MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL OF THE CITY OF GONZALES, STATE OF LOUISIANA TAKEN ON JULY 09, 2018, 5:30 P.M. AT CITY HALL, 120 S. IRMA BLVD.

MEMBERS PRESENT:

Barney Arcerneaux, Mayor Councilman Neal Bourque Councilman David Guitreau Councilman Kirk Boudreaux Councilman Harold Stewart Councilman Tyler Turner

MEMBERS ABSENT: NONE

ALSO PRESENT:

Scot Byrd, City Clerk Lisa Babin, Administrative Secretary Erin Lanoux, City Attorney Resa Tureau, Finance Director

Motion by Councilman David Guitreau, seconded by Councilman Kirk Boudreaux to approve the City Council Meeting Minutes taken June 25, 2018.

YEAS: Councilman Neal Bourque, Councilman David Guitreau, Councilman Kirk Boudreaux,

Councilman Harold Stewart, Councilman Tyler Turner

NAYS: NONE ABSENT: NONE

Motion by Councilman Kirk Boudreaux, seconded by Councilman Harold Stewart to accept the recommendation of the Planning Commission to approve the minor subdivision of the remainder of Lot Z-1 of the James Gautreau Property, located on West Cornerview Road between N. Roscoe Ave. and N. Gautreau Ave., into three lots for J.A.S.E. Enterprises, LLC on a map from Centerline Engineering dated 6-5-2018.

YEAS: Councilman Tyler Turner, Councilman Neal Bourque, Councilman Harold Stewart, Councilman Kirk Boudreaux

NAYS: NONE ABSENT: Councilman David Guitreau

Final vote on Ordinance No. 4063:

AN ORDINANCE LEVYING A SALES TAX OF ONE PERCENT (1%) IN CONWAY ECONOMIC DEVELOPMENT DISTRICT OF THE CITY OF GONZALES, 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.

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 certain other local governmental subdivisions 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 October 9, 2017, this Mayor and City Council, as governing authority of the City of Gonzales, State of Louisiana (the "City") created the Conway Economic Development District of the City of Gonzales, 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 City, in said ordinance creating the District did further create a special trust fund, named the "Conway Economic Development District of the City of Gonzales 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 City, 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;

NOW THEREFORE, BE IT ORDAINED by the Mayor and City Council, acting in its capacity as the governing authority of the District, that:

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

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 October 1, 2018, and continuing for a period of twenty-five (25) years, 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 Ascension Parish Registrar of Voters by certification attached hereto as Exhibit A.

<u>Vendor's Compensation</u>. For the purpose of compensating the dealer in accounting for and remitting the District Tax levied by this ordinance, each dealer shall be allowed two percent (2%) 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.

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.

<u>Tax Collector</u>. The District Tax is authorized to be collected by a "Collector" which term shall mean the Ascension Parish Sales and Use Tax Authority, 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 City 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.

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.

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 Conway Economic Development District of the City of Gonzales 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").

<u>CFO Certification</u>. The Clerk/Chief Financial Officer of the City 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 City, 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.

<u>Designation of Sales Tax Increment</u>. 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.

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.

<u>Use of Sales Tax Increments</u>. 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).

<u>Authorization of Officers</u>. The Mayor and City Clerk are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this ordinance.

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.

Repealer. All ordinances or resolution, or parts thereof, in conflict herewith are hereby repealed.

<u>Publication</u>; <u>Effective Date</u>. This ordinance shall be published one time in the official journal of the City, and shall become effective immediately.

This Ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: Councilman Neal Bourque, Councilman David Guitreau, Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner

NAYS: NONE ABSENT: NONE

Final vote on Ordinance No. 4064:

AN ORDINANCE LEVYING A HOTEL OCCUPANCY TAX OF ONE PERCENT (1%) IN THE CONWAY ECONOMIC DEVELOPMENT DISTRICT OF THE CITY OF GONZALES, STATE OF LOUISIANA, TO BE USED FOR ECONOMIC DEVELOPMENT PROJECTS IN OR BENEFITTING PROPERTIES IN THE DISTRICT IN ACCORDANCE WITH AND AS AUTHORIZED BY PART II, CHAPTER 27, TITLE 33 OF THE LOUISIANA REVISED STATUTES OF 1950, AS AMENDED; 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 certain other local governmental subdivisions 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 October 9, 2017, this Mayor and City Council as governing authority of the City of Gonzales, State of Louisiana (the "City") created the Conway Economic Development District of the City of Gonzales (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 hotel occupancy 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 proceeds of the hotel occupancy tax may 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 City, in said ordinance creating the District did further create a special trust fund, named the "Conway Economic Development District of the City of Gonzales Trust Fund" (the "Trust Fund") the purpose of which is to fund economic development projects as defined by 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 City, in its capacity as governing authority of the District, desires levy a hotel occupancy tax of one percent (1%) in the District, to 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;

NOW THEREFORE, BE IT HEREBY ORDAINED by the Mayor and City Council, acting in its capacity as the governing authority of the District; that:

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

<u>Definitions</u>. As used in this Ordinance, the following words, terms and phrases have the meanings ascribed to them in this Section, except when the context clearly indicates a different meaning:

"Collector" means the person or agency designated as the collector of the tax imposed herein and includes any employees and duly authorized assistants.

"District" means the Conway Economic Development District of the City of Gonzales, State of Louisiana. "Hotel" as used herein shall mean and include any establishment, both public and private, engaged in the business of furnishing or providing rooms and overnight camping facilities intended or designed for dwelling, lodging or sleeping purposes to transient guests where such establishment consists of two (2) or more guest rooms and does not encompass any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families. Motels and tourist camps and overnight camping facilities are included within the definition in this paragraph and shall specifically include establishments providing campgrounds and hookups or connection facilities for transient or overnight campers who travel or provide their own camping equipment but pay fees and consideration for the location and placement and various services for such campers.

"Person" as used herein shall have the same definition and meaning as that contained in LSA R.S. 47:301(8) and shall include any individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, the State of Louisiana, any Parish, municipality, district or other political subdivision thereof or any board, agency, instrumentality or other group or combination acting as a unit, and the plural as well as the singular number.

"Tax" as used herein shall mean the one percent (1%) hotel occupancy tax levied by the District pursuant to La. R.S. 33:9038.39 and other constitutional and statutory authority.

Levy of Hotel Occupancy Tax. In accordance with La. R.S. 33:9038.39 and other constitutional and statutory authority supplemental thereto, there is hereby levied and imposed in the District, effective October 1, 2018, and continuing for a period of twenty-five (25) years, a tax upon the occupancy of hotel rooms, motel rooms and overnight camping facilities, including campgrounds, to 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 tax levied and imposed hereby is fixed at the rate of one percent (1%) of the rental or fee charged for such occupancy as defined and described in this Ordinance.

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

<u>Exemptions</u>. The Tax shall not apply to the rent for hotel rooms rented to the same occupant for a period of thirty (30) or more calendar days, or those hotel rooms rented on an annual contractual basis for consecutive or non-consecutive days.

<u>Collection From Occupants; Exemption</u>. The Tax shall be paid by the person or persons who exercise or are entitled to occupancy of the hotel room, motel room, overnight camping facility or campground and shall be paid at the time the rent or fee of occupancy is paid.

<u>Collection From Dealers or Operators</u>. The Tax shall be collectible from all persons engaged in as dealers or operators of the facilities for which this occupancy tax is imposed.

<u>Payment In Accordance With Sales & Use Tax Imposed By City of Gonzales</u>. The Tax shall be due and shall be payable monthly at the same time and on the same dates as the sales and use tax imposed by the City is due and payable.

Other Collection Provisions. The District shall, as circumstances and necessity dictate, employ or arrange for a collector for the collection of and accounting for the Tax. The Mayor is hereby authorized to execute on behalf of the District an agreement with the Ascension Parish Sales & Use Tax Authority to collect the Tax on behalf of the District and shall allow the collector to retain a percentage of the Tax collected to cover the cost and fair compensation for the services rendered in collecting, enforcing and remitting the Tax to the District.

<u>Disbursement</u>. The proceeds of the Tax, less a reasonable sum to be retained by the governing authority or authorities for a collection fee, 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 respective District.

