ST LANDRY Parish Recording Page

CHARLIE JAGNEAUX
Clerk Of Court

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OPELOUSAS, LA 70570

Act

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ST LANDRY PARISH ECONOMIC & INDUSTRI

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OPELOUSAS DOWNTOWN DEVELOPMENT DISTRICT NO 1

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ORDINANCE

Kind

ORDINANCE

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Recorded Information

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PARISH OF ST LANDRY

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OPELOUSAS DOWNTOWN DEVELOPMENT DISTRICT
SEPTEMBER 21, 2018

In accordance with La. R.S. 33:9038.39, (i) a Notice of Intention to levy a 1% sales tax in the economic development district described below was published in the official journal of the Opelousas Downtown Development District on August 24 and August 31, 2018, and (ii) a public hearing was held on September 21, 2018, at which no objections were received with respect to this ordinance or the proposed sales tax levy in the economic development district. Thereupon, the following ordinance was offered for final adoption by Commissioner Broussard and seconded by Commissioner Pitre:

ORDINANCE NO. 2018 – 2

An ordinance levying a sales tax of one percent (1%) in the Opelousas DDD Economic Development District No. 1, State of Louisiana; designating the full amount of such additional sales tax as the sales tax increment in said District from which local and state sales tax increments will be determined and used to finance economic development projects in accordance with and as authorized by Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended; designating the initial annual baseline collection rate and establishing a monthly baseline collection rate for said District; pledging and dedicating such tax increment to economic development projects in or benefitting the District and providing for other matters in connection with the foregoing.

WHEREAS, Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31, *et seq.*) (the "Act") authorizes municipalities, parishes and the Opelousas Downtown Development District, State of Louisiana (the "DDD") to create economic development districts to carry out the purposes of the Act, which economic development districts are political subdivisions of the State of Louisiana and possess such power and authority and have such duties as provided by the Act and other law; and

WHEREAS, by ordinance adopted on September 21, 2018, this Board of Commissioners, as governing authority of the DDD created the Opelousas DDD Economic Development District No. 1, State of Louisiana (the "District"), in accordance with La. R.S. 33:9038.32; and

WHEREAS, La. R.S. 33:9038.39 permits the District to levy a sales and use tax up to two percent (2%) for authorized purposes above and in addition to any other ad valorem taxes, sales taxes, or hotel occupancy taxes, or combination of such taxes, then in existence or permitted to be in existence within the District; and

WHEREAS, La. R.S. 33:9038.34(O) provides for the creation of a special trust fund for the furtherance of economic development projects, as defined in the Act, into which the incremental increases in sales taxes shall be deposited and loaned, granted, donated, or pledged in furtherance of economic development projects (each Project hereinafter approved being referred to herein as a "Project" or "Projects"); and

WHEREAS, in accordance with the Act, the governing authority of the DDD, in said ordinance creating the District did further create a special trust fund, named the "Opelousas DDD

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Economic Development District No. 1 Trust Fund" (the "Trust Fund") the purpose of which is to fund economic development projects as defined in the Act; and

WHEREAS, in accordance with La. R.S. 33:9038.39, and in order to finance and fund certain Projects, the governing authority of the DDD, in its capacity as governing authority of the District, desires to levy an additional sales tax of one percent (1%) in the District and to designate such increase in sales tax as the sales tax increment, together with a like amount of State of Louisiana (the "State") sales tax, if approved by the State, which will be used for economic development projects, as defined in the EDD Act, particularly in La. R.S. 33:9038.34(M) and La. R.S. 33:9038.36, in or benefitting the District; and

WHEREAS, this governing authority made an announcement at a public meeting held on August 17, 2018, that it intended to consider the adoption of this ordinance levying the sales and use tax described herein, and notice of the same was further published one time in the DDD's official journal on August 24, 2018 and given by email and first-class mail to applicable state legislators on August 20, 2018, all in the manner required by La. R.S. 42:19.1;

NOW THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Opelousas Downtown Development District, State of Louisiana, acting in its capacity as the governing authority of the District, that:

SECTION 1. Adoption of Findings. All of the above "Whereas" clauses are adopted as part of this ordinance.

