

1 Introduced April 9, 2013, by Councilman Hicks,
2 seconded by Councilman Cusimano, (by
3 request of Administration)
4

5 **Item No. 13-04-2984**

6 **ORDINANCE NO. 3686**

7
8 ORDINANCE LEVYING AN ADDITIONAL SALES TAX OF ONE PERCENT
9 (1.00%) IN THE CAMELLIA SQUARE 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
21 COSTS AND PROVIDING FOR OTHER MATTERS IN CONNECTION WITH
22 THE FOREGOING.

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

30
31 WHEREAS, by Ordinance No. 3663 adopted on September 12, 2012, the
32 governing authority of the City of Slidell, State of Louisiana (the "City") created the
33 Camellia Square Economic Development District, State of Louisiana (the "District"), in
34 accordance with La. R.S. 33:9038.32; and

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37 WHEREAS, La. R.S. 33:9038.39 permits the District to levy a sales and use
38 tax for authorized purposes; and
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4 WHEREAS, La. R.S. 33:9038.34(O) provides for the creation of a special trust
5 fund for the furtherance of economic development projects, as defined in the Act, into
6 which the incremental increases in sales taxes shall be deposited and loaned, granted,
7 donated, or pledged in furtherance of economic development projects (each Project
8 hereinafter approved being referred to herein as a "Project" or "Projects"); and
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12 WHEREAS, in accordance with the Act, the governing authority of the City, in
13 said ordinance creating the District did further create a special trust fund, named the
14 "Camellia Square Economic Development District Trust Fund (the "Trust Fund") the
15 purpose of which is to fund economic development projects selected by the District in the
16 manner provided by the Act; and
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20 WHEREAS, in accordance with La. R.S. 33:9038.39, and in order to finance
21 and fund certain Projects, the governing authority of the City, in its capacity as governing
22 authority of the District, desires levy an additional sales tax of one percent (1.00%) in the
23 District and to designate such increase in sales tax as the sales tax increment, together
24 with a like amount of State of Louisiana (the "State") sales tax, if approved by the State,
25 which will be used to reimburse costs of economic development projects as defined in the
26 Act;
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32 NOW THEREFORE, BE IT HEREBY ORDAINED by the Slidell City Council,
33 acting as the governing authority of the District; that:
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35 SECTION 1. Adoption of Findings. All of the above "Whereas" clauses are
36 adopted as part of this ordinance.
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4 SECTION 2. Levy of Sales and Use Tax. In accordance with La. R.S. 33:9038.39
5 and other constitutional and statutory authority supplemental thereto, there is hereby levied
6 in the District, effective July 1, 2013, and expiring after June 30, 2043, an additional sales
7 tax of one percent (1.00%), upon the sale at retail, the use, the lease or rental, the
8 consumption, and the storage for use or consumption, of tangible personal property, upon
9 the lease or rental of tangible personal property and on the sales of services in the District,
as defined by law (the "District Tax").

10
11 The proceeds of the District Tax shall be used to pay the costs of economic
12 development projects, as defined in the Act, particularly in La. R.S. 33: 9038.34(M) and La.
13 R.S. 33:9038.36.

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

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

22 SECTION 3. Vendor's Compensation. For the purpose of compensating the
23 dealer in accounting for and remitting the District Tax levied by this ordinance, each dealer
24 shall be allowed one and one-tenth percent (1.10%) of the amount of District Tax due and
25 accounted for and remitted to the Tax collector in the form of a deduction in submitting his
26 report and paying the amount due by the dealer, provided the amount due was not
27 delinquent at the time of payment, and provided the amount of any credit claimed for taxes
28 already paid to a wholesaler shall not be deducted in computing the commission allowed
the dealer hereunder.

29
30 SECTION 4. Exclusions or Exemptions. This governing authority adopts none of
31 the optional exclusions or exemptions allowed by state sales tax law, nor does this
32 governing authority adopt any exclusions or exemptions authorized by legislation enacted
33 under Article VI, Section 29(D)(1) of the Constitution of the State of Louisiana of 1974 that
34 are not allowed as an exclusion or exemption from state sales tax. Included within the tax
35 base of the District tax is every transaction, whether sales, use, lease or rental,
36 consumption, storage or service, with no exclusions or exemptions except for those
37 mandated upon political subdivisions by the Constitution or statutes of the State of
38 Louisiana.
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4 SECTION 5. Tax Collector. The District Tax is authorized to be collected by a
5 "Collector" which term shall mean the Sales Tax Department of the St. Tammany Parish
6 Sheriff, or its successor in the role of parishwide sales tax collector. The Collector is
7 hereby authorized, empowered and directed to carry into effect the provisions of this
8 ordinance, to appoint deputies, assistants or agents to assist it in the performance of its
9 duties, and in pursuance thereof to make and enforce such rules as it may deem
10 necessary.

