

1 Introduced September 9, 2025, by Councilman  
2 DiSanti, seconded by Councilman Brownfield,  
3 by request of Administration

4 **RESOLUTION R25-20**  
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6 A Resolution designating the boundaries of Northshore Square Economic  
7 Development District, State of Louisiana (the "*District*") as the ad valorem tax area and as  
8 the sales tax area of the District; designating the local ad valorem and sales taxes to be  
9 used in determining ad valorem and sales tax increments and corresponding baseline  
10 collection rates in the District; authorizing the pledge and dedication of revenues  
11 generated by such ad valorem and sales tax increments in the District to finance economic  
12 development project costs; directing the Chief Financial Officer of the City to certify the  
13 baseline collection rates in the District for such designated ad valorem and sales taxes;  
14 and otherwise providing with respect thereto.

15 WHEREAS, a local government subdivision in the State of Louisiana may  
16 establish economic development districts pursuant to the provisions of Part II of Chapter  
17 27 of Title 33 of the Louisiana Revised Statutes of 1950, as amended, inclusive (the "*EDD*  
18 *Act*"); and

19 WHEREAS, the City of Slidell, State of Louisiana (the "*City*") is a local  
20 government subdivision under and as defined in Article VI, Section 44 of the Louisiana  
21 Constitution of 1974, as amended (the "*Louisiana Constitution*") whose governing authority  
22 is the Slidell City Council (the "*City Governing Authority*"); and

23 WHEREAS, pursuant to the EDD Act and Ordinance No. 3748 duly adopted  
24 by the City Governing Authority on October 28, 2014, the City Governing Authority created  
25 Northshore Square Economic Development District, State of Louisiana (the "*District*") and  
26 the City Governing Authority serves as the governing authority of the District pursuant to  
27 Section 33:9038.32 of the EDD Act; and  
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4 WHEREAS, on July 8, 2025, the City Governing Authority adopted Ordinance  
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6 No. 4246 expanding the boundaries of the District to encompass additional areas and  
7 affirming the expanded boundaries of the District (the "*Expanded District*"); and  
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9 WHEREAS, the City currently levies the following ad valorem taxes: (i) an ad  
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11 valorem tax of seven (7) mills authorized pursuant to Article VI, Section 27(A) of the  
12 Constitution of the State of Louisiana of 1974 for general purposes (the "*General Alimony*  
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14 *Tax*"), and (ii) an ad valorem tax of two and five hundredths (2.050) mills authorized by  
15 voters on April 4, 1981 for the purpose of maintaining, operating and improving public  
16 works within the City (the "*Public Improvement Ad Valorem Tax*" and together with the  
17 General Alimony Tax, the "*City Ad Valorem Taxes*"); and  
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20 WHEREAS, for the purposes of furthering economic development projects in  
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22 the District and satisfying the requirements stated in La. Rev. Stat. § 33:9038.33, it is the  
23 desire of the City Governing Authority to: (i) designate the boundaries of the District as the  
24 ad valorem tax area; (ii) designate the City Ad Valorem Tax as the local ad valorem tax to  
25 be used in determining the ad valorem tax increment and the initial annual baseline  
26 collection rate of the City Ad Valorem Tax in the District; (iii) authorize the pledge and  
27 dedication of revenues generated by such tax increments for the purpose of financing  
28 economic development project costs and any other authorized purposes described in the  
29 EDD Act; and (iv) direct the Director of Finance of the City to certify the initial annual  
30 baseline collection rate of the City Ad Valorem Tax in the District, annexed hereto as  
31 EXHIBIT A and to cause publication of such certification in the *St. Tammany Farmer*, a  
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4 newspaper of general circulation within the City, and being the official journal of the City;  
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6 and

7               WHEREAS, the City currently levies the following sales and use taxes: (i) a  
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9 sales and use tax of one percent (1%) authorized by voters on November 27, 1962 for the  
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11 purpose of constructing, re-surfacing, lighting and improving public streets, sidewalks and  
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13 bridges; constructing, purchasing, improving, maintaining and operating recreational  
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15 facilities and equipment; and constructing, acquiring or improving lands, buildings and any  
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17 work of public improvement, including equipment and furnishing therefor (the "*Public*  
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19 *Improvement Sales Tax*"), and (ii) a sales and use tax of one percent (1%) authorized by  
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21 voters on September 27, 1986 for the purpose of public safety, public works and capital  
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23 improvements (the "*Public Works Sales Tax*" and together with the Public Improvement  
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25 Sales Tax, the "*City Sales Taxes*"); and

26               WHEREAS, for the purposes of furthering economic development projects in  
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28 the District and satisfying the requirements stated in La. Rev. Stat. § 33:9038.34, it is the  
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30 desire of the City Governing Authority to: (i) designate the boundaries of the District as the  
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32 sales tax area; (ii) designate the City Sales Taxes as the local sales taxes to be used in  
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34 determining the sales tax increments, the initial annual baseline collection rates, and the  
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36 monthly baseline collection rates of the City Sales Taxes in the District; (iii) authorize the  
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38 pledge and dedication of revenues generated by such sales tax increments for the  
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purpose of financing economic development project costs and any other authorized  
purposes described in the EDD Act; and (iv) direct the Director of Finance of the City to  
certify the initial annual baseline collection rates and the monthly baseline collection rates

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4 of the City Sales Taxes in the District, annexed hereto as EXHIBIT A and to cause  
5 publication of such certifications in the *St. Tammany Farmer*, a newspaper of general  
6 circulation within the City, and being the official journal of the City.  
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9 BE IT RESOLVED by the City Governing Authority, that:

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11 SECTION 1. For the purposes of furthering economic development projects in the  
12 District and satisfying the requirements stated in La. Rev. Stat. § 33:9038.33, the City  
13 Governing Authority, acting as governing authority of the District, hereby: (i) designates the  
14 boundaries of the District as the ad valorem tax area; (ii) designates the City Ad Valorem  
15 Tax as the local ad valorem tax to be used in determining the ad valorem tax increment  
16 and the initial annual baseline collection rate of the City Ad Valorem Tax in the District; (iii)  
17 authorizes the pledge and dedication of revenues generated by such ad valorem tax  
18 increment for the purpose of financing economic development project costs and any other  
19 authorized purposes described in the EDD Act; and (iv) directs the Director of Finance of  
20 the City to certify the initial annual baseline collection rate of the City Ad Valorem Tax in  
21 the District and to cause publication of such certification in the *St. Tammany Farmer*, a  
22 newspaper of general circulation within the City, and being the official journal of the City;  
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25 SECTION 2. For the purposes of furthering economic development projects in the  
26 District and satisfying the requirements stated in La. Rev. Stat. § 33:9038.34, the City  
27 Governing Authority, acting as governing authority of the City, hereby: (i) designates the  
28 boundaries of the District as the sales tax area; (ii) designates the City Sales Taxes as the  
29 local sales taxes to be used in determining the sales tax increments, the initial annual  
30 baseline collection rates, and the monthly baseline collection rates of the City Sales Taxes  
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4 in the District; (iii) authorizes the pledge and dedication of revenues generated by such  
5 sales tax increments for the purpose of financing economic development project costs and  
6 any other authorized purposes described in the EDD Act; and (iv) directs the Director of  
7 Finance of the City to certify the initial annual baseline collection rates and the monthly  
8 baseline collection rates of the City Sales Taxes in the District and to cause publication of  
9 such certifications in the *St. Tammany Farmer*, a newspaper of general circulation within  
10 the City, and being the official journal of the City.  
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15 SECTION 3. If any one or more of the provisions of this Resolution shall for any  
16 reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other  
17 provision of this Resolution, but this Resolution shall be construed and enforced as if such  
18 illegal or invalid provisions had not been contained herein. Any constitutional or statutory  
19 provision enacted after the date of this Resolution which validates or makes legal any  
20 provision of this Resolution which would not otherwise be valid or legal, shall be deemed to  
21 apply to this Resolution.  
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26 SECTION 4. Upon adoption, this Resolution shall be published in full in one (1)  
27 issue of the *St. Tammany Farmer*.  
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30 SECTION 5. The President and Council Administrator of the City Governing  
31 Authority and the Mayor of the City are hereby further authorized, empowered, and  
32 directed, for and on behalf of the City, to take any and all such action as may be necessary  
33 to carry into effect the provisions of this Resolution.  
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36 SECTION 6. The Director of Finance of the City is hereby further authorized to  
37 amend any of the certifications of baseline collection rates described herein without further  
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4 action of the City Governing Authority provided that any such amended certification shall  
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6 be published in full in one (1) issue of the *St. Tammany Farmer*.

7 SECTION 7. This Resolution shall immediately take effect upon adoption.  
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9 This Resolution having been submitted to a vote, the vote thereon was as  
10 follows:

11 YEAS: 6 NAY: 1 (Brownfield) ABSENT: 1 (King)  
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13 **ADOPTED** this 9<sup>th</sup> day of September, 2025.  
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Nick Disanti  
President of the Council  
Councilman, District D



Thomas P. Reeves  
Council Administrator

4 EXHIBIT A

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6 FORM OF COLLECTION RATE CERTIFICATIONS

7 Northshore Square Economic Development District, State of Louisiana (the  
8 "*District*") was created pursuant to the provisions of Part II of Chapter 27 of Title 33 of the  
9 Louisiana Revised Statutes of 1950, as amended, inclusive (the "*EDD Act*") and Ordinance  
10 No. 3748 duly adopted on October 28, 2014 (the "*Creation Ordinance*") by the Slidell City  
11 Council (the "*City Governing Authority*") of the City of Slidell, State of Louisiana (the "*City*").  
12 On July 8, 2025, the City Governing Authority adopted Ordinance No. 4246 (the  
13 "*Expansion Ordinance*") expanding the boundaries of the District to encompass additional  
14 areas and affirming the expanded boundaries of the District. The City Governing Authority  
15 also serves as the governing authority of the District. The exact boundaries of the District  
are included in the Expansion Ordinance.

16 The District desires to preserve its ability to finance economic development projects  
17 using incremental ad valorem and sale tax revenues in the District. Pursuant to a  
18 Resolution of the City Governing Authority adopted on September 9, 2025, the City has  
19 designated the following taxes for such purposes: (i) an valorem tax of seven (7) mills  
20 authorized pursuant to Article VI, Section 27(A) of the Constitution of the State of  
21 Louisiana of 1974 for general purposes (the "*General Alimony Tax*"); (ii) an ad valorem tax  
22 of two and five hundredths (2.050) mills authorized by voters on April 4, 1981 for the  
23 purpose of maintaining, operating and improving public works within the City (the "*Public  
24 Improvement Ad Valorem Tax*" and together with the General Alimony Tax, the "*City Ad  
25 Valorem Taxes*"); (iii) a sales and use tax of one percent (1%) authorized by voters on  
26 November 27, 1962 for the purpose of constructing, re-surfacing, lighting and improving  
27 public streets, sidewalks and bridges; constructing, purchasing, improving, maintaining  
28 and operating recreational facilities and equipment; and constructing, acquiring or  
29 improving lands, buildings and any work of public improvement, including equipment and  
30 furnishing therefor (the "*Public Improvement Sales Tax*"); and (iv) a sales and use tax of  
one percent (1%) authorized by voters on September 27, 1986 for the purpose of public  
safety, public works and capital improvements (the "*Public Works Sales Tax*" and together  
with the Public Improvement Sales Tax, the "*City Sales Taxes*");

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32 In accordance with the requirements of Chapter 27 of Title 33 of the Louisiana  
33 Revised Statutes of 1950, as amended (the "*Act*"), the undersigned, acting in her capacity  
34 as Director of Finance of the City of Slidell, State of Louisiana, hereby certifies that:

- 35 1. The amount of the City Ad Valorem Tax collected in the District in FY 2024-  
36 2025, the fiscal year of the City most recently completed prior to the  
37 expansion and re-establishment of the boundaries of the District, is  
38 \$354,328.  
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- 5 3. The monthly baseline collection rate of the City Ad Valorem Tax collected in  
6 the District, determined by dividing the initial annual baseline collection rate by  
7 twelve (12), is \$29,527.
- 8 4. The amount of City Sales Taxes collected in the District in FY 2024-2025, the  
9 fiscal year of the City most recently completed prior to the expansion and re-  
10 establishment of the boundaries of the District, is \$4,775,810.
- 11 5. The initial annual baseline collection rate of the City Sales Taxes for the District  
12 is \$4,775,810.
- 13 6. The monthly baseline collection rate of City Sales Taxes for the District,  
14 determined by dividing the initial annual baseline collection rate by twelve (12),  
15 is \$397,984.  
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17 In accordance with the requirements of the Act, this certification shall be published  
18 one (1) time in the official journal of the City, the *St. Tammany Farmer*.  
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23 Blair Ellinwood, Director of Finance  
24 City of Slidell, State of Louisiana  
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4 STATE OF LOUISIANA

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6 PARISH OF ST. TAMMANY

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8 I, the undersigned Council Administrator of the Slidell City Council (the "*Governing*  
9 *Authority*"), the governing authority of the City of Slidell, State of Louisiana, do hereby  
10 certify that the foregoing constitutes a true and correct copy of the proceedings taken by the  
11 Governing Authority on September 9, 2025, designating the boundaries of Northshore  
12 Square Economic Development District, State of Louisiana (the "*District*") as the ad  
13 valorem tax area and as the sales tax area of the District; designating the local ad  
14 valorem and sales taxes to be used in determining ad valorem and sales tax increments  
15 and corresponding baseline collection rates in the District; authorizing the pledge and  
16 dedication of revenues generated by such ad valorem and sales tax increments in the  
17 District to finance economic development project costs; directing the Chief Financial  
18 Officer of the City to certify the baseline collection rates in the District for such designated  
19 ad valorem and sales taxes; and otherwise providing with respect thereto.  
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24 IN FAITH WHEREOF, witness my official signature and the impress of the official seal  
25 of the City at Slidell, Louisiana, on this, the 9th day of September, 2025.  
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31 \_\_\_\_\_  
32 Thomas P. Reeves  
33 Council Administrator

34 (SEAL)  
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