Failure To Pay Tax. Failure to pay any Tax due as provided in this Section shall *ipso facto*, without demand or putting in default, cause said Tax, interest, penalties, and costs to become immediately delinquent, and the District is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the said dealers or operators of the facilities for which the Tax is imposed to show cause in not less than two (2) or more than ten (10) days, exclusive of holidays, after the service thereof, which may be tried out of term and in chambers, and shall always be tried by preference, why said dealer or person should not be ordered to cease from further pursuit of business as a dealer, and in case said rule is made absolute, the order thereon rendered shall be considered a judgment in favor of the governing authority, prohibiting such dealer from the further pursuit of said business until such time as he has paid the said delinquent Tax, interest, penalties and costs, and every violation of the injunction shall be considered as a contempt of court, and punished according to law.

Interest and Penalties. 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.

Failure To Make Report; Estimate Of Tax By Collector. In the event any person or dealer fails to make a report and pay the Tax, or in case the dealer or person 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 occupancy of the facility and an estimate of the cost price of the occupancy and assess and collect the 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 person or dealer. In the event such estimate and assessment requires an 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 person or dealer fails to make any return required by this Section or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but not 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 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 Tax due and can be enforced either in a separate action or in the same action for the collection of the Tax.

Selling Or Quitting Of Business. If a person or dealer liable for any tax, interest or penalty hereunder shall sell his business or shall sell out his business or quit business; he shall make a final return and payment within fifteen (15) days after the date of selling or quitting business. His successor, successors, or assigns, if any, shall withhold sufficient purchase money to cover the amount of such taxes, interest and penalties due and unpaid until such time as the former owner shall produce a receipt from the collector showing that they have been paid, or certificate stating that no taxes, interest, or penalties are due. If the purchaser of a business fails to withhold purchase money as provided, he shall be personally liable for payment of taxes, interest and penalties accrued and unpaid on account of the operation of the business by any former owner, owners, or assignors.

<u>Notice to Public</u>. This governing authority hereby acknowledges and affirms the prior publication of a notice describing the levy of the 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 B.

<u>Authorization of Officers</u>. The Mayor and the City Clerk are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this ordinance.

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.

Repealer. All ordinances or resolution, or parts thereof, in conflict herewith are hereby repealed.

<u>Publication</u>; <u>Effective Date</u>. This ordinance shall be published one time in the official journal of the City, and shall become effective immediately.

This Ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: Councilman Neal Bourque, Councilman David Guitreau, Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner

NAYS: NONE

ABSENT: NONE

Final vote on Ordinance 4065:

AN ORDINANCE AUTHORIZING THE EXECUTION OF A COOPERATIVE ENDEAVOR AGREEMENT BY AND AMONG THE CITY OF GONZALES, STATE OF LOUISIANA, CONWAY ECONOMIC DEVELOPMENT DISTRICT OF THE CITY OF GONZALES, STATE OF LOUISIANA, AND CONWAY DEVELOPMENT LLC, RELATING TO THE COLLECTION, USE AND EXPENDITURE OF A ONE PERCENT (1%) SALES AND USE TAX AND A ONE PERCENT (1%) HOTEL OCCUPANCY TAX TO BE LEVIED IN SAID DISTRICT, AND PROVIDING FOR OTHER MATTERS IN CONNECTION THEREWITH.

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 certain other local governmental subdivisions 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, pursuant to the Act, the City of Gonzales, State of Louisiana (the "City"), acting through this Mayor and City Council as its governing authority, adopted Ordinance No. 4035 on October 9, 2017, creating the "Conway Economic Development District of the City of Gonzales, State of Louisiana," (the "District") in accordance with La. R.S. 33:9038.32, from which District local and State sales tax increments are expected to be determined and used to fund the Conway Economic Development District of the City of Gonzales Trust Fund; and

WHEREAS, La. R.S. 33:9038.39 permits the District to levy a sales and use tax up to two percent (2%) and/or hotel occupancy tax up to two percent (2%) for authorized purposes above and in addition to any other 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, Article VI, Section 20 of the Louisiana Constitution of 1974 provides that a political subdivision may exercise and perform any authorized power and function, including financing, jointly or in cooperation with one or more political subdivisions, either within or without the state, or with the United States or its agencies; and