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

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

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

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

39 In the event any dealer fails to make a report and pay the District Tax as provided
by this ordinance, or in case the dealer 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

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4 period of the retail sales, or sales of services, of such dealer, or of the gross proceeds from
5 rentals or leases of tangible personal property by the dealer, and an estimate of the cost
6 price of all articles of tangible personal property imported by the dealer for use or
7 consumption or distribution or storage to be used or consumed in the District, and to
8 assess and collect the District Tax and interest, plus penalty, if such have accrued, on the
9 basis of such assessment, which shall be considered prima facie correct, and the burden
10 to show the contrary shall rest upon the dealer. In the event such estimate and
11 assessment requires and examination of books, records, or documents, or an audit
12 thereof, then the Collector shall add to the assessment the cost of such examination,
13 together with any penalties accruing thereon.

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

22 SECTION 7. Designation of Baseline Collection Rate. The District Tax levied
23 pursuant to Section 3, above, is a new sales tax and the full amount thereof is hereby
24 designated by the City Council to be used in determining the local sales tax increment
25 pursuant to the Act. The initial annual baseline collection rate for the District, which is the
26 amount of the District Tax collected in the District in the most recent completed fiscal year
27 prior to the establishment of the District, is hereby designated to be zero (\$0) (the "Initial
28 Baseline Collection Rate"), as the District Tax was not levied during the most recently
29 completed fiscal year of this governing authority prior to the establishment of the District.
30 The monthly baseline collection rate, which is the initial annual baseline collection rate
31 divided by twelve (12), is hereby designated to be zero (\$0) (the "Monthly Baseline
32 Collection Rate").

33 SECTION 8. CFO Certification. The Chief Financial Officer of the City has
34 furnished the certification in the form attached hereto as Exhibit B, as to the accuracy of
35 the Initial Annual Baseline Collection Rate and Monthly Baseline Collection Rate and is
36 authorized and directed to publish such certification in the *St. Tammany News*, the official
37 journal of the City, one time, as required by La. R.S. 33:9038.34(C). If the amounts of the
38 Initial Annual Baseline Collection Rate and Monthly Baseline Collection Rate are not
39 contested within thirty days after the said publication, then such amounts shall be
conclusively presumed to be valid, and no court shall have any jurisdiction to alter or
invalidate the designation of the amount of either the Initial Annual Baseline Collection
Rate and Monthly Baseline Collection Rate.

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4 SECTION 9. Designation of Sales Tax Increment. The City Council hereby
5 designates the entire amount of the District Tax as the local sales tax increment, which is
6 to be deposited, together with a like amount of State sales tax, to the extent approved by
7 the State, in the special trust fund created herein for the furtherance of economic
8 development projects through reimbursement of costs of economic development projects
9 and hereby pledges and dedicates to such purpose the local sales tax increment and a like
10 amount of State sales tax increment, to the extent approved by the State, in the manner
11 provided by the Act.

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

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

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

24 SECTION 13. Severability. If any provision of this ordinance shall be held to be
25 illegal or invalid, such illegality or invalidity shall not affect any other provision of this
26 ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid
27 provisions had not been contained herein. Any constitutional or statutory provision
28 enacted after the date of this ordinance which validates or makes legal any provision of
29 this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this
30 ordinance.

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

33 SECTION 15. Publication; Effective Date. This ordinance shall be published one
34 time in the official journal of the City, and shall become effective as provided by law.
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4 **ADOPTED** this 14th day of May, 2013.

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7 Lionel Hicks
8 President of the Council
9 Councilman, District A

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12 Freddy Drennan
13 Mayor


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16 Thomas P. Reeves
17 Council Administrator

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19 Delivered to the Mayor on May 17, 2013, at 12:00 p.m.

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22 APPROVED:

23 VETOED:

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26 _____
27 Freddy Drennan
28 Mayor

29 Returned to the Council Administrator on May 28, 2013, at 1:45 p.m.

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33 _____
34 Thomas P. Reeves
35 Council Administrator
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7 STATE OF LOUISIANA
8 PARISH OF ST. TAMMANY

