

ST. TAMMANY PARISH COUNCIL

RESOLUTION

RESOLUTION COUNCIL SERIES NO: C-4915

COUNCIL SPONSOR: STEFANCIK/BRISTER PROVIDED BY: LEGAL DEPARTMENT

RESOLUTION TO ACKNOWLEDGE THE AUTHORITY, PURSUANT TO HOME RULE CHARTER SECTIONS 1-04, 1-06, 3-01 AND 3-09, FOR ST. TAMMANY PARISH GOVERNMENT, THROUGH THE OFFICE OF THE PARISH PRESIDENT, TO EXECUTE A COOPERATIVE ENDEAVOR AGREEMENT WITH THE ST. TAMMANY PARISH ASSESSOR AND ALL OTHER TAX RECIPIENT BODIES FOR REIMBURSEMENT OF EXPENSES PERTAINING TO REVIEW OF EXEMPTIONS AND ASSESSMENT FREEZES.

WHEREAS, maintaining an accurate tax roll is important to the funding of local government and overall fairness to taxpayers; and

WHEREAS, the Assessor has entered into an agreement with Assessure Systems, LLC to identify property owners whose ad valorem taxes have been lowered by improper exemptions or assessment freezes; and

WHEREAS, LSA R.S. 33:4713 provides that St. Tammany Parish Government bears the expense to provide furniture, equipment, supplies and maps as may be needed by the Assessor, with proportionate reimbursement payable by other tax recipient bodies; and

WHEREAS, in lieu of Parish Government having to procure and pay Assessure Systems, LLC and thereafter seek proportionate reimbursement from all tax recipient bodies, it would be more economical and efficient to authorize the Sheriff to withhold the amount due from all tax recipient bodies from the taxes collected as such improper exemption and/or assessment freeze is corrected.

THE PARISH OF ST. TAMMANY HEREBY RESOLVES that St. Tammany Parish Government, through the Office of the Parish President, pursuant to Home Rule Charter sections 1-04, 1-06, 3-01 and 3-09 is authorized to execute a Cooperative Endeavor Agreement with the St. Tammany Parish Assessor and all other tax recipient bodies, which meets or exceeds all requirements of Louisiana law and jurisprudence, regarding expenses incurred for a review of exemptions and assessment freezes and to take all actions necessary, including entering into all agreements or negotiations in furtherance of the actions contemplated herein.

THIS RESOLUTION HAVING BEEN SUBMITTED TO A VOTE, THE VOTE THEREON WAS AS FOLLOWS:

MOVED FOR ADOPTION BY: MR. TOLEDANO SECONDED BY: MR. FITZGERALD

YEAS: FITZGERALD, THOMPSON, LORINO, TOLEDANO, TANNER, GROBY, CANULETTE, BELLISARIO, O'BRIEN, STEFANCIK, BLANCHARD, SMITH (12)

NAYS: (0)

ABSTAIN: (0)

ABSENT: DEAN, BINDER (2)

THIS RESOLUTION WAS DECLARED ADOPTED ON THE 7 DAY OF DECEMBER, 2017, AT A REGULAR MEETING OF THE PARISH COUNCIL, A QUORUM OF THE MEMBERS BEING PRESENT AND VOTING.

---

S. MICHELE BLANCHARD, COUNCIL CHAIRMAN

ATTEST:

---

THERESA L. FORD, COUNCIL CLERK

### **Resolution Administrative Comment**

RESOLUTION TO ACKNOWLEDGE THE AUTHORITY, PURSUANT TO HOME RULE CHARTER SECTIONS 1-04, 1-06, 3-01 AND 3-09, FOR ST. TAMMANY PARISH GOVERNMENT, THROUGH THE OFFICE OF THE PARISH PRESIDENT, TO EXECUTE A COOPERATIVE ENDEAVOR AGREEMENT WITH THE ST. TAMMANY PARISH ASSESSOR AND ALL OTHER TAX RECIPIENT BODIES FOR REIMBURSEMENT OF EXPENSES PERTAINING TO REVIEW OF EXEMPTIONS AND ASSESSMENT FREEZES.

Assessor's Office has contracted with Assessure Systems, LLC to review and confirm legal applicability of various ad valorem tax exemptions and/or assessment freezes. Assessure's finding of any improper exemption and/or freeze results in the production of a map identifying the ineligible property. As the Parish Government has certain obligations to fund materials, equipment and supplies of the Assessor's Office, with proportionate reimbursement from the tax recipient bodies, this Cooperative Endeavor Agreement allows such Assessure expenses to be funded through Sheriff's tax receipts from such improper exemption/freeze properties with proportionate deduction for same from each tax recipient body.