SECTION 2. Levy of Sales and Use Tax. In accordance with La. R.S. 33:9038.39 and other constitutional and statutory authority supplemental thereto, there is hereby levied in the District, effective January 1, 2019, an additional sales tax of one percent (1%), upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property, upon the lease or rental of tangible personal property and on the sales of services in the District, as defined by law (the "District Tax").

The proceeds of the District Tax shall be used for economic development projects, as defined in the EDD Act, particularly in La. R.S. 33:9038.34(M) and La. R.S. 33:9038.36, in or benefitting the 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 from time to time, 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.

As provided by La. R.S. 33:9038.39, no election shall be required in connection with the levy of the District Tax, since there are no qualified electors in the District, as certified by the St. Landry Parish Registrar of Voters by certification attached hereto as Exhibit A.

SECTION 3. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the District Tax levied by this ordinance, each dealer shall be allowed one and one tenth percent (1.1%) 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.

SECTION 4. 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 Louisiana 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 of Louisiana.

SECTION 5. Tax Collector. The District Tax is authorized to be collected by a "Collector" which term shall mean the St. Landry Parish School Board Sales and Use Tax Department, or its successor in the role of parishwide sales tax collector. The Collector is hereby authorized, empowered and directed 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.

The District Tax shall be collected in the same manner, under the same terms and conditions and with the same penalty, interest, collection and compensation arrangements as other sales taxes in the City are collected by the Collector.

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 Opelousas DDD and on behalf of the District, for the collection of the District Tax on such vehicles, 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).

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 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.

SECTION 6. Penalty, Interest and Attorneys Fees. If the amount of District Tax due by the dealer is not paid on or before the twentieth (20th) day of the month next following the month for which the District Tax is due, there shall be collected, with said District Tax, interest upon said unpaid amount, at the rate of one and twenty-five hundredths per cent (1.25%) per cent per month, to be computed from the first day of the month next following the month for which the District Tax is due until it is paid; and in addition to the interest that may be so due there shall also be collected a penalty equivalent to five per cent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five per cent (25%) in the aggregate, of the District Tax due, when such District Tax is not paid, within thirty (30) days of the date the

District Tax first becomes due and payable, and in the event of suit, attorney's fees at the rate of ten per cent (10%) of the aggregate of District Tax, interest and penalty.

In the event any dealer fails to make a report and pay the District Tax as provided by this ordinance, or in case the dealer makes a grossly incorrect report, or a report that is false or fraudulent, it shall be the duty of the Collector to make an estimate for the taxable period of the retail sales, or sales of services, of such dealer, or of the gross proceeds from rentals or leases of tangible personal property by the dealer, and an estimate of the cost price of all articles of tangible personal property imported by the dealer for use or consumption or distribution or storage to be used or consumed in the District, and to assess and collect the District Tax and interest, plus penalty, if such have accrued, on the basis of such assessment, which shall be considered prima facie correct, and the burden to show the contrary shall rest upon the dealer. In the event such estimate and assessment requires and examination of books, records, or documents, or an audit thereof, then the Collector shall add to the assessment the cost of such examination, together with any penalties accruing thereon.

If any dealer fails to make any return required by this ordinance or make an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided herein, a specific penalty of five per cent (5%) of the District Tax or deficiency found to be due, or Ten Dollars ($10.00), whichever is greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the District Tax due and can be enforced either in a separate action or in the same action for the collection of the District Tax.

SECTION 7. Designation of Baseline Collection Rate. The District Tax levied pursuant to Section 2, above, is a new sales tax and the full amount thereof is hereby designated by the governing authority of the Opelousas DDD Economic Development District No. 1 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 zero ($0) (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 twelve (12), is hereby designated to be zero ($0) (the "Monthly Baseline Collection Rate").

