Pursuant to LRS 42:19A (1)
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An individual wishing to place a matter on
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(CPSB Policy <u>File: BCBI</u>)

# AGENDA CALCASIEU PARISH SCHOOL BOARD 3310 BROAD STREET LAKE CHARLES, LOUISIANA Tuesday, July 14, 2015

#### SUPPLEMENTAL AGENDA

## 7. Take Appropriate Action

- I. Items to be removed from Agenda-Items G and H
- **J**. Authorize the President of the School Board to execute a servitude agreement with owners of property located near Combre-Fondel Elementary School in accordance with terms of the sale of property to the Calcasieu Parish School Board.
- **K.** Approval of sales and use tax ordinance 2015 (expiring September 30, 2015; renewed May 3, 2014) dedicated to supplementing salaries and benefits
- L. Hiring procedure pertaining to felony convictions

## Item 7 J

- When the School Board purchased land for the construction of Combre-Fondel Elementary the School Board also bought the land on which neighboring landowners had a driveway to their properties and utility services.
- As part of the purchase contracts the School Board agreed to replace the driveway with a new one, move utility services, and after construction of the driveway was completed the School Board agreed to transfer to the neighboring owners a right of way over the new driveway, to provide a fence next to the school, and to provide lighting for the new driveway.
- The new driveway has been built. A temporary right of way agreement was signed prior to construction of a home of one of the neighbors, but a final servitude was never completed.
- The approval of the Board tonight will allow us to complete what the School Board agreed to do when the property was purchased.
- The neighboring landowners will be responsible for the driveway.

## Item 7 K

## SALES AND USE TAX ORDINANCE 2015

An Ordinance providing for levy and collection of a one-half of one percent (½ of 1%) sales and use tax by the Calcasieu Parish School Board, State of Louisiana, for a 10-year period beginning October 1, 2015, in accordance with the provisions of Chapter 2-D of Subtitle II, Title 47 of the Louisiana Revised Statutes of 1950, as it may be amended ("Uniform Local Sales Tax Code").

WHEREAS, pursuant to the provisions of Chapter 2-D of Subtitle II, Title 47 of the Louisiana Revised Statutes of 1950, as amended ("Uniform Local Sales Tax Code"), more particularly Section 338.54 of Title 47 of the Louisiana Revised Statutes of 1950, as amended (a redesignation of La. R.S. 33:2721.6 pursuant to Act 248 of the 2011 Legislative Session), and Article VI, Section 29 of the Louisiana Constitution of 1974, and the authority granted at a special election held in Calcasieu Parish, Louisiana on May 3, 2014, the Calcasieu Parish School Board, State of Louisiana ("School Board") now renews the levy and collection of the one-half of one percent (½ of 1%) sales and use tax ("Tax") for a 10-year period beginning October 1, 2015, the proceeds of which are to be allocated, distributed, and used by the School Board as set forth in the proposition submitted at the election, a copy of which proposition is attached hereto as Exhibit "A" and made a part of this ordinance as if fully set forth herein;

## NOW, THEREFORE, BE IT ORDAINED BY THE CALCASIEU PARISH SCHOOL BOARD, STATE OF LOUISIANA, that:

SECTION 1. School Board Tax. The Tax in favor of the School Board authorized at a special election held within Calcasieu Parish, Louisiana (the "Parish"), on May 3, 2014, upon the sale at retail, the use, the lease or rental, the consumption, the distribution and storage for use or consumption, of tangible personal property, and upon the sale of services in the Parish, shall continue to be assessed, imposed, collected, paid and enforced, in the manner and subject to the terms and provisions of Uniform Local Sales Tax Code, the provisions of which are incorporated by reference herein, for the duration of the Tax as authorized by (i) the

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electorate of the Parish on May 3, 2014; and (ii) Exhibit A.

Proceeds of the Tax, described in this Section shall continue to be allocated, distributed and used by the School Board in the manner and for the purposes described and provided for in Exhibit A which is the proposition approved by the electorate of the Parish on May 3, 2014.

SECTION 2. Integrated Bracket Schedule Applicable to Collection. The Tax described in Section 1 shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950, as amended (R.S. 47:304). The dealers shall remit to the sales tax collector of the School Board ("Collector") and comply with the Uniform Local Sales Tax Code, particularly La. R. S. 47:337.29, the proportionate part of the sales and use taxes collected in the Parish in accordance with said integrated bracket schedule.

SECTION 3. <u>Vendor's Compensation</u>. For the purpose of compensating dealers in accounting for and remitting the Tax described in this Ordinance, each dealer shall be allowed one percent (1%) of the amount of the Tax due and accounted for and remitted to the Collector in the form of a deduction in submitting his report and/or reports 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 and Exemptions. The Tax imposed under this Ordinance is subject to specific provisions under La. R.S. 47:305 of the Louisiana state sales and use tax laws and La. R.S. 47:337.9 of the Uniform Local Sales Tax Code. The School Board has not adopted the optional exclusions or exemptions allowed by Louisiana state sales and use tax law and codified under R.S. 47:337.10, nor shall it adopt any exclusions or exemptions which are not allowed as an exclusion or exemption from Louisiana state sales and use tax. Included within the tax base is every transaction, whether sales, use, lease or rental, 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.** <u>Interest.</u> The interest on the unpaid Tax provided for by La. R.S. 47:337.69 shall be at the rate of one and one-fourth percent (1-1/4%) per month.

