

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO: 6847

ORDINANCE COUNCIL SERIES NO: _____

COUNCIL SPONSOR: LORINO/COOPER

PROVIDED BY: CAO OFFICE

INTRODUCED BY: MR. CANULETTE

SECONDED BY: MR. BINDER

ON THE 2 DAY OF DECEMBER, 2021

AN ORDINANCE TO ADOPT THE ST. TAMMANY PARISH SALES AND USE TAX UNIFORM COLLECTION PROCEDURES IN ST. TAMMANY PARISH CODE OF ORDINANCES - PART I, CHAPTER 22 - LICENSES, TAXATION AND REGULATIONS, ARTICLE VIII - SALES AND USE TAX, DIVISION 1, SECTIONS 22-321 THROUGH 22-328; AND TO REMOVE SECTIONS 22-310, 22-311, 22-317, AS WELL AS DIVISION 4, SECTION 22-398, AND TO ADD DIVISION 3, SECTION 22-378; AND TO AMEND PART II - LAND DEVELOPMENT CODE, CHAPTER 120 - PLANNING AND DEVELOPMENT, ARTICLE IX - ECONOMIC DEVELOPMENT DISTRICTS, DIVISION 2 - ROOMS TO GO ST. TAMMANY ECONOMIC DEVELOPMENT DISTRICT SEC. 120-289, AS WELL AS AMENDING DIVISION 3 - COLONIAL PINNACLE NORD DU LAC ECONOMIC DEVELOPMENT DISTRICT, SEC. 120-315.

WHEREAS, the Uniform Local Sales Tax Code, LA R.S 47:337.1 et seq., was enacted in 2003, to promote uniformity in the assessment, collection, administration, and enforcement of the sales and use taxes imposed by taxing authorities; and

WHEREAS, the substantive and procedural statutes comprising the Uniform Local Sales Tax Code provide controlling authority for local Tax Collectors in the assessment, collection, administration, and enforcement of the sales and use taxes imposed by taxing authorities, except as specifically limited by LA R.S. 47:337.2; and

WHEREAS, the provisions of the Uniform Local Sales Tax Code apply in the assessment, collection, administration, and enforcement of the sales and use taxes of any political subdivision notwithstanding any conflicting provision of law or local ordinance; and

WHEREAS, in order to promote consistency in the application and enforcement of the state statutes and the District's general sales and use tax ordinance, it is necessary to adopt the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures to conform with and adopt the provisions of the Uniform Sales Tax Code, LA R.S. 47:337.1 et seq., the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures should be adopted as set forth below.

NOW, THEREFORE, BE IT ORDAINED that the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures are adopted in St. Tammany Parish Code of Ordinances - Part I, Chapter 22 - Licenses, Taxation and Regulations, Article VIII - Sales and Use Tax, Division 1 - Generally, as follows:

ADOPT THE UNIFORM LOCAL SALES TAX CODE BY ADDING SECTIONS 22-321 THROUGH 22-328:

Sec. 22-321. Adoption of Uniform Local Sales Tax Code.

Pursuant to the authority conferred by LA R.S. 47:337.4 (Levy of sales and use tax), the provisions of Chapter 2-D of Subtitle II of Title 47, Louisiana Revised Statutes 47:337.1, et seq. as amended, entitled the "Uniform Local Sales Tax Code", are hereby adopted and incorporated herein as if set out fully, and shall apply in the assessment, collection, administration, and enforcement of the tax.

Sec. 22-322. Definitions.

The definitions set forth in LA R.S. 47:301 (Sales Tax-Definitions), as amended, shall be effective as definitions of the words, terms and phrases used in this ordinance. All words, terms and phrases used herein, other than those specifically defined elsewhere in this ordinance, shall have the respective meanings ascribed to them in LA R.S. 47:301, as amended, and shall have the same scope and effect that the same words, terms and phrases have where used in LA R.S. 47:301, as amended. As used in this ordinance, the following words, terms and phrases have the meaning ascribed to each in this section, unless the contents clearly indicate a different meaning:

A. *Collector* means the Sheriff and Ex-Officio Tax Collector for the Parish of St. Tammany, State of Louisiana, and includes his duly authorized assistants.

B. *Authority* means the Sales Tax District No. Three of the Parish of St. Tammany, State of Louisiana.

Sec. 22-323. Vendor's Compensation.

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

Sec. 22-324. Exclusions and Exemptions.