9 I, Sharon Howes, in my capacity as Director of Finance of the City of Slidell, State of
10 Louisiana (the "City"), am the Chief Financial Officer of the City and do hereby certify that
11 the initial annual baseline collection for (i) the additional sales tax of one percent (1.00%)
12 and (ii) the additional hotel occupancy tax of two percent (2.00%) that have been proposed
13 to be levied in the economic development district known as the "Camellia Square
14 Economic Development District, State of Louisiana" (the "District"), which is the amount of
15 such designated sales tax and hotel occupancy tax collected in the District during the fiscal
16 year of the City of Slidell, State of Louisiana, most recently completed prior to the
17 establishment of the District (*i.e.* the fiscal year ended June 30, 2012), is zero (\$0), as
18 neither the proposed additional sales tax nor the proposed additional hotel occupancy tax
19 was levied during the previous fiscal year. The monthly baseline collection rate of each of
20 the proposed taxes, which is the annual baseline rate divided by twelve (12), is also zero
21 (\$0).
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30 IN FAITH WHEREOF, witness my signature on this 22nd day of April,
31
32 2013.

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34 (SEAL)

/s/ Sharon Howes
Director of Finance

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36 [ORIGINAL ON FILE WITH THE COUNCIL ADMINISTRATOR FOR THE CITY OF
37 SLIDELL, STATE OF LOUISIANA AS AN ATTACHMENT TO ORDINANCE NO. 3686]
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7 **NOTICE OF INTENTION TO CREATE AN**
8 **ECONOMIC DEVELOPMENT DISTRICT**
9 **IN THE CITY OF SLIDELL, STATE OF LOUISIANA,**
10 **AND TO LEVY A**
11 **1% SALES AND USE TAX AND A**
12 **2% HOTEL OCCUPANCY TAX THEREIN**

13 NOTICE IS HEREBY GIVEN that the City Council of the City of Slidell, State of
14 Louisiana (the "Governing Authority"), acting as the governing authority of the City of Slidell, State
15 of Louisiana (the "City") proposes to consider the adoption of an ordinance, pursuant to La. R.S.
16 33:9038.32, creating an economic development district within the City to be called the "Camellia
17 Square Economic Development District, State of Louisiana" (the "District").

18 NOTICE IS HEREBY FURTHER GIVEN that upon the creation of the District, the
19 Governing Authority, in its capacity as the governing authority of the newly created District, further
20 proposes to consider the adoption of an ordinance, pursuant to La. R.S. 33:9038.39, levying in the
21 District an additional one percent (1.00%) sales and use tax and an additional two percent (2.00%)
22 hotel occupancy tax, for the purpose of financing economic development projects, as defined in La.
23 R.S. 33: 9038.34(M) and La. R.S. 33:9038.36 (the "District Taxes"). The proceeds of the District
24 Taxes will be deposited in a special trust fund to be used for the furtherance of economic
25 development projects within the District, together with a like amount of State sales taxes, if
26 approved by the State, all pursuant to the authority of Part II, Chapter 27, Title 33 of the Louisiana
27 Revised Statutes of 1950, as amended (La. R.S. 33:9038.31, *et seq.*).

28 NOTICE IS HEREBY FURTHER GIVEN in accordance with Section 2-263 of the Slidell
29 Code of Ordinances that the City intends to enter into a professional services contract with Adams
30 and Reese LLP, in the City of New Orleans, Louisiana, which may exceed \$15,000 for legal
31 services in connection with the creation of the District, the levy of sales and use taxes and hotel
32 occupancy taxes in the District, and the negotiation, authorization and approval of a cooperative
33 endeavor agreement with respect thereto.

34 NOTICE IS HEREBY FURTHER GIVEN that the Governing Authority, acting as the
35 governing authority of both the City the District, will meet in open and public session on Tuesday,
36 September 11, 2012, at six-thirty o'clock (6:30) p.m., at the City Hall Meeting Room, First Floor,
37 2055 Second St., Slidell, Louisiana 70459, to hear any objections to the creation of the District
38 and/or the proposed levy of the District Taxes as described above.

39 A description of the boundaries of the proposed District, and a map of the proposed District,
are attached hereto as Exhibit A.

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5 **EXHIBIT A**
6 **to Notice of Intention**

