

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

4 **Item No. 13-04-2985**

5 **ORDINANCE NO. 3687**

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7 **ORDINANCE LEVYING A HOTEL OCCUPANCY TAX OF TWO PERCENT**  
8 **(2.00%) IN THE CAMELLIA SQUARE ECONOMIC DEVELOPMENT**  
9 **DISTRICT, STATE OF LOUISIANA (THE "DISTRICT"), TO BE USED TO**  
10 **FINANCE ECONOMIC DEVELOPMENT PROJECTS IN THE DISTRICT IN**  
11 **ACCORDANCE WITH AND AS AUTHORIZED BY PART II, CHAPTER 27,**  
12 **TITLE 33 OF THE LOUISIANA REVISED STATUTES OF 1950, AS**  
13 **AMENDED; AND PROVIDING FOR OTHER MATTERS IN CONNECTION**  
14 **WITH THE FOREGOING.**

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

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25 WHEREAS, by No. 3663 adopted on September 12, 2012, the governing authority  
26 of the City of Slidell, State of Louisiana (the "City") created the Camellia Square Economic  
27 Development District, State of Louisiana (the "District"), in accordance with La. R.S.  
28 33:9038.32; and

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

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35 WHEREAS, La. R.S. 33:9038.34(O) provides for the creation of a special trust fund  
36 for the furtherance of economic development projects, as defined in the Act, into which  
37 proceeds of the hotel occupancy tax may be deposited and loaned, granted, donated, or  
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4 pledged in furtherance of economic development projects (each Project hereinafter  
5 approved being referred to herein as a "Project" or "Projects"); and  
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7 WHEREAS, in accordance with the Act, the governing authority of the City, in said  
8 ordinance creating the District did further create a special trust fund, named the "Camellia  
9 Square Economic Development District Trust Fund (the "Trust Fund") the purpose of which  
10 is to fund economic development projects selected by the District in the manner provided  
11 by the Act; and  
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15 WHEREAS, in accordance with La. R.S. 33:9038.39, and in order to finance and  
16 fund certain Projects, the governing authority of the City, in its capacity as governing  
17 authority of the District, desires levy a hotel occupancy tax of two percent (2.00%) in the  
18 District, to be used to reimburse costs of economic development projects as defined in the  
19 Act.  
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23 NOW THEREFORE, BE IT HEREBY ORDAINED by the Slidell City Council, acting  
24 as the governing authority of the District; that:  
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27 SECTION 1. Adoption of Findings. All of the above "Whereas" clauses are  
28 adopted as part of this ordinance.

29 SECTION 2. Definitions. As used in this Ordinance, the following words, terms  
30 and phrases have the meanings ascribed to them in this Section, except when the context  
31 clearly indicates a different meaning:  
32

33 **"Collector"** means the person or agency designated as the collector of the tax  
34 imposed herein and includes any employees and duly authorized assistants.

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

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

20 **"Tax"** as used herein shall mean the two percent (2%) hotel occupancy tax levied  
21 by the District pursuant to La. R.S. 33:9038.39 and other constitutional and statutory  
22 authority.

23 SECTION 3. Levy of Hotel Occupancy Tax. In accordance with La. R.S.  
24 33:9038.39 and other constitutional and statutory authority supplemental thereto, there is  
25 hereby levied in the District, effective July 1, 2013, and expiring after June 30, 2043, there  
26 is hereby levied and imposed within the District a tax upon the occupancy of hotel rooms,  
27 motel rooms and overnight camping facilities, including campgrounds, to be used to  
28 reimburse costs of economic development projects as defined in the Act. The tax levied  
29 and imposed hereby is fixed at the rate of two percent (2.00%) of the rental or fee charged  
30 for such occupancy as defined and described in this Ordinance.

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

33 SECTION 4. Exemptions. The Tax shall not apply to the rent for hotel rooms  
34 rented to the same occupant for a period of thirty (30) or more calendar days, or those  
35 hotel rooms rented on an annual contractual basis for consecutive or non-consecutive  
36 days.

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4 SECTION 5. Collection From Occupants; Exemption. The Tax shall be paid by  
5 the person or persons who exercise or are entitled to occupancy of the hotel room, motel  
6 room, overnight camping facility or campground and shall be paid at the time the rent or  
7 fee of occupancy is paid.

8 SECTION 6. Collection From Dealers or Operators. The Tax shall be collectible  
9 from all persons engaged in as dealers or operators of the facilities for which this  
10 occupancy tax is imposed.

11 SECTION 7. Payment In Accordance With Sales & Use Tax Imposed By City of  
12 Slidell. The Tax shall be due and shall be payable monthly at the same time and on the  
13 same dates as the sales and use tax imposed by the City of Slidell is due and payable.

14 SECTION 8. Other Collection Provisions. The District shall, as circumstances  
15 and necessity dictate, employ or arrange for a collector for the collection of and accounting  
16 for the Tax. The Mayor and the Council President are hereby authorized to execute on  
17 behalf of the District an agreement with the St. Tammany Parish sales tax collector to  
18 collect the Tax on behalf of the District and shall allow the collector to retain a percentage  
19 of the Tax collected to cover the cost and fair compensation for the services rendered in  
20 collecting, enforcing and remitting the Tax to the District.

21 SECTION 9. Disbursement. The proceeds of the Tax, less a reasonable sum to  
22 be retained by the governing authority or authorities for a collection fee, shall be used to  
23 reimburse costs of economic development projects as defined in the Act

24 SECTION 10. Failure To Pay Tax. Failure to pay any Tax due as provided in this  
25 Section shall *ipso facto*, without demand or putting in default, cause said Tax, interest,  
26 penalties, and costs to become immediately delinquent, and the District is hereby vested  
27 with authority, on motion in a court of competent jurisdiction, to take a rule on the said  
28 dealers or operators of the facilities for which the Tax is imposed to show cause in not less  
29 than two (2) or more than ten (10) days, exclusive of holidays, after the service thereof,  
30 which may be tried out of term and in chambers, and shall always be tried by preference,  
31 why said dealer or person should not be ordered to cease from further pursuit of business  
32 as a dealer, and in case said rule is made absolute, the order thereon rendered shall be  
33 considered a judgment in favor of the governing authority, prohibiting such dealer from the  
34 further pursuit of said business until such time as he has paid the said delinquent Tax,  
35 interest, penalties and costs, and every violation of the injunction shall be considered as a  
36 contempt of court, and punished according to law.

37 SECTION 11. Interest And Penalties. If the amount of Tax due by the person or  
38 dealer is not paid on or before the twentieth day of the month next following the month for  
39 which the Tax is due, there shall be collected, with said tax, interest upon said unpaid

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4 amount, at the rate of fifteen per cent (15%) per annum, or fractional part thereof, to be  
5 computed from the first day of the month next following the month for which the Tax is due  
6 until it is paid; and in addition to the interest that may be so due there shall also be  
7 collected a penalty equivalent to five per cent (5%) for each thirty (30) days, or fraction  
8 thereof, of delinquency, not to exceed twenty-five per cent (25%) in aggregate, of the tax  
9 due, when such Tax is not paid within thirty (30) days of the date the tax first becomes due  
10 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.

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

21 If any person or dealer fails to make any return required by this Section or makes an  
22 incorrect return, and the circumstances indicate willful negligence or intentional disregard  
23 of rules and regulations, but not intent to defraud, there shall be imposed, in addition to  
24 any other penalties provided herein, a specific penalty of five per cent (5%) of the Tax or  
25 deficiency found to be due or Ten Dollars (\$10.00), whichever is greater. This specific  
26 penalty shall be an obligation to be collected and accounted for in the same manner as if it  
27 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.

28 SECTION 13. Selling Or Quitting Of Business. If a person or dealer liable for any  
29 tax, interest or penalty hereunder shall sell his business or shall sell out his business or  
30 quit business; he shall make a final return and payment within fifteen (15) days after the  
31 date of selling or quitting business. His successor, successors, or assigns, if any, shall  
32 withhold sufficient purchase money to cover the amount of such taxes, interest and  
33 penalties due and unpaid until such time as the former owner shall produce a receipt from  
34 the collector showing that they have been paid, or certificate stating that no taxes, interest,  
35 or penalties are due. If the purchaser of a business fails to withhold purchase money as  
36 provided, he shall be personally liable for payment of taxes, interest and penalties accrued  
37 and unpaid on account of the operation of the business by any former owner, owners, or  
38 assignors.  
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4 SECTION 14. Notice to Public. The City Council hereby acknowledges and  
5 affirms the prior publication of a notice describing the levy of the Tax and informing the  
6 citizens of the date of consideration of this ordinance, said notice having been published  
7 once a week for two weeks in the *St. Tammany News*, the official journal of the City, in the  
8 form of notice attached hereto as Exhibit B.

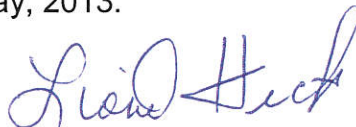
9 SECTION 15. Authorization of Officers. The Mayor and the Council President  
10 are hereby authorized, empowered and directed to do any and all things necessary and  
11 incidental to carry out the provisions of this ordinance.

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

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

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

23 **ADOPTED** this 14th day of May, 2013.

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25 Lionel Hicks  
26 President of the Council  
27 Councilman, District A

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29 Freddy Drennan  
30 Mayor

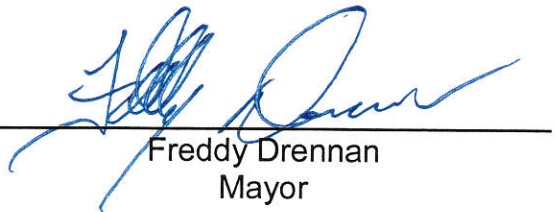
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32 Thomas P. Reeves  
33 Council Administrator  
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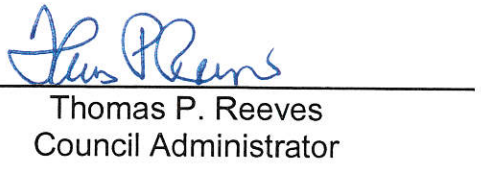
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5 Delivered to the Mayor on May 17, 2013, at 12:00 p.m.

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7 APPROVED: ✓  
8 VETOED:       

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12 \_\_\_\_\_  
13 Freddy Drennan  
14 Mayor

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

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21 Thomas P. Reeves  
22 Council Administrator

7 **CERTIFICATE OF REGISTRAR OF VOTERS**  
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9 I, M. Dwayne Wall, the duly appointed Registrar of Voters in and for the Parish of  
10 St. Tammany, State of Louisiana, do hereby certify to the City of Slidell, State of Louisiana,  
11 that there are no qualified electors located in the economic development district known as  
12 the "Camellia Square Economic Development District, State of Louisiana," being a  
13 commercial tract of land consisting of approximately 8.5 acres on the north side of Gause  
14 Blvd. just to the east of I-10 in the City of Slidell, , and having the specific geographical  
15 boundaries set forth in Ordinance No. 3663 adopted by the Slidell City Council on  
16 September 12, 2012, creating said District  
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22 IN FAITH WHEREOF, witness my signature and official seal of the Registrar of  
23 Voters of the Parish of St. Tammany, this 18th day of April, 2013.  
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27 (SEAL)  
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29 \_\_\_\_\_  
30 /s/ M. Dwayne Wall  
31 M. Dwayne Wall,  
32 St. Tammany Parish Registrar of Voters

33 [ORIGINAL ON FILE WITH THE COUNCIL ADMINISTRATOR  
34 FOR THE CITY OF SLIDELL, STATE OF LOUISIANA AS  
35 AN ATTACHMENT TO ORDINANCE NO. 3687]  
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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  
15 Slidell, State of Louisiana (the "City") proposes to consider the adoption of an ordinance,  
16 pursuant to La. R.S. 33:9038.32, creating an economic development district within the City  
17 to be called the "Camellia Square Economic Development District, State of Louisiana" (the  
18 "District").

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

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

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

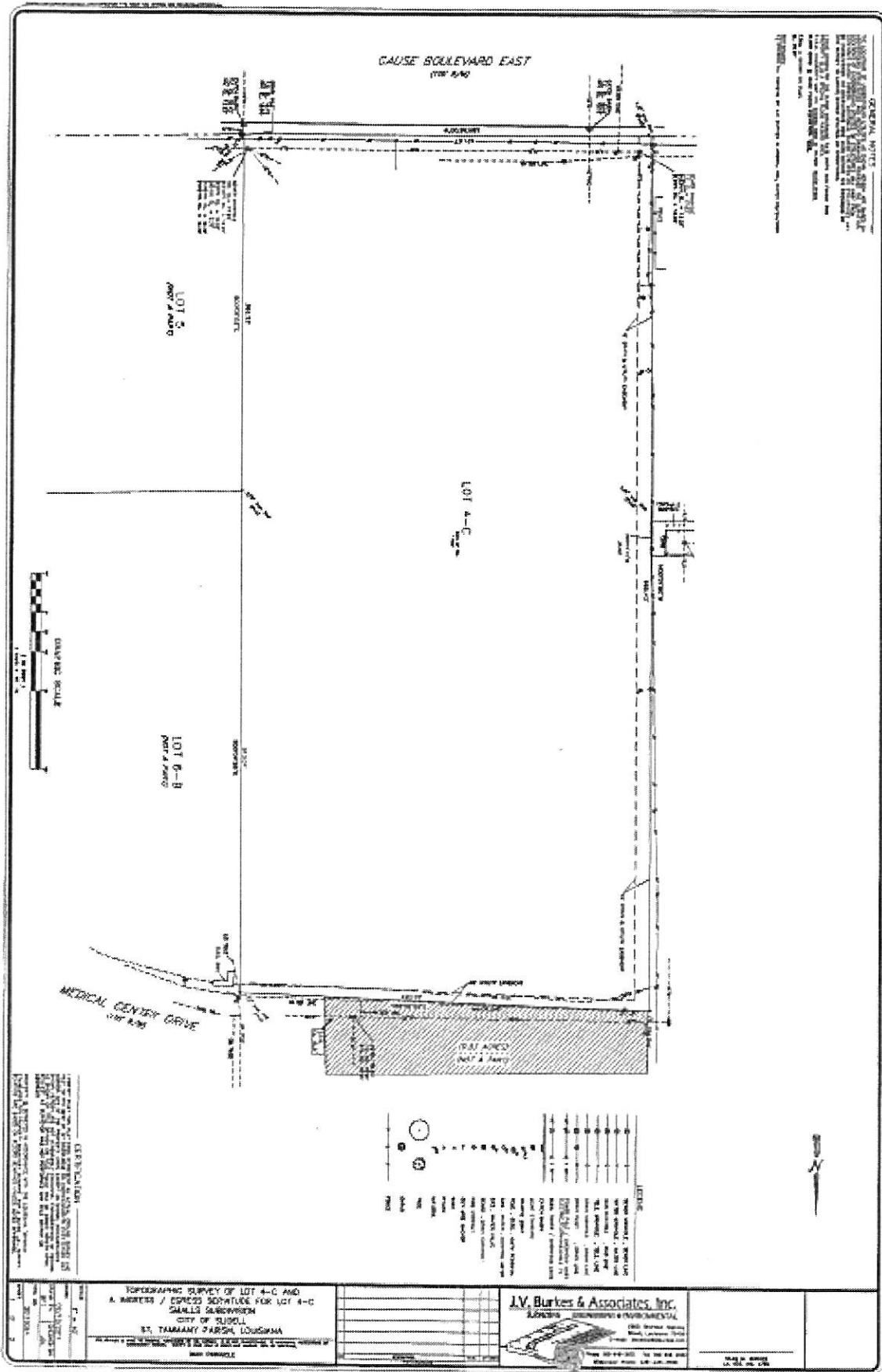
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5 **EXHIBIT A**  
6 **to Notice of Intention**

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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STATE

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4 STATE OF LOUISIANA  
5  
6 PARISH OF ST. TAMMANY

7 I, the undersigned Council Administrator of the Slidell City Council do hereby certify  
8  
9 that the foregoing eleven (11) pages constitute a true and correct copy of the proceedings  
10 taken by said City Council on May 14, 2013, levying a hotel occupancy tax of two percent  
11  
12 (2.00%) in the Camellia Square Economic Development District, State of Louisiana (the  
13  
14 "District"), to be used to finance economic development projects in the District in  
15 accordance with and as authorized by Part II, Chapter 27, Title 33 of the Louisiana  
16  
17 Revised Statutes of 1950, as amended; and providing for other matters in connection with  
18  
19 the foregoing.

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21 IN FAITH WHEREOF, witness my official signature and the impress of the official  
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23 seal of said City on this, the 14th day of May, 2013.

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28 Thomas P. Reeves  
29 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<sup>th</sup> day of April, 2013.

(SEAL)

St. Tammany Parish Registrar of Voters