The District adopts none of the optional exclusions or exemptions allowed by State sales and use tax law, nor does the District adopt any exclusions or exemptions authorized by legislation enacted under Article VI, Section 29 (D)(1) of the Constitution of the State of Louisiana of 1974, that are not allowed as an exclusion or exemption from State sales and use tax. Included within the base of the Tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

Sec. 22-325. Delinquent Taxes.

(a) **Interest on Unpaid Amount of Tax Due.** As authorized by LA R.S. 47:337.69, the interest on unpaid amounts of the Tax which are due shall be at the rate of one and one-fourth percent (1-1/4%) per month.

(b) **Delinquency Penalty.** The delinquency penalty, as provided by LA R.S. 47:337.70, shall be five percent (5%) per month on the unpaid amount of the Tax due for each thirty-day period, not to exceed five thirty-day periods.

(c) **Penalty for False, Fraudulent or Grossly Incorrect Return.** The penalty as authorized by LA R.S. 47:337.72 shall be fifty percent (50%) of the amount of the Tax found to be due.

(d) **Negligence Penalty.** The penalty as authorized by LA R.S. 47:337.73 shall be five percent (5%) of the unpaid amount of the Tax found to be due, or ten dollars (\$ 10.00), whichever is greater.

(e) **Nonsufficient Fund Checks.** A service charge as authorized by LA R.S. 47:337.74 shall be an amount not to exceed twenty-five dollars (\$ 25.00) or five percent (5%) of the face amount of the check, whichever is greater.

(f) **Attorney Fees.** The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under this ordinance, or to represent him in any proceeding under this ordinance. If any taxes, penalties or interest due under this ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten percent (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor permitted under LA R.S. 47:337.13.1(A).

(g) **Examination and Hearing Costs** . As provided by LA R.S. 47:337.75, and under the circumstances set forth therein, a penalty shall be added to the amount of tax due in an amount as itemized by the Collector to compensate for all costs incurred in making an examination of books, records or documents, or an audit thereof, or in the holding of hearings or the subpoenaing and compensating of witnesses.

(h) **Distrainment Penalty** . The penalty as provided by LA R.S. 47:337.76 in cases where the distraint procedure is used in the collection of the Tax shall be ten dollars (\$ 10.00).

(i) **Limits on Interest, Penalty and Attorney Fees.** Should the interest, penalties or attorney fees herein, or the combined interest, penalties and attorney fees be declared to be in excess of limits provided by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply.

Sec. 22-326. Powers of the Collector.

The Collector is hereby authorized, empowered and directed under LA R.S. 13:5553 to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.

Sec. 22-327. Collection of Tax on Vehicles.

With regard to the collection of the Tax on any motor vehicle, automobile, truck, truck trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license tax, the District, acting through the Sheriff, is authorized to enter into an agreement or agreements with the Vehicle Commissioner, Louisiana Office of Motor Vehicles, for the collection of the Tax on such vehicles, as provided by LA R.S. 47:303(B) and LA R.S. 13:5904.

Sec. 22-328. Revenue of Tax.

All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the Collector under any provision or provisions of this ordinance relating to the Tax shall be promptly deposited by the Collector in the account established and maintained for the deposit of such proceeds, which fund shall be a separate bank account established and maintained with the regularly designated fiscal agent of the Collector, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector with said fiscal agent pending the final determination of the protest or litigation.

BE IT FURTHER ORDAINED that St. Tammany Parish Sales and Use Tax Uniform Collection Procedures are adopted in St. Tammany Parish Code of Ordinances - Part I, Chapter 22 - Licenses, Taxation and Regulations, Article VIII - Sales and Use Tax, Division 1 - Generally, Sections 22-310, 22-311, and 22-317, as well as Division 4 - Collection of Tax and Exemptions, Sec. 22-398 be removed to avoid duplication and/or inconsistencies, as follows:

REMOVE DIVISION 1, SECTIONS 22-310, 22-311, AND 22-317, AS WELL AS DIVISION 4, SECTION 22-398:

Sec. 22-310. Adoption of uniform local sales tax code.

Pursuant to the authority conferred by R.S. 47:337.4 (Levy of sales and use tax), the provisions of R.S. 47:337.1 et seq., as amended, commonly referred to as the "Uniform Local Sales Tax Code," are hereby adopted by reference and incorporated herein as if set out fully and shall apply in the assessment, collection, administration and enforcement of the tax imposed herein.