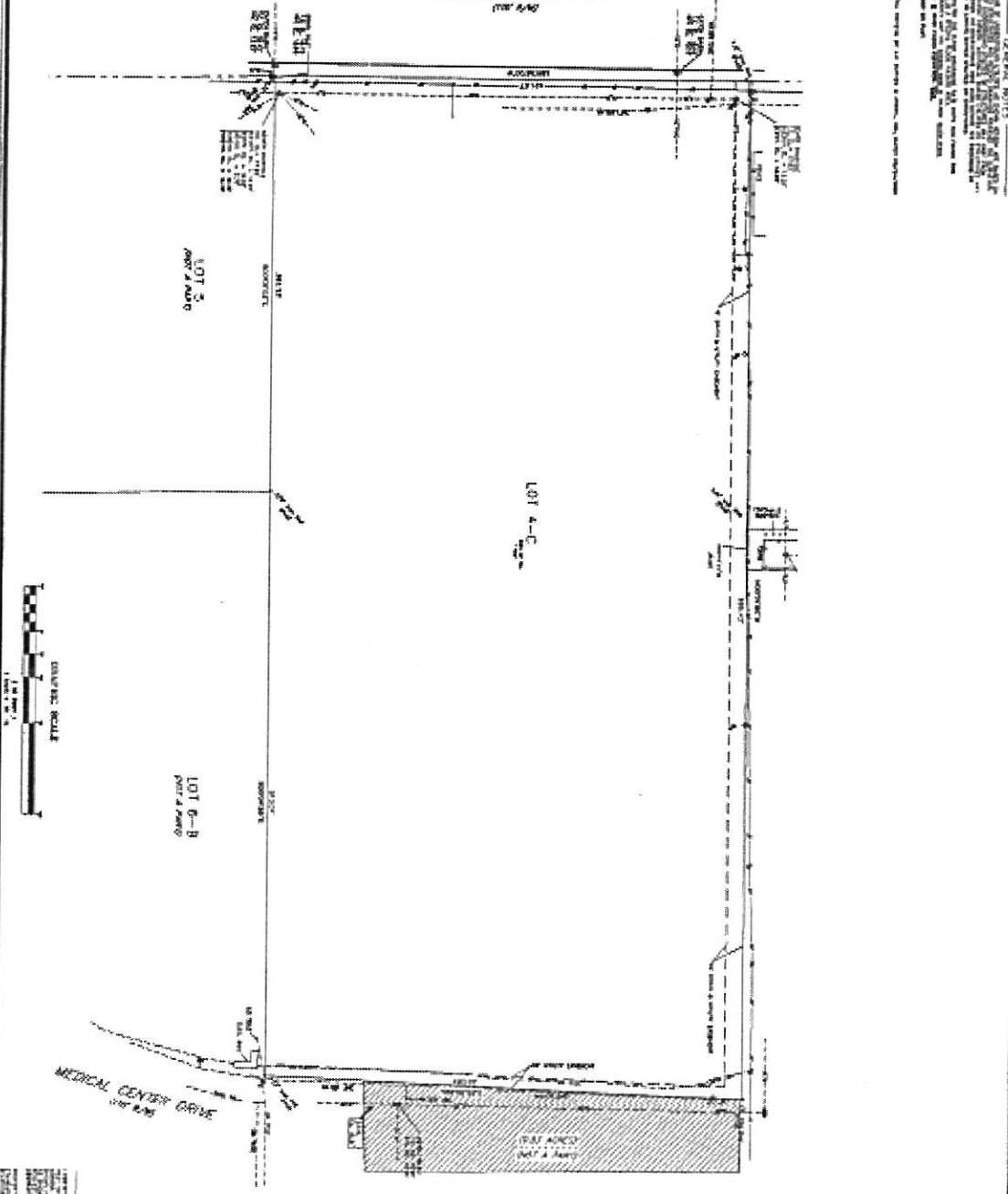
7 **BOUNDARIES AND MAP OF PROPOSED**
8 **CAMELLIA SQUARE ECONOMIC DEVELOPMENT DISTRICT**

9 ALL THAT CERTAIN TRACT OR PORTION OF LAND, together with all the buildings
10 and improvements thereon, and all the rights, ways, privileges, servitudes, appurtenances and
11 advantages thereunto belonging or in anywise appertaining, situated in Section 1, Township 9
12 South, Range 14 East, St. Tammany Parish, Louisiana, designated as LOT 4-C, SMALL'S
13 SUBDIVISION, City of Slidell, consisting of 8.4874 acres on a plan of resubdivision of the
14 former Lots 4-A-1 and 4-B-1 prepared by J. V. Burkes III, Registered Land Surveyor, dated
15 May 24, 2000, last revised August 4, 2000, a copy of which is recorded in the official records
16 of St. Tammany Parish, Louisiana, State of Louisiana at Map File No. 1857, and according to
17 said survey the said tract or parcel of land is described as follows:

18 From the section corner common to Sections 1 and 12, Township 9 South, Range 14 East, and
19 Sections 6 and 7, Township 9 South, Range 15 East of said Parish, go North 00 degrees 01
20 minute, 00 seconds West 50.0 feet to a point; thence go North 50.0 feet to a point; thence go
21 North 89 degrees 55 minutes 00 seconds West 2,657.20 feet to a point on the northerly right-
22 of-way of Gause Boulevard East, also the point of beginning.