SECTION 8. Treasurer Certification. The Treasurer of the Opelousas DDD has furnished the certification in the form attached hereto as Exhibit B, as to the accuracy of the Initial Annual Baseline Collection Rate and Monthly Baseline Collection Rate and is authorized and directed to publish such certification in the official journal of the DDD, one time, as required by La. R.S. 33:9038.34(C). If the amounts of the Initial Annual Baseline Collection Rate and Monthly Baseline Collection Rate are not contested within thirty days after the said publication, then such amounts shall be conclusively presumed to be valid, and no court shall have any jurisdiction to alter or invalidate the designation of the amount of either the Initial Annual Baseline Collection Rate and Monthly Baseline Collection Rate.

SECTION 9. Designation of Sales Tax Increment. This governing authority hereby designates the entire amount of the District Tax as the local sales tax increment, which is to be deposited, together with a like amount of State sales tax to the extent approved by the State, in the Trust Fund for economic development purposes in and directly benefitting properties in the district 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, in the manner provided by the Act.

SECTION 10. Notice to Public. This governing authority hereby acknowledges and affirms the prior publication of a notice describing the levy of the District Tax and informing the citizens of the date of consideration of this ordinance, said notice having been published once a week for two weeks in the official journal of the City, in the form of notice attached hereto as Exhibit C, and further acknowledges that the notices required by La. R.S. 42:19.1 were properly and timely given.

SECTION 11. Use of Sales Tax Increments. Notwithstanding anything to the contrary contained herein, sales tax increments within the District, if any, and shall be used only for Projects that meet the definition of "economic development project" as that term is defined in La. R.S. 33:9038.34(M).

SECTION 12. Authorization of Officers. The Chairman, Vice-Chairman and Secretary are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this ordinance.

SECTION 13. Severability. If any provision of this ordinance shall 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.

SECTION 14. Repealer. All ordinances or resolutions, or parts thereof, in conflict herewith are hereby repealed.

SECTION 15. Publication; Effective Date. This ordinance shall be published one time in the official journal of the DDD, and shall become effective immediately.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: Lena Charles, Keith Broussard, Don D'Avy, Pat Fontenot, Ogden Pitre.

NAYS: None.

ABSENT: Mike Thibodeaux.

ABSTAINING: None.

And the ordinance was declared adopted, on this 21st day of September, 2018.

/s/ Keith Broussard	/s/ Lena Charles
Secretary	Chairman

EXHIBIT A
to Sales Tax Ordinance

STATE OF LOUISIANA

PARISH OF ST. LANDRY

CERTIFICATE OF REGISTRAR OF VOTERS

I, Cheryl Milburn, the duly appointed Registrar of Voters in and for the Parish of St. Landry, State of Louisiana, do hereby certify to the Opelousas Downtown Development District, State of Louisiana (the "Opelousas DDD"), that there are no qualified electors located in the proposed economic development district to be known as the "Opelousas DDD Economic Development District No. 1, State of Louisiana," having the specific geographical boundaries set forth in the resolution adopted by Board of Commissioners of the Opelousas DDD on August 17, 2018, creating said District.

IN FAITH WHEREOF, witness my signature and official seal of the Registrar of Voters of the Parish of St. Landry, this 13th day of September, 2018.

(SEAL)

Registrar of Voters

EXHIBIT B
to Sales Tax Ordinance

STATE OF LOUISIANA

PARISH OF ST. LANDRY

I, Keith Broussard, in my capacity as Treasurer of the Opelousas Downtown Development District, State of Louisiana (the "Opelousas DDD"), and do hereby certify that the initial annual baseline collection for the additional sales tax of one percent (1%) proposed to be levied in the economic development district known as the "Opelousas DDD Economic Development District No. 1, State of Louisiana," (the "District"), which is the amount of such designated sales tax and hotel occupancy tax collected in the District during the most recently completed fiscal year of the Opelousas DDD, is zero ($0), as such sales tax was not previously collected. The monthly baseline collection rate of the proposed tax, which is the annual baseline rate divided by twelve (12), is also zero ($0).

IN FAITH WHEREOF, witness my signature on this 18 day of Sept, 2018.

(SEAL)

R Keith Broussard
Treasurer

EXHIBIT C
to Sales Tax Ordinance

NOTICE OF INTENTION TO CREATE AN ECONOMIC DEVELOPMENT DISTRICT IN THE CITY OF OPELOUSAS, STATE OF LOUISIANA, AND TO LEVY A 1% SALES AND USE TAX THEREIN

NOTICE IS HEREBY GIVEN that the Board of Commissioners of the Opelousas Downtown Development District (the "Board of Commissioners"), acting as the governing authority of the Opelousas Downtown Development District (the "DDD") proposes to consider the adoption of an ordinance, pursuant to La. R.S. 33:9038.32(F), creating an economic development district within the City of Opelousas to be called the "Opelousas DDD Economic Development District No. 1, State of Louisiana" (the "District").

NOTICE IS HEREBY FURTHER GIVEN that upon the creation of the District, the Board of Commissioners, in its capacity as the governing authority of the newly created District, further proposes to consider the adoption of an ordinance, pursuant to La. R.S. 33:9038.39, levying in the District an additional one percent (1.00%) sales and use tax, for the purpose of financing economic development projects, as defined in La. R.S. 33: 9038.34(M) and La. R.S. 33:9038.36 (the "District Tax") within the Opelousas Downtown Development District. The proceeds of the District Tax will be deposited in a special trust fund to be used for the furtherance of economic development projects within the Opelousas Downtown Development District, together with a like amount of State sales taxes, if approved by the State, all pursuant to the authority of Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31, *et seq.*).

NOTICE IS HEREBY FURTHER GIVEN that the Governing Authority, acting as the governing authority of both the DDD and the District, will meet in open and public session on Friday, September 21, at nine o'clock (9:00) a.m., at the offices of St. Landry Economic Development, 5367 Interstate 49 South Service Rd, Opelousas, LA 70570, to hear any objections to the creation of the District and/or the proposed levy of the District Tax as described above.

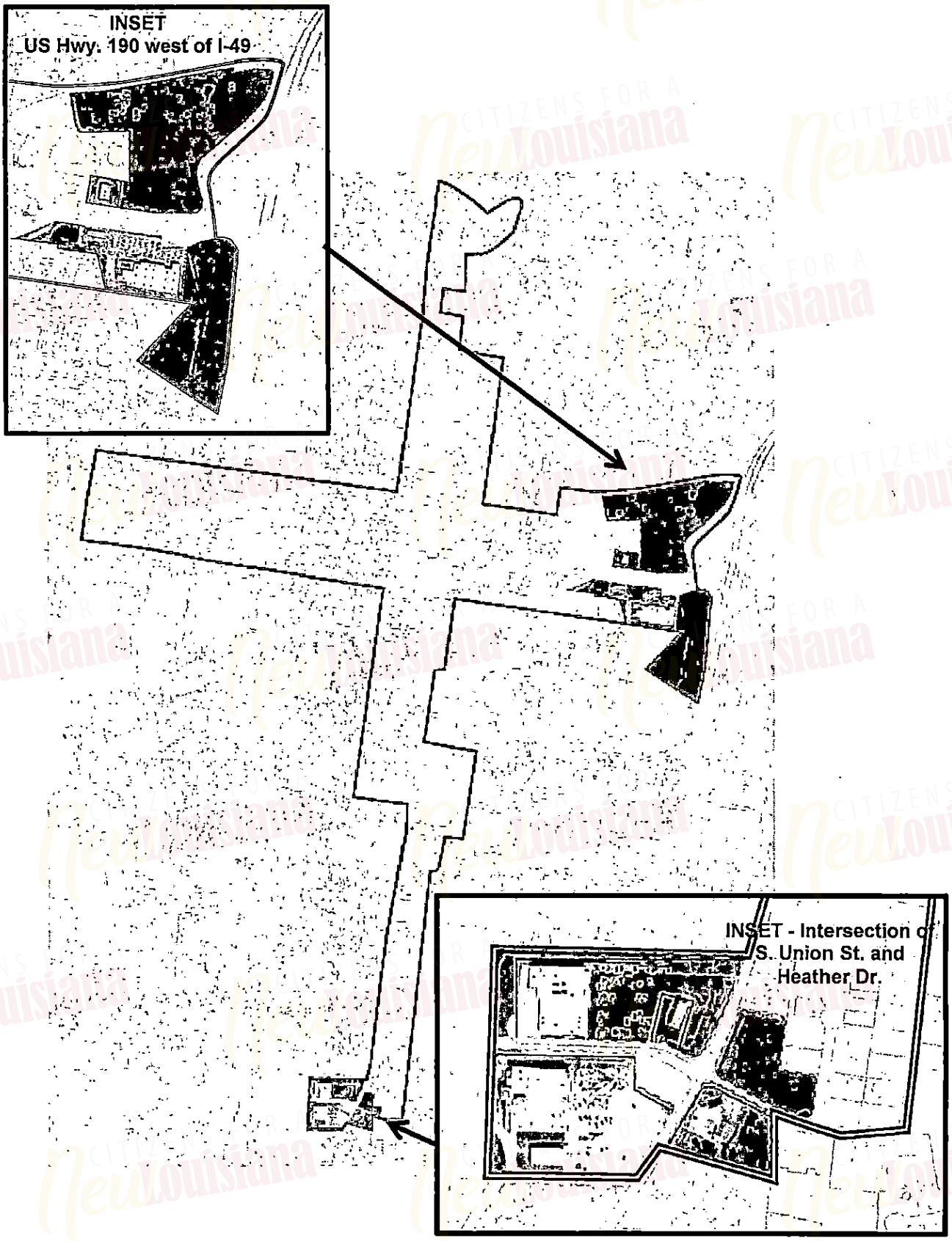
A Parcel List and description of the boundaries of the proposed District, are as follows:

BOUNDARIES AND MAP OF PROPOSED
OPELOUSAS DDD ECONOMIC DEVELOPMENT DISTRICT NO. 1,
STATE OF LOUISIANA

(Parcel list furnished by St. Landry Parish Assessor's Office -
MAP ON FOLLOWING PAGE)

Owner Name	Parcel Address	Parcel Number	Approx. Acreage
Lowe's Home Centers, Inc.	1130 E. Landry St. Opelousas, LA 70570	010214800	14.194
Racetrac Petroleum, Inc.	1018 E. Landry St. Opelousas, LA 70570	0106109950	1.334
CFCDS 29 LLC	1013 E. Landry St. Opelousas, LA 70570 (CVS)	0100249900	2.28
Belmont Properties	NW intersection of E. Landry St. & I-49 Opelousas, LA 70570 (currently undeveloped)	0103786000	41.3999
Warner Interstate Properties I LLC	SW intersection of E. Landry St. & I-49 Opelousas, LA 70570 (currently undeveloped)	0106614550	27.905
LRS General Partnership	2418 S. Union St. Opelousas, LA 70570 (Super 1 Foods)	0101858300	5.8382
Pavy, Edmond Estilette Jr.	2411 S. Union St. Opelousas, LA 70570 (Shop Rite)	0105791000	14.45
Opelousas 2017, LLC	2310 S. Union St. Opelousas, LA 70570 (Walmart)	0105789500A	5.339
Pavy, Felix Octave	NE intersection of S. Union St. & Heather Dr. (currently undeveloped)	0102508210	4.74

THE PROPOSED EDD INCLUDES ONLY THE HIGHLIGHTED TRACTS SHOWN BELOW:
(the entire cross-shaped outlined area is the Opelousas DDD)



STATE OF LOUISIANA

PARISH OF ST. LANDRY

I the undersigned Secretary of the Opelousas Downtown Development District, State of Louisiana (the "DDD"), do hereby certify that the foregoing eleven (11) pages constitute a true and correct copy of an ordinance adopted by the governing authority of the DDD on September 21, 2018, levying a sales tax of one percent (1%) in the Opelousas DDD Economic Development District No. 1, State of Louisiana; designating the full amount of such additional sales tax as the sales tax increment in said District from which the local and state sales tax increments will be determined and used to finance economic development projects in accordance with and as authorized by Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended; designating the initial annual baseline collection rate and establishing a monthly baseline collection rate for said District; pledging and dedicating such tax increment to economic development projects in or benefitting the District and providing for other matters in connection with the foregoing.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the DDD on this the 21st day of September, 2018.

R. Keith Bouzard
Secretary

(SEAL)

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