Sec. 22-311. Definitions.

~~The definitions set forth in R.S. 47:301 (Sales Tax—Definitions), as amended, shall be effective as definitions of the words, terms and phrases used in this article. All words, terms and phrases used herein, other than those specifically defined elsewhere in this article, shall have the respective meanings ascribed to them in R.S. 47:301, as amended, and shall have the same scope and effect that the same words, terms and phrases have where used in R.S. 47:301, as amended. As used in this article, the following words, terms and phrases have the meaning ascribed to each in this section, unless the contents clearly indicate a different meaning: -~~

~~*Collector* means the sheriff and ex officio tax collector for the parish, and includes his duly authorized assistants.--~~

~~*District* means the parish council, whose boundaries are coterminous, without limitation or restriction, with the boundaries of the parish council.--~~

~~**Sec. 22-317. Disposition of tax proceeds and revenues.--**~~

~~All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the collector under any provision or provisions of this article shall be promptly deposited by the collector for the account of the parish government, which fund shall be reasonably identifiable and calculable; provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to another account established by the collector pending final determination of the protest or litigation.--~~

~~**Sec. 22-398. -- Exemptions and exclusions from tax.--**~~

~~No exemption from this tax shall be granted unless the state exemption specifically provides that it applies to this district sales and use tax levies. In the absence of any such specific application of the state exemption of sales and use tax levies of any local governmental subdivision or school board, any state exemption granted pursuant to R.S. 47:337.9 et seq., as amended, shall be applicable only to the levy and collection of the state sales and use tax.--~~

BE IT FURTHER ORDAINED that St. Tammany Parish Sales and Use Tax Uniform Collection Procedures are adopted in St. Tammany Parish Code of Ordinances - Part I, Chapter 22 - Licenses, Taxation and Regulations, Article VIII - Sales and Use Tax, Division 3 - Generally, Sections 22-378, be added to utilize the Uniform Local Sales Tax Code in the collection of Sales Tax District No. 3 tax proceeds, as follows:

Sec. 22-378. Uniform Local Sales Tax Code Applicable.

The Uniform Local Sales Tax Code adopted in Sections 22-321 through 22-328 of this Code shall apply to sales and use taxes collected in Sales Tax District No. 3.

BE IT FURTHER ORDAINED that St. Tammany Parish Code of Ordinances, Part II - Land Development Code, Chapter 120 - Planning and Development, Article IX - Economic Development Districts, Division 2 - Rooms to Go St. Tammany Economic Development District, Sec. 120-289 be amended as follows:

Sec. 120-289. Rooms to Go St. Tammany Economic Development District Trust Fund.

(a) In accordance with state law, there is hereby created a special trust fund to be named the "Rooms To Go St. Tammany Economic Development District Trust Fund," the purpose of which will be to fund economic development projects selected by the district.

(b) In accordance with state law, there is levied in the district a new additional sales tax of 0.0075 percent upon sale at retail, use, lease or rental, consumption, and storage for use or consumption, of tangible personal property, upon the lease or rental of tangible personal property and on sales of services in the district.

(c) The Uniform Local Sales Tax Code adopted in Sections 22-321 through 22-328 of this Code shall apply to sales and use taxes collected in the Rooms to Go Economic Development District.~~The Uniform~~

~~Local Sales Tax Code, as enacted by Act No. 73 of the 2003 Regular Session of the Louisiana Legislature and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the district tax, the provisions of which Uniform Local Sales Tax Code are hereby incorporated by reference.~~

(d) The entire amount of the district tax is pledged and designated as the local sales tax increment, which is to be deposited in this special trust fund, together with a like amount of state sales tax, to the extent approved by the state, for the furtherance of economic development projects through reimbursement of costs of economic development projects, on a cash basis.

(e) Notwithstanding anything to the contrary contained herein, sales tax increments within the district, if any, shall be used only for projects that meet the definition of "economic development project" as that term is defined in R.S. 33:9038.34(M).