WHEREAS, Article VII, Section 14(C) of the Louisiana Constitution of 1974 provides that the state and its political subdivisions or political corporations may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private association, corporation, or individual; and

WHEREAS, Sub-Part A, Part VII, Chapter 2 of Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:1321, et seq.) (the "The Local Services Law"), provides that political subdivisions may engage jointly in the construction, acquisition or improvement of any public project or improvement, the promotion and maintenance of any undertaking or the exercise of any power, provided at least one of the participants is authorized under a provision of general or special law to perform such activity or exercise such power as may be necessary for completion of the undertaking; and

WHEREAS, under The Local Services Law such arrangements may provide for the joint use of funds, facilities, personnel or property or any combination thereof necessary to accomplish the purposes of the agreement, and such agreements may include but are not limited to activities concerning the construction or acquisition or improvement, and operation, repair and maintenance of public projects or improvements; and

WHEREAS, Chapter 27 of Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9020, et seq.) (the "Cooperative Economic Development Law"), provides that local governmental subdivisions (including municipalities) may cooperate or engage in cooperative endeavors providing for cooperative financing of economic development projects with other local governmental subdivisions or with any other private or public entity or person, for the purpose of aiding in cooperative development, all as defined in the Cooperative Economic Development Law; and

NOW THEREFORE, BE IT HEREBY ORDAINED by the Mayor and City Council of the City of Gonzales, State of Louisiana, acting as (i) the governing authority of the City of Gonzales, State of Louisiana and also acting as (ii) the governing authority of Conway Economic Development District of the City of Gonzales, State of Louisiana, that:

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

SECTION 2. <u>Authorization of Officers</u>. The Mayor and/or Clerk of the City are hereby authorized, empowered, and directed to execute, for and on behalf of the City and the District, a Cooperative Endeavor Agreement with Conway Development LLC (the "CEA"), the CEA to be substantially in the form and to contain substantially the terms and provisions set forth in the CEA attached hereto as Exhibit A, with such changes as may be approved by said officers upon the advice of counsel.

SECTION 3. 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 4. Repealer. All ordinances or resolutions, or parts thereof, in conflict herewith are hereby repealed.

SECTION 5. <u>Publication; Effective Date</u>. This ordinance shall be published one time in the official journal of the City and shall become effective immediately.

This Ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: Councilman Neal Bourque, Councilman David Guitreau, Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner

NAYS: NONE ABSENT: NONE

Motion by Councilman Neal Bourque, seconded by Councilman Kirk Boudreaux to adopt the Inter-Governmental Agreement by and Between the City of Gonzales, Louisiana; The Ascension Parish Law Enforcement District; The Ascension Parish Rural Sales Tax District; and, The Ascension Parish Sales Tax District Number 2. This Agreement levies The Sales and Use Tax collection by the Taxing Entities within Common Area No. 6. of the Conway Economic Development District.

YEAS: Councilman Neal Bourque, Councilman David Guitreau, Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner

NAYS: NONE ABSENT: NONE

Motion by Councilman Kirk Boudreaux, seconded by Councilman Tyler Turner to adopt Resolution No. 2868: A Resolution ordering and calling an election to be held in the City of Gonzales, State of Louisiana (the "city") on December 8, 2018, for the purpose of authorizing the levy and collection of a hotel occupancy tax equal to two percent (2%) of the rent or fee charged for the occupancy of hotel rooms located within the City of Gonzales to be effective January 1, 2019, for perpetuity, dedicated and used for the purpose of financing, construction, maintenance, and operation of an event and conference center for the City of Gonzales, State of Louisiana; and further making application to the state bond commission for consent and authorization to hold the aforesaid election; and further providing for other matters in connection therewith.

YEAS: Councilman Neal Bourque, Councilman David Guitreau, Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner

NAYS: NONE ABSENT: NONE

Motion by Councilman Kirk Boudreaux, seconded by Councilman Harold Stewart to Table the request of Vince Diez for a sign Ordinance variance located at Metal Mart on Hwy. 30.

YEAS: Councilman Neal Bourque, Councilman David Guitreau, Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner

NAYS: NONE

ABSENT: NONE

There being no further business to come before the City Council and upon a motion duly made and seconded, the meeting was adjourned.

Barney Arceneaux, Mayor

1300

ATTEST: