

1 Introduced July 12, 2011, by Councilman  
2 Cusimano, seconded by Councilwoman  
3 Harbison, (by request of Administration)

4 **RESOLUTION R11-17**

5  
6 A resolution approving a Restoration Tax Abatement Program application by  
7 Anna Caruso.

8 WHEREAS, Louisiana's Restoration Tax Abatement Program, created by Act  
9  
10 445 of the 1983 Legislature and revised by Act 783 in 1984, appears in LSA R.S. 47-4311-  
11  
12 4319; and

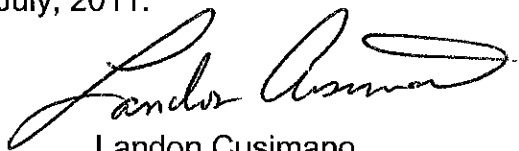
13 WHEREAS, Anna Caruso has submitted an application under the Program  
14  
15 relative to the restoration of the structure located at 2836 Front Street; and

16 WHEREAS, a public hearing on the application and approval by the Slidell  
17  
18 City Council is required by Program rules; and

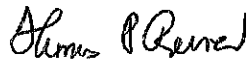
19 WHEREAS, the relevant taxing entities within St. Tammany Parish were  
20  
21 notified of the public hearing.

22  
23 NOW THEREFORE BE IT RESOLVED that the Slidell City Council does  
24  
25 hereby approve the Restoration Tax Abatement application submitted my Anna Caruso.

26 **ADOPTED** this 12th day of July, 2011.

27  
28  
29 

30 Landon Cusimano  
31 President of the Council  
32 Councilman-at-Large

33 

34 Thomas P. Reeves  
35 Council Administrator  
36  
37  
38  
39

<b>For Office Use Only</b>	
Deposit Date	_____
Deposit #	_____
Check #	_____
Check Amt.	_____
Initials	_____

**RESTORATION TAX ABATEMENT APPLICATION**

APPLICATION NO. 2011-0693

<b>1. PROPERTY INFORMATION</b>		
Company or Property Owner's Name <u>Anna Caruso, Real Estate</u>		
Property Street Address <u>2836 Front Street</u>	City <u>Slidell</u>	Zip Code <u>70458</u>
Parish (If Orleans, also state Municipal District) <u>St. Tammany</u>	Parish Assessor's Name <u>Patricia Schwarz Core</u>	

<b>2. PROPERTY USAGE</b>			
Is this Residential Property <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Owner Occupied <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Rented Or Leased <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Year Structure Built <u>unknown</u>
In which type of District is your Project located? (Check One)	<input type="checkbox"/> Downtown Development District <input type="checkbox"/> Economic Development District <input checked="" type="checkbox"/> Historic District	Name of Historic District <u>Olde Towne Slidell</u>	
Use of Structure	Current or Prior Use <u>Unoccupied for &gt; 5 years; used as a home before that</u>	Gross Square Footage Before Project <u>2400</u>	
	Proposed Use <u>Rehab into 5 offices for counseling business</u>	Gross Square Footage After Project <u>2400</u>	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Is your building listed or pending being listed on the National Register of Historic Places? If Yes, Year Listed?			
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Will it be eligible for Federal Historic Preservation Tax Incentives?			

<b>3. PROPERTY TAX</b>	
\$ <u>85,500</u>	Current assessed value of property to be considered for tax abatement
\$ <u>1544.82</u>	Amount of Ad Valorem (Property) Taxes paid on this property for the prior year, before construction
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Have Ad Valorem Taxes been paid on this property on the basis of an assessed valuation that reflects the improvements made by this Project?

<b>4. PROJECT INFORMATION</b>			
Project Is: <input checked="" type="checkbox"/> Restoration <input type="checkbox"/> Expansion <input checked="" type="checkbox"/> Improvement <input type="checkbox"/> Development			
Estimated Construction Dates: Beginning <u>11/01/2010</u> Ending <u>4/20/2011</u>		Estimated Building & Materials	\$ <u>40,000</u>
		Estimated Machinery & Equipment	\$ <u>5000</u>
Estimated Number of Jobs & Payroll \$		Estimated Labor & Engineering	\$ <u>33,401</u>
# New Jobs/ New Jobs Payroll <u>2</u>	# Construction Jobs/ Payroll <u>0</u>	Estimated Grand Total Investment of Project	\$ <u>78,401</u>
Please explain the Project in detail. Attach additional pages if necessary.  <u>- See attached -</u>			

RECEIVED

## **Restoration Tax Abatement Application- Anna Caruso**

### **4. PROJECT INFORMATION**

Please explain the project in detail:

We are renovating a rundown, uninhabited (for at least 6 years) home and returning it to its original cottage charm. The porch will be completely refurbished, historically accurate columns will be added, windows will be repaired, dilapidated pillars will be restored, roof will be repaired, siding will be revamped and the house will be painted. Exterior lights will be installed. The front steps will become welcoming. We are tearing down a shed on the side of the building, which is both a safety hazard and an eye sore. The surrounding yard will be manicured and maintained. All renovations will be done while maintaining the original, historic look of the home.

Although the exact date the structure was built is unknown, "Salmen" bricks were found within the structure. The Salmen Brick Plant was one of only a few industries that put Slidell on the map. The Salmen brothers opened their brick making plant in the 1880s in Slidell and it closed down in the 1920s. These facts date the house. The house was believed to be owned by a member of the Salmen family at one time.

This abandoned home will become an office for 8 therapists where we will do individual and family counseling, anger management groups, and abuse prevention groups.

**5. GAMING**

The Board of Commerce and Industry has adopted rules prohibiting any gaming on the site of or related to the operation of a business participating in one of the incentive programs.

Has the applicant or any affiliates received, applied for, or considered applying for a license to conduct gaming activities? Yes  No

If yes, attached a detailed explanation, including the name of the entity receiving or applying for the license, the relationship to the applicant if an affiliate, the location, and the type of gaming activities.

**6. Contact**

Name And Title Of Contact Person

Anna Pizza Caruso

Company Name

Anna Caruso, Real Estate

Mailing Address

2836 Front Street

City

Slidell

State

LA

Zip Code

70458

Office Phone No.

(985) 643-7288

Fax No.

(985) 643-7101

Email Address (mandatory)

annapizza.caruso@bellsouth.net

**7. CERTIFICATION**

The undersigned authority hereby certifies: That

Anna Caruso

is

Owner

Name

Title

of Anna Caruso, Real Estate. I have examined the information contained in this application and found the information given to be true and correct to the best of my knowledge.

Slidell (date)

Company Official Signature

Anna Pizza Caruso, LCSW  
2836 Front Street  
Slidell, LA 70468

Company Official Printed Name

**NOTICE:**

1. All requested information must be provided or the application will be returned without processing.
2. Provide one (1) original and three (3) copies of the application.
3. Copies of this document are accepted as long as the necessary original signatures are provided on each copy.
4. Submit 4 sets of ALL DOCUMENTS in the order on the "RTA Application Checklist."
5. Submit "Application Fee Worksheet" with check (in whole dollars) made payable to "Louisiana Economic Development."

**Mail to:**

Louisiana Economic Development  
Business Incentives  
P.O. Box 94185  
Baton Rouge, LA 70804-9185

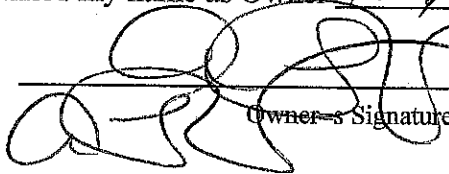
Note: If the Restoration Tax Abatement Program application is being prepared and/or submitted by someone other than the owner of the property: Please return four copies with original signatures, of the appropriate resolution of authorization to execute the application and related application documents on behalf of the company or individual owner of the property for which the Application is being filed.

**RESOLUTION OF THE PROPERTY OWNER(S)**  
of  
**[Municipal Address]**

Resolved, that \_\_\_\_\_ as \_\_\_\_\_ (designee's name and title) is hereby authorized to execute the application and related application documents in the name and of/and on behalf of the property owned by \_\_\_\_\_ (Property Owner=s Name) with the Louisiana Board of Commerce and Industry pertaining to the proposed Restoration Tax Abatement Application Number \_\_\_\_\_ - \_\_\_\_\_ being submitted to the Louisiana Department of Economic Development for the Restoration Tax Abatement Program, L.R.S. 47:4311-4319.

I, Anna Caruso (Property Owner=s Name), do hereby certify that I am the owner of the property located at 12345 Avenue Street, City Name <sup>2826 Front St.</sup> (municipal address being applied for), and that the above is a true and correct copy of a resolution adopted on   /  /   (Date), and that such resolution is now in full force.

IN WITNESS WHEREOF, I have affixed my name as Owner May 12, 2011

  
\_\_\_\_\_  
Owner=s Signature

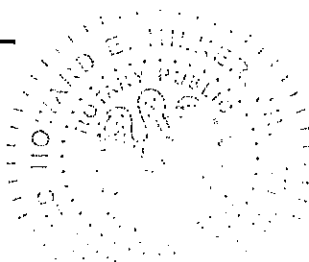
Anna Pizza Caruso  
\_\_\_\_\_  
Owner=s Printed Name

State of LA 4151907

Parish/County of Sx. Tangipahoa

Sworn and subscribed before me on May 12, 2011

Howard E. Hilker, Jr.  
\_\_\_\_\_  
Notary Public  
Howard E. Hilker, Jr., Notary Public #55487  
My commission expires with my life



**2010 PROPERTY TAX PARISH OF ST TAMMANY**

WARD/TAX DISTRICT	ASSESSMENT NUMBER
24	1240523860

BILL NUMBER
00037326

PROPERTY ASSESSED	ASSESSMENT
LAND	500
BUILDING(S)	8,050
TOTAL ASSESSMENT	8,550
NET ASSESSMENT	8,550



\*AUTO\*\*SCH 5-DIGIT 70458  
 MUNNA, MICHAEL G 58 58  
 ANNA CARUSO REAL ESTATE, LLC 3-15760  
 433 BILTEN ST  
 SLIDELL LA 70458-3909

**MILLAGE & PARCEL FEE - BASED CHARGES**

TAX DISTRICT	MILLAGE	TAXAMT
LAW ENFORCEMENT	11.73	\$100.29
SCHOOL DIST NO 12 BOND/INT	20.90	\$178.70
SCHOOL CONST TAX	3.80	\$32.49
SCHOOL MAINT OPERATIONS	4.84	\$41.38
SCHOOL BLDG REPAIR	3.44	\$29.41
OPERATION AND MAINT SCHOOL	35.47	\$303.27
FLORIDA PARISH JUV CENTER	3.00	\$25.65
DRAINAGE MAINTENANCE	1.84	\$15.73
LIBRARY	5.38	\$46.00
PARISH SPECIAL ASSESSOR	2.73	\$23.34
PUBLIC HEALTH	1.84	\$15.73
ANIMAL SHELTER	.85	\$7.27
COUNCIL ON AGING	1.70	\$14.54
CORONER'S MILLAGE	3.40	\$29.07
ALIMONY 2	1.51	\$12.91
FIRE DIST 01	29.00	\$247.95
MOSQUITO DIST 2	4.72	\$40.36
NORTHSHORE HARBOR CENTER	5.15	\$44.03
SLIDELL HOSPITAL DIST	7.00	\$59.85
TOTAL PARISH MILLAGE/TAXES (TAXABLE ASSESSED VALUE 8,550)	148.30	\$1,267.97
ADDITIONAL CHARGES:		
FIRE DIST 1 PARCEL FEE	.00	\$39.00
SLIDELL MILLAGE/TAXES (TAXABLE ASSESSED VALUE 8,550)	27.82	\$237.86
<b>PAY THIS AMOUNT</b>		<b>\$1,544.83</b>

**Tax Year: 2010**  
**Due Date: January 14th, 2011**

- This document and your cancelled check shall serve as your receipt. **If your check has not cleared by March 1st, 2011**, please contact our office at 985-809-8217.
- Interest will accrue at a rate of 1% per month or any portion thereof beginning January 18th, 2011.
- If your mortgage company pays this bill, please forward this bill to them.
- If you no longer own this property, please forward this bill to the new owner.

See reverse side of this form for additional information.

PROPERTY DESCRIPTION
PARCEL SQ 2 SALMEN ADD 1 MEAS 110 X 119 X 111 X 13 2 CB 216 201 INST NO 982106 I NST NO 1323850 INST NO 1332057
<i>pd # 1083                  1549 EB                  1/10/11</i>

DO NOT MAIL PAYMENT WITH THIS CHANGE OF ADDRESS NOTICE.

**CHANGE OF ADDRESS NOTIFICATION :** If you are still the owner of the above described property and your address has changed, you are requested to complete and detach this section and mail it to: St. Tammany Assessor, 701 N. Columbia St., Covington, LA 70433.

Assessment #: 1240523860

My Correct Address is: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

The physical address of my property is: \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**RESTORATION TAX ABATEMENT  
FEE SHEET**

FEE EXPLANATION / FORMULA (example)

Please use this formula to determine the correct application fee:

- 1) Total Estimated **Improvements** X Assessment % (a) = Assessment
- 2) Assessed Value X Tax **Millage** Rate (b) = Annual Property Tax
- 3) Annual Property Tax X **5 years** = Est'd Five Year Tax Abatement
- 4) Five Year Tax Abatement X **0.2 Percent (.002)** = Application Fee

FEE WORKSHEET - COMPLETE THIS SECTION

\$ 78,000 Improvements/Project amount (do not include purchase price)  
11,700 x (a) Assessment percentage (.10 owner-occupied residence) (.15 commercial)  
.170 x (Millage Rate)(b) (the amount of tax per \$1000 of assessed value)  
1989 x 5 (number of years exempted)

= \$ 9945 (Estimated taxes to be deferred for five years)

9945 x 0.002 fee

= \$ 1989 .00 Fee (rounded to dollars). Minimum fee is \$200.

**Return this form with your application and a check made payable to Louisiana Economic Development.**

- (a) Check with your Assessor to determine the assessment percentage, ie: 10% for owner occupied residence or 15% for commercial improvements.
- (b) Refer to your last tax invoice or call your Assessor's office.

If you have any questions concerning fee calculations, please contact the Restoration Tax Abatement Program Manager at the Business Incentives Division at 225.342.5402

Title 13  
ECONOMIC DEVELOPMENT

Part I. Financial Incentives Programs

Chapter 9. Restoration Tax Abatement

901. General

A. Intent of Law: To encourage the expansion, restoration, improvement, and development of existing commercial structures and owner-occupied residences in downtown, historic, and economic development districts. To provide for the development and improvement of local communities, encourage the fullest use of underutilized resources, and enhancement of the tax base.

B. Program Description: The Restoration Tax Abatement Program provides to commercial property owners and homeowners who expand, restore, improve or develop an existing structure in a downtown development district, economic development district or historic district (the "project"), the right for five years after completion of the work, to pay ad valorem taxes based on the assessed valuation of the property prior to the commencement of the project.

1. The application is subject to approval by the local governing authority, the State Board of Commerce and Industry, and the Governor. Assessment of the improvements, made by the project to the property, is deferred for five years by a contract entered into with the Board of Commerce and Industry. The contract may be eligible for renewal, subject to the same conditions, for an additional five years. **The tax abatement is not available if property taxes have been paid on the improvements made by the project.** If the property is sold, the contract may be transferred, subject to local government and Board approval. (This program is for property owners, for work done to an existing structure, located in a qualifying district. Enterprise Zones or Economic Development Zones are not an RTA "economic development district", A909(C). Only equipment that becomes an integral part of the "existing structure" is exemptible.)

2. The program is administered by the Louisiana Department of Economic Development (LED), Business Incentives Services Division. For more information contact the Restoration Tax Abatement Program Manager, P.O. Box 94185, Baton Rouge, Louisiana 70804-9185. Telephone 225-342-5340.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Office of Commerce and Industry, Finance Division, LR 11:98 (February 1985), amended LR 12:665

(October 1986), amended by the Department of Economic Development, LR 18:252 (March 1992).



### 903. Time Limits for Filing Application

A. The applicant shall submit an "Advance Notification" on the prescribed form **prior to the beginning of construction**. An advance notification fee of \$100 shall be submitted with the advance notification form. The phrase "beginning of construction" shall mean the first day on which foundations are started, or, where foundations are unnecessary, the first day on which installation of the facility begins. (This form should be filed ASAP after the decision to apply, or contemplate applying for this program.)

B. Application for tax exemption should be filed with Louisiana Economic Development (LED), Box 94185, Baton Rouge, Louisiana, 70804-9185 on the form prescribed prior to the beginning of construction. Failure to file an application prior to construction, may result in the application being denied.

C. An application fee (effective May 4, 1988) shall be submitted with the application:

1. Minimum application fee is \$200, maximum application fee is \$5000.
2. Please make checks payable to: Louisiana Economic Development.

D. LED reserves the right to return the advance notification, application, or affidavit of final cost to the applicant if the estimated exemption or the fee submitted is incorrect. The document may be resubmitted with the correct fee. The document will not be considered officially received and accepted until the appropriate fee is submitted. Processing fees, for advance notifications, applications, or affidavits of final cost that have been accepted for eligible projects, shall not be refundable.

E. In order to include an application for the next scheduled meeting of the Board of Commerce and Industry, applications must be received a minimum of four (4) weeks prior to the next scheduled Screening Committee meeting date. The Authorized Board Representative, at his discretion, may accept certain applications beyond this date.

F. The board may restrict the years of eligible exemption, on the initial contract, if applicant submits the application after the required due date established by paragraph (B.) of this section.

G. If a property owner includes clauses in the lease agreement or correspondence relating to the Restoration Tax Abatement Program ("the program"), that the lessors have joined in and ratified all actions of the lessees, and the lease provisions make it evident that the property owner contemplated and bargained for an actual role in the property renovations and improvements, the lessee could make application for the program (Attorney General Opinion 84-483).

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Office of Commerce and Industry, Finance Division, LR 11:98 (February 1985), amended LR 12:565

(October 1986), amended by the Department of Economic Development, LR 18:252 (March 1992).

## 905. Application Requirements

A. The application must be complete (any exceptions must be authorized by LED staff). All sections of the application form must be completed. Under Section 5, submit at least a one paragraph detailed description of the project with some historical overview, if applicable. For "ESTIMATED NO. OF JOBS", list only the **net new permanent jobs** that will be created as a result of the project being applied for; **do not list permanent jobs that existed prior to the beginning of the project**. In addition all applicable addendum documentation, listed under "Project Documentation," must be received. The application will be returned to the applicant if the required information is not received.

B. The expansion, restoration, improvement or development must be made to an existing structure and must be located in a downtown development district, economic development district, or historic district.

C. If the construction period is longer than two years, the project must be divided into two-year phases, and a separate application must be filed for each two-year increment. A separate application must be filed for each structure being restored, renovated, improved or developed. Exceptions to this paragraph must be approved in advance by the authorized representative of the Board and approved by the Board.

D. The expansion, restoration, improvement or development of a certified historic structure shall also be required to meet the National Park Service requirements for restoration projects known as The Secretary of the Interior's "Standards for Rehabilitating Historic Structures"; and, as interpreted by the Louisiana Department of Culture, Recreation, and Tourism, Division of Historic Preservation. As used in this Paragraph, the phrase "certified historic structure" means any building including its structural components, which: (a) Is listed on the National Register of Historic Places, or (b) Is located in a registered historic district and is listed as a contributing element of that district in the National Register records under authority of the Secretary of the Interior.

E. The Board of Commerce and Industry will not consider for tax exemption any expansion, restoration, improvement or development project if substantial completion of a commercial project occurred prior to October 15, 1982. For an owner-occupied residence, construction must not have been started prior to September 7, 1990.

F. Pursuant to R.S. 47:4315 (A) (4), under no circumstances will the Board of Commerce and Industry consider an application (or renewal application) for abatement on any project for expansion, restoration, improvement or development **once ad valorem taxes have been paid** on the basis of an assessed valuation that reflects the improvements made by the project. For **RTA applications where construction has been completed prior to filing the application**, submit a written, notarized certification (three copies) from the applicant on company or personal letterhead, referencing the RTA application number (or if a renewal, the contract number) and stating that:

"...taxes have not been paid on improvements for which an exemption is being applied for under the Restoration Tax Abatement Program pursuant to R.S. 47:4315, paragraph (A)(4)."  
(See sample form)

G. When the expansion, restoration, improvement, or development is to be made to an owner-occupied residence, a contract of exemption shall not be available unless a **minimum rehabilitation cost equal to or greater than twenty-five percent** of the assessed valuation of the improvements located on the property prior to the commencement of the expansion, restoration, improvement, or development of the owner-occupied residence is incurred by the owner and such expansion, restoration, improvement, or development is completed within a twenty-four month period. Owner-occupied residence" means any structure occupied by the owner and used principally for residential use including condominium units, duplexes, and other multiple residence structures. Owner-occupied residence projects shall not have been started prior to September 1, 1990.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Office of Commerce and Industry, Finance Division, LR 11:98 (February 1985), amended LR 12:665

(October 1986), amended by the Department of Economic Development, LR 18:252 (March 1992).

#### **907. Project Documentation**

A. Application is to be filed with Louisiana Economic Development (LED). Please return **four (4)** application forms completed with original signatures, and notarized. The application should include a **complete description** of the project. Attach additional pages if necessary.

B. **Four copies** of the following addendum documentation must be submitted with the application: (Please denote each document with one of the numbers below.) (Failure to submit sufficient copies may result in a processing delay.)

1. Proof of Ownership: Act of sale or option to acquire the property.
2. A legal property description (suitable for insertion into the exemption contract – retype if necessary), a plot map; a copy of the building permit issued for the project.
3. Picture of the structure before beginning the project and a rendering of the structure as it will appear after completion of the project.
4. Names and addresses of all owners (the general partner(s) or, the principal stockholders of the corporation).
5. The assessed value of the structure only (improvements) and the taxes paid on the structure only.
6. A copy of the tax invoice for the year prior to commencement of the project.