**SECTION 6.** <u>Delinquency Penalty</u>. Penalty on the unpaid Tax as provided by La. R. S. 47:337.70 shall be five percent (5%) per month.

**SECTION 7.** <u>Penalty for False or Fraudulent Return</u>. Penalty as provided by La. R.S. 47:337.72 shall be fifty percent (50%) of the Tax found to be due.

**SECTION 8.** Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the Tax or deficiencies found to be due, or ten dollars (\$10.00), whichever is greater.

**SECTION 9.** Penalty for Insufficient Funds Check. The penalty provided in La. R.S. 47:337.74 shall be an amount equal to the greater of one percent (1%) of the check or twenty dollars (\$20.00).

SECTION 10. Attorney Fees. The Collector is authorized to employ private counsel to assist in collection of any Tax, penalties or interest due under this Ordinance, or to represent him in any proceeding under this Ordinance. If any Tax, 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 Tax, penalties and interest due, shall be paid by the tax debtor. Additional provisions applicable to attorney fees, inclusive of prevailing party and waiver of such fees, are included under La. R.S. 47:337.13.1 of the Uniform Local Sales Tax Code.

**SECTION 11.** <u>Limits on Interest, Penalty and Attorney Fees</u>. Should 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.

**SECTION 12.** <u>Collector</u>. All sales and use taxes described in this ordinance shall be collected by a "Collector" as provided by La. R.S. 47:301.(2)(b) which shall mean and include the School Board Sales and Use Tax Department, the entity presently collecting sales and use taxes on behalf of the School Board.

**SECTION 13.** <u>Powers of Collector</u>. 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 in performance of his duties, and in pursuance thereof to make and enforce such rules as he may deem necessary.

**SECTION 14.** <u>Disposition of Revenues</u>. All Tax, revenues, funds, assessments, monies, 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 described herein shall be promptly deposited by the Collector for the account of the School Board, 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 the fiscal agent pending final determination of the protest or litigation.

Out of the funds on deposit in such special funds, the Collector shall first pay all reasonable and necessary costs and expenses of administering and collecting the Tax described herein and administering the provisions of this Ordinance, as well as various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the School Board.

In compliance with the special election authorizing levy and collection of the Tax described herein, after all reasonable and necessary costs and expenses of collecting and administration of the Tax have been paid as provided for above, the remaining balance in such

special funds shall be available for appropriation and expenditure by the School Board solely for the purposes designated in the proposition authorizing the levy of the Tax.

**SECTION 15.** Accounting for Funds. All funds or accounts described herein may be separate funds or accounts or may be a separate accounting with a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is maintained.

**SECTION 16.** Severability. If any one or more 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.

**SECTION 17.** <u>Uniform Local Sales Tax Code is Controlling</u>. If any provision of this Ordinance shall be in conflict with the provisions of the Uniform Local Sales Tax Code, the provisions of the Uniform Local Sales Tax Code shall be controlling.

SECTION 18. Effect Upon Prior Sales Tax Ordinances. With respect to the Tax, this Ordinance shall be considered as additional and supplemental to the ordinances heretofore adopted by the School Board, to provide the Tax now authorized to be levied in the Parish shall hereinafter be collected, administered and enforced in the manner provided by the Uniform Local Sales Tax Code and shall not be construed to rescind and repeal any prior resolutions or ordinances of the School Board relating to levy, allocation, distribution and use of the proceeds of the Tax.

SECTION 19. <u>Effective Date</u>. The levy of the Tax shall be effective on October 1, 2015.

**SECTION 20.** <u>Term.</u> The Tax shall remain in effect for ten (10) years (October 1, 2015, through September 30, 2025).

**SECTION 21.** <u>Publication and Recordation</u>. A copy of this Ordinance shall be duly published in the *American Press*, the official journal of the Calcasieu Parish School Board, as soon as is reasonably possible. A certified copy of this Ordinance shall be recorded in the mortgage records of Calcasieu Parish.

This Ordinance having been submitted to a vote, the vote thereon was as indicated above.

THUS DONE, PASSED AND ADOPTED on the  $14^{\rm th}$  day of July, 2015.

Mack Dellafosse, President Calcasieu Parish School Board

ATTEST:

KARL BRUCHHAUS, Secretary Calcasieu Parish School Board

(Other business not pertinent to the present excerpt may be found of record in the official minute book.)

Upon motion duly made and unanimously carried, the meeting was adjourned.

Mack Dellafosse, President Calcasieu Parish School Board

ATTEST:

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### **EXHIