

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO: 5020

ORDINANCE COUNCIL SERIES NO: _____

COUNCIL SPONSOR: BINDER/BRISTER

PROVIDED BY: LEGAL DEPARTMENT

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 6 DAY OF JUNE , 2013

ORDINANCE TO AMEND A SALES TAX ENHANCEMENT PLAN BETWEEN THE PARISH OF ST. TAMMANY, SALES TAX DISTRICT NO. 3 AND THE CITY OF SLIDELL AND TO PROVIDE FOR OTHER MATTERS IN CONNECTION THEREWITH

WHEREAS, the Parish of St. Tammany, Sales Tax District No. 3 and the City of Slidell are authorized, pursuant to the provisions of Subpart A, Part VII, Chapter 2, Title 33 of La. R.S. 33:1331-1337, La. R.S. 47:338.43, La. R.S. 47:338.1(c), and La R.S. 33:1234, to enter into intergovernmental agreements for the purpose of managing growth and development within St. Tammany Parish and its municipalities in a reasonable and ordinary fashion and for the purpose of managing available resources; and

WHEREAS, Sales Tax District No. 3 was created in 1986 pursuant to St. Tammany Parish Ordinance No. 746, the provisions of Article VI, Section 29 of the Louisiana Constitution of 1974, other constitutional and statutory authority, by an election held on November 4, 1986, and by Ordinance No. 826; wherein Sales Tax District No. 3 was authorized to levy and collect a sales tax and use tax of two percent, to be used for the purpose of constructing, acquiring, extending, improving, maintaining and/or operating (i) roads, streets, and bridges and (ii) drains and drainage facilities, including acquiring all necessary land, equipment and furnishings for any of said public works, improvements and facilities, and further including allocations to municipalities under intergovernmental agreements relating to annexations, revenue sharing areas and growth management areas, and

WHEREAS, development within the boundaries of the Parish affects residents within municipalities and within unincorporated areas within the Parish; and

WHEREAS, it is deemed important to manage the resources available by working cooperatively to plan, design, and provide oversight over development and to develop the public infrastructure needed to meet the needs of the overall Parish community; and

WHEREAS, pursuant to such authority, the Parish of St. Tammany, the governing authority of Sales Tax District No. 3 and the City of Slidell have agreed to amend the Sales Tax Enhancement Plan specifically to address procedures for reporting and expenditures of shared revenue.

THE PARISH OF ST. TAMMANY HEREBY ORDAINS that the Parish of St. Tammany, through the Office of the Parish President, amend a Sales Tax Enhancement Plan to govern the reporting and expenditures of shared revenue between the Parish of St. Tammany, Sales Tax District No. 3 and the City of Slidell is hereby approved and authorized; and

BE IT FURTHER ORDAINED that the Office of the Parish President is authorized to exercise its discretion in amending a Sales Tax Enhancement Plan, together with all other agreements and transactions necessary to carry out the intent of this Ordinance; and

BE IT FURTHER ORDAINED that all actions previously taken by the Office of the Parish President to amend a Sales Tax Enhancement Plan are ratified and accepted thoroughly.

REPEAL: All ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SEVERABILITY: If any provision of this Ordinance shall be held to be invalid, such invalidity shall not affect other provisions herein which can be given effect without the invalid provision and to this end the provisions of this Ordinance are hereby declared to be severable.

EFFECTIVE DATE: This Ordinance shall become effective fifteen (15) days after adoption.

MOVED FOR ADOPTION BY: _____ SECONDED BY: _____

WHEREUPON THIS ORDINANCE WAS SUBMITTED TO A VOTE AND RESULTED IN THE FOLLOWING:

YEAS: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A REGULAR MEETING OF THE PARISH COUNCIL ON THE 11 DAY OF JULY, 2013; AND BECOMES ORDINANCE COUNCIL SERIES NO _____.

JERRY BINDER, COUNCIL CHAIRMAN

ATTEST:

THERESA L. FORD, COUNCIL CLERK

PATRICIA P. BRISTER, PARISH PRESIDENT

Published Introduction: MAY 30, 2013

Published Adoption: _____, 2013

Delivered to Parish President: _____, 2013 at _____

Returned to Council Clerk: _____, 2013 at _____

**2013 AMENDMENT TO SALES TAX ENHANCEMENT PLAN
(City of Slidell)**

This First Amendment to Sales Tax Enhancement Plan (hereinafter referred to as “Amendment”), is entered into this ___ day of _____, 2013 by and between:

ST. TAMMANY PARISH GOVERNMENT and SALES TAX DISTRICT NO. 3 OF THE PARISH OF ST. TAMMANY, both political subdivisions of the State of Louisiana, whose mailing address is P.O. Box 628, Covington, Louisiana 70434, herein appearing by and through Patricia P. Brister, its President, duly authorized (hereinafter collectively referred to as “Parish”); and

CITY OF SLIDELL, a political subdivision of the State of Louisiana, whose address is 2055 Second Street, Slidell, Louisiana 70458, herein represented by Freddy Drennan, its duly authorized Mayor (hereinafter referred to as “City”).

WITNESSETH

WHEREAS, Parish and City have previously entered into a Sales Tax Enhancement Plan dated effective December 1, 2006 (the “Original Agreement”), under the terms and conditions found therein; and

WHEREAS, the Parish and City have identified a need to amend the Original Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and terms and conditions as hereinafter set forth, the parties agree as follows:

1. **Recitals:**
The foregoing recitals are hereby incorporated into the body of this Amendment as if fully rewritten and restated herein.
2. **Amendments:**
The Original Agreement is amended to add a new Article 8, as follows:

ARTICLE 8. Reporting. City shall segregate the District’s two (2%) percent sales tax proceeds from other income and maintain a separate account for the District’s two (2%) sales tax proceeds. Within ninety (90) days following the close of each fiscal year, City shall:

- (a) If the amount of District's two (2%) percent sales tax proceeds for point of delivery and motor vehicle sales cannot be determined, City shall prepare and provide to Parish an affidavit that states that the reasonably identified amount of the District's two (2%) percent sales tax proceeds derived from motor vehicle and/or point of delivery sales shall be and are being used in a manner consistent with the terms of the process verbal establishing the District's two (2%) percent sales tax. The methodology for determining a reasonable amount shall be established by mutual consent of the Parties; and
- (b) Prepare and provide to Parish an annual report that provides an accounting of the receipt and expenditure of all of District's two (2%) percent sales tax proceeds, other than those derived from motor vehicle and/or point of delivery sales, received by City during the preceding calendar year. The report shall list the assets and liabilities at the end of the calendar year, the income and expenditures for the calendar year, including detailed schedules on purchases and other data pertinent to the expenditure of District's two (2%) percent sales tax proceeds received by City.

3.

Miscellaneous:

- 3.1 Agreement Remains in Effect. All other terms and conditions of the Original Agreement shall remain unchanged except as specifically modified above.
- 3.2 Defined Terms. Capitalized terms that are not otherwise defined in this Amendment shall have the meanings given to them in the Original Agreement.
- 3.3 Entire Agreement. This Amendment contains the entire agreement between the parties pertaining to the subject matter hereof and completely supersedes all prior written and oral agreements and understandings between the parties pertaining to its subject matter.
- 3.4 Applicable Law. This Amendment will be governed by and construed in accordance with the laws of the State of Louisiana without regard to conflict of laws principles. The parties consent and agree to the exclusive jurisdiction and venue of the 22nd Judicial District Court, St. Tammany Parish, Louisiana, for any action under this Amendment.

THUS DONE AND SIGNED in multiple original counterparts, to be executed simultaneously in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute but one in the same instrument.

WITNESSES:

**ST. TAMMANY PARISH
GOVERNMENT, individually and as the
governing authority of SALES TAX
DISTRICT NO. 3 OF THE PARISH OF
ST. TAMMANY**

BY: _____
**Patricia P. Brister
President**

WITNESSES:

CITY OF SLIDELL

BY: _____
**Freddy Drennan
Mayor**

Ordinance Administrative Comment

ORDINANCE TO AMEND A SALES TAX ENHANCEMENT PLAN BETWEEN THE PARISH OF ST. TAMMANY, SALES TAX DISTRICT NO. 3 AND THE CITY OF SLIDELL AND TO PROVIDE FOR OTHER MATTERS IN CONNECTION THEREWITH

The Parish seeks to amend the Sales Tax Enhancement Plan between the Parish, Sales Tax District No. 3 and the City of Slidell. This Amendment seeks to add reporting and accountability requirements not included in the original agreement.