23 Thence go North 00 degrees 01 minute 00 seconds West 885.43 feet to a point; thence go
24 South 88 degrees 00 minutes 09 seconds East 420.92 feet to a point; thence go South 00
25 degrees 04 minutes 55 seconds East 510.04 feet to a point; thence go South 00 degrees 05
26 minutes 03 seconds East 360.23 feet to a point on the northerly right-of-way of Gause
27 Boulevard East; thence go South 89 degrees 56 minutes 00 seconds West 421.67 feet along
28 said northerly right-of-way of Gause Boulevard East to the point of beginning.
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CAUSE BOULEVARD EAST
176' 6.84'



EXPLANATION

GENERAL INFORMATION

REMARKS

1. THIS SURVEY WAS MADE FOR THE CITY OF SLUDG...

STATION	BEARING	DISTANCE
1	N 89° 45' 12" W	176.684
2	S 89° 45' 12" E	176.684
3	N 89° 45' 12" W	176.684

TOPGRAPHIC SURVEY OF LOT 4-C AND
A BARRIER / FENCED SUBMITTEE FOR LOT 8-9
CHARLES SUBDIVISION
CITY OF SLUDG
ST. TAMMANY PARISH, LOUISIANA

J.V. Burkes & Associates, Inc.
LAND SURVEYORS & ENVIRONMENTAL ENGINEERS

DATE: 08/04/2004

DRAWN BY: JVB

STATE

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5 STATE OF LOUISIANA
6 PARISH OF ST. TAMMANY
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8 I, the undersigned Council Administrator of the Slidell City Council do hereby certify
9
10 that the foregoing twelve (12) pages constitute a true and correct copy of the proceedings
11 taken by said City Council on May 14, 2013, levying an additional sales tax of one percent
12 (1.00%) in the Camellia Square Economic Development District, State of Louisiana (the
13 "District"); designating the full amount of such additional sales tax as the sales tax
14 increments in the District from which the local and state sales tax increments will be
15 determined and used to finance economic development projects in the District on a cash
16 basis in accordance with and as authorized by Part II, Chapter 27, Title 33 of the Louisiana
17 Revised Statutes of 1950, as amended; designating the initial annual baseline collection
18 rate and establishing a monthly baseline collection rate for the District; pledging and
19 dedicating such tax increments to reimburse economic development costs on a cash basis
20 and providing for other matters in connection with the foregoing.
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27 IN FAITH WHEREOF, witness my official signature and the impress of the official
28 seal of said City on this, the 14th day of May, 2013.
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30
31 (SEAL)

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34 Thomas P. Reeves
35 Council Administrator
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ST. TAMMANY PARISH REGISTRAR OF VOTERS

M. DWAYNE WALL, CERA
REGISTRAR



STATE OF LOUISIANA

PARISH OF ST. TAMMANY

CERTIFICATE OF REGISTRAR OF VOTERS

I, M. Dwayne Wall, the duly appointed Registrar of Voters in and for the Parish of St. Tammany, State of Louisiana, do hereby certify to the City of Slidell, State of Louisiana, that there are no qualified electors located in the economic development district known as the "Camellia Square Economic Development District, State of Louisiana," being a commercial tract of land consisting of approximately 8.5 acres on the north side of Gause Blvd just to the east of I-10 in the City of Slidell, and having the specific geographical boundaries set forth in Ordinance No. 3663 adopted by the Slidell City Council on September 12, 2012, creating said District

IN FAITH WHEREOF, witness my signature and official seal of the Registrar of Voters of the Parish of St. Tammany, this 18 day of April, 2013.

(SEAL)

A handwritten signature in blue ink, appearing to read "M. Dwayne Wall", is written over a horizontal line.

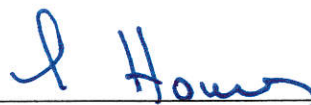
St. Tammany Parish Registrar of Voters

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 (i) the additional sales tax of one percent (1.00%) and (ii) the additional hotel occupancy tax of two percent (2.00%) that have been proposed to be levied in the economic development district known as the "Camellia Square Economic Development District, State of Louisiana" (the "District"), which is the amount of such designated sales tax and hotel occupancy tax 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 (*i.e.* the fiscal year ended June 30, 2012), is zero (\$0), as neither the proposed additional sales tax nor the proposed additional hotel occupancy tax was levied during the previous fiscal year. The monthly baseline collection rate of each of the proposed taxes, which is the annual baseline rate divided by twelve (12), is also zero (\$0).

IN FAITH WHEREOF, witness my signature on this 22 day of April, 2013.

(SEAL)



Director of Finance