~~(f) Vendor's compensation. For the purpose of compensating the dealer in accounting for and remitting the district tax levied by this section, each dealer shall be allowed 1.10 percent of the amount of district tax due and accounted for and remitted to the tax collector in the form of a deduction in submitting his report and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.~~

~~(g) Exclusions or exemptions. This governing authority adopts none of the optional exclusions or exemptions allowed by state sales tax law, nor does this governing authority adopt any exclusions or exemptions authorized by legislation enacted under article VI, section 29(D)(1) of the constitution of the state of 1974 that are not allowed as an exclusion or exemption from state sales tax. Included within the tax base of the district tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the constitution or statutes of the state.~~

~~(h) Tax collector. The district tax is authorized to be collected by a "collector" which term shall mean the sales tax department of the parish sheriff's office. The collector is hereby authorized, empowered and directed to carry into effect the provisions of this article, to appoint deputies, assistants or agents to assist it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.~~

~~(i) With regard to the collection of the district tax on any motor vehicle, automobile, truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license tax, this governing authority, acting through the collector, on behalf of the district, is authorized to enter into an agreement with the vehicle commissioner, department of public safety and corrections, as provided by R.S. 47:303(B).~~

~~(j) All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the collector under any provision or provisions of this section relating to the district tax shall be promptly deposited by the collector for the account of the district in the trust fund, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the collector with said fiscal agent pending the final determination of the protest or litigation.~~

~~(k) Penalty, interest and attorney's fees. If the amount of district tax due by the dealer is not paid on time, penalties, interest and attorney's fees shall be imposed as provided by law.~~

~~(l)(f) No qualified electors. The parish registrar of voters has issued and executed a certificate certifying the absence of any qualified electors in the district, therefore, pursuant to state law, no election shall be required to authorize the levy of the district tax.~~

~~(m)(g) Designation of baseline collection rate. The district tax levied is a new sales tax and the full amount thereof is hereby designated by the parish council to be used in determining the local sales tax increment pursuant to the Act. The initial annual baseline collection rate for the district, which is the amount of the district tax collected in the district in the most recent completed fiscal year prior to the establishment of the district, is hereby designated to be \$ 0.00 (the "initial baseline collection rate"), as the district tax was not levied during the most recently completed fiscal year of this governing authority prior to the establishment of the district. The monthly baseline collection rate, which is the initial annual baseline collection rate divided by 12, is hereby designated to be \$ 0.00 (the "monthly baseline collection rate").~~

~~(n)(h) CFO certification. The chief financial officer of the parish has issued and executed a certificate certifying as to the accuracy of the initial annual baseline collection rate and monthly baseline collection rate, which was previously published one time in the St. Tammany Farmer, the official journal of the parish.~~

~~(e)~~(i) Designation of sales tax increment. The parish council hereby designates the entire amount of the district tax as the local sales tax increment, which is to be deposited in the special trust fund created herein for the furtherance of economic development projects and hereby pledges and dedicates to such purpose the local sales tax increment and a like amount of state sales tax increment, to the extent approved by the state.

~~(p)~~(j) Use of sales tax increments. Notwithstanding anything to the contrary contained herein, sales tax increments within the district, if any, shall be used only for projects that meet the definition of "economic development project" as that term is defined in R.S. 33:9038.34(M).

~~(e)~~(k) Authorization of officers. The parish president and his staff are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this section.

BE IT FURTHER ORDAINED that St. Tammany Parish Code of Ordinances, Part II - Land Development Code, Chapter 120 - Planning and Development, Article IX - Economic Development Districts, Division 3 - Colonial Pinnacle Nord Du Lac Economic Development District, Sec. 120-315 be amended as follows:

Sec. 120-315. Colonial Pinnacle Nord du Lac Economic Development District Trust Fund.

(a) In accordance with state law, there is hereby created a special trust fund to be named the "Colonial Pinnacle Nord du Lac Economic Development District Trust Fund," the purpose of which will be to fund economic development projects selected by the district.

(b) In accordance with state law, there is levied in the district a new additional sales tax of 0.0075 percent upon sale at retail, use, lease or rental, consumption, and storage for use or consumption, of tangible personal property, upon the lease or rental of tangible personal property and on sales of services in the district.

~~(c) The Uniform Local Sales Tax Code adopted in Sections 22-321 through 22-328 of this Code shall apply to sales and use taxes collected in the Colonial Pinnacle Nord du Lac Economic Development District. The Uniform Local Sales Tax Code, as enacted by Act No. 73 of the 2003 Regular Session of the Louisiana Legislature and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the district tax, the provisions of which Uniform Local Sales Tax Code are hereby incorporated by reference.~~

(d) The entire amount of the district tax is pledged and designated as the local sales tax increment, which is to be deposited in this special trust fund, together with a like amount of state sales tax, to the extent approved by the state, for the furtherance of economic development projects through reimbursement of costs of economic development projects, on a cash basis.

