minutes 48 seconds West a distance of 90.97 feet to a point; Then, North 89 degrees 09 minutes 03 seconds East a distance of 15.43 feet to a point; Then, North 12 degrees 18 minutes 35 seconds West a distance of 2.41 feet to a point: Then, North 03 degrees 53 minutes 55 seconds West a distance of 173.82 feet to a point: Then, North 14 degrees 24 minutes 36 seconds East a distance of 160.77 feet to a point, located along the southerly right of way line of US Highway No. 190 (also known as Fremaux Road/ Short Cut Road);

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

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

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

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

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:

Then, South 30 degrees 57 minutes 31 seconds East a distance of 283.50 feet to a point;

point;

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Then, South 06 degrees 28 minutes 36 seconds West a distance of 74.73 feet to a point: Then, South 73 degrees 10 minutes 08 seconds East a distance of 22.71 feet to a point; Then, North 84 degrees 21 minutes 35 seconds East a distance of 108.06 feet to a point; Then, South 05 degrees 06 minutes 41 seconds East a distance of 274.30 feet to a point; Then, South 40 degrees 18 minutes 15 seconds West a distance of 360.63 feet to a point; Then, South 17 degrees 10 minutes 07 seconds West a distance of 400.00 feet to a point; Then, South 13 degrees 15 minutes 56 seconds East a distance of 463.92 feet to a point, located on the westerly right of way line of Interstate Highway no. 10; Then, continuing along said right of way, South 17 degrees 10 minutes 07 seconds West a distance of 1008.64 feet to a point; Then, departing said right of way, North 73 degrees 56 minutes 09 seconds West a distance of 204.68 feet to a point: Then, South 54 degrees 24 minutes 20 seconds West a distance of 128.51 feet to a point; Then, North 40 degrees 58 minutes 45 seconds West a distance of 233.70 feet to a point: Then, North 85 degrees 14 minutes 26 seconds West a distance of 75.34 feet to a point; Then, North 00 degrees 49 minutes 44 seconds West a distance of 11.91 feet to a point: Then, South 89 degrees 02 minutes 58 seconds West a distance of 100.00 feet to a point; Then, South 00 degrees 49 minutes 44 seconds East a distance of 1.91 feet to a point; Then, North 85 degrees 14 minutes 26 seconds West a distance of 456.60 feet to a point; Then, North 04 degrees 45 minutes 34 seconds East a distance of 571.77 feet to a 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

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

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

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

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

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

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

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

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

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

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

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

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

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

Then, along a curve to the right having a delta of 50 degrees 31 minutes 52 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;

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

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

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

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

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

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

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

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

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

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

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

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;

Then, departing said right of way, South 00 degrees 54 minutes 24 seconds East a 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,"

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Then, North 00 degrees 49 minutes 38 seconds West a distance of 330.00 feet to a point: Then, South 89 degrees 48 minutes 29 seconds East a distance of 87.29 feet to a point: Then, North 30 degrees 15 minutes 15 seconds East a distance of 121.88 feet to a point; Then, North 12 degrees 42 minutes 53 seconds East a distance of 121.63 feet to a point; Then, North 02 degrees 51 minutes 46 seconds West a distance of 32.86 feet to a point: Then, North 13 degrees 49 minutes 48 seconds West a distance of 90.97 feet to a point; Then, North 89 degrees 09 minutes 03 seconds East a distance of 15.43 feet to a point; Then, North 12 degrees 18 minutes 35 seconds West a distance of 2.41 feet to a point; Then, North 03 degrees 53 minutes 55 seconds West a distance of 173.82 feet to a point; Then, North 14 degrees 24 minutes 36 seconds East a distance of 160.77 feet to a point, located along the southerly right of way line of US Highway No. 190 (also known as Fremaux Road/ Short Cut Road);

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

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

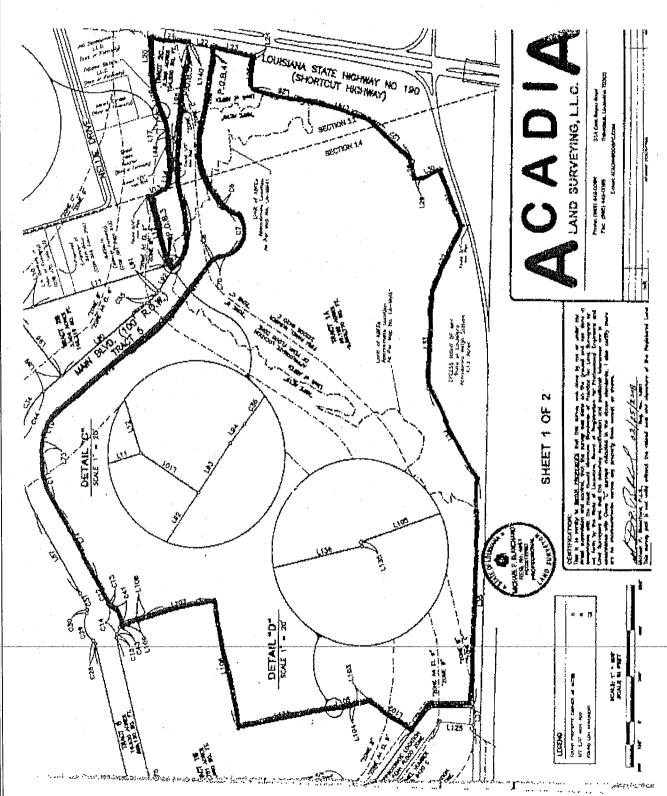
Then, along a curve to the left having a delta of 38 degrees 05 minutes 10 seconds, a radius of 381.00 feet, an arc length of 253.26 feet, a chord bearing of South 05 degrees 16 minutes 43 seconds West and a chord distance of 248.63 feet to a point;

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

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

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

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



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STATE OF LOUISIANA

PARISH OF ST. TAMMANY

I, the undersigned Council Administrator of the Slidell City Council do hereby certify that the foregoing fifteen (15) pages constitute a true and correct copy of the proceedings taken by said City Council on March 26, 2008, levying a hotel occupancy tax of one percent (1.00%) in the Fremaux Economic Development District, State of Louisiana (the "District"), to be used to finance economic development projects in the District in accordance with and as authorized by Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended; and providing for other matters in connection with the foregoing.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of said City on this, the 26th day of March, 2008.

(SEAL)

Thomas P. Reeves Council Administrator

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