(e) Notwithstanding anything to the contrary contained herein, sales tax increments within the district, if any, shall be used only for projects that meet the definition of "economic development project" as that term is defined in R.S. 33:9038.34(M).

~~(f) Vendor's compensation. For the purpose of compensating the dealer in accounting for and remitting the district tax levied by this section, each dealer shall be allowed 1.10 percent of the amount of district tax due and accounted for and remitted to the tax collector in the form of a deduction in submitting his report and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.~~

~~(g) Exclusions or exemptions. This governing authority adopts none of the optional exclusions or exemptions allowed by state sales tax law, nor does this governing authority adopt any exclusions or exemptions authorized by legislation enacted under article VI, section 29(D)(1) of the constitution of the state of 1974 that are not allowed as an exclusion or exemption from state sales tax. Included within the tax base of the district tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the constitution or statutes of the state.~~

~~(h) Tax collector. The district tax is authorized to be collected by a "collector" which term shall mean the sales tax department of the parish sheriff's office. The collector is hereby authorized, empowered and directed to carry into effect the provisions of this article, to appoint deputies, assistants or agents to assist it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.~~

~~(i) With regard to the collection of the district tax on any motor vehicle, automobile, truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license tax, this governing authority, acting through the collector, on behalf of the district, is authorized to enter into an agreement with the vehicle commissioner, department of public safety and~~

corrections, as provided by R.S. 47:303(B).

~~(j) All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the collector under any provision or provisions of this section relating to the district tax shall be promptly deposited by the collector for the account of the district in the trust fund, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the collector with said fiscal agent pending the final determination of the protest or litigation.~~

~~(k) Penalty, interest and attorney's fees. If the amount of district tax due by the dealer is not paid on time, penalties, interest and attorney's fees shall be imposed as provided by law.~~

~~(f) No qualified electors. The parish registrar of voters has issued and executed a certificate certifying the absence of any qualified electors in the district, therefore, pursuant to state law, no election shall be required to authorize the levy of the district tax.~~

~~(g) Designation of baseline collection rate. The district tax levied is a new sales tax and the full amount thereof is hereby designated by the parish council to be used in determining the local sales tax increment pursuant to the Act. The initial annual baseline collection rate for the district, which is the amount of the district tax collected in the district in the most recent completed fiscal year prior to the establishment of the district, is hereby designated to be \$ 0.00 (the "initial baseline collection rate"), as the district tax was not levied during the most recently completed fiscal year of this governing authority prior to the establishment of the district. The monthly baseline collection rate, which is the initial annual baseline collection rate divided by 12, is hereby designated to be \$ 0.00 (the "monthly baseline collection rate").~~

~~(h) CFO certification. The chief financial officer of the parish has issued and executed a certificate certifying as to the accuracy of the initial annual baseline collection rate and monthly baseline collection rate, which was previously published one time in the St. Tammany Farmer, the official journal of the parish.~~

~~(i) Designation of sales tax increment. The parish council hereby designates the entire amount of the district tax as the local sales tax increment, which is to be deposited in the special trust fund created herein for the furtherance of economic development projects and hereby pledges and dedicates to such purpose the local sales tax increment and a like amount of state sales tax increment, to the extent approved by the state.~~

~~(j) Use of sales tax increments. Notwithstanding anything to the contrary contained herein, sales tax increments within the district, if any, shall be used only for projects that meet the definition of "economic development project" as that term is defined in R.S. 33:9038.34(M).~~

~~(k) Authorization of officers. The parish president and his staff are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this section.~~

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

SEVERABILITY: If any or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

EFFECTIVE DATE: This ordinance shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

PUBLICATION AND RECORDATION: Pursuant to LA R.S. 18:1281, et seq., this ordinance shall be published in one issue of the official journal of this Governing Authority as soon as is reasonably possible. A certified copy of this ordinance shall be recorded in the mortgage records of the Parish of St. Tammany, State of Louisiana.

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 6 DAY OF JANUARY , 2022 ; AND BECOMES ORDINANCE COUNCIL SERIES NO _____.

JERRY BINDER, COUNCIL CHAIRMAN

ATTEST:

KATRINA L. BUCKLEY, COUNCIL CLERK

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: NOVEMBER 25 , 2021

Published Adoption: _____, 2022

Delivered to Parish President: _____, 2022 at _____

Returned to Council Clerk: _____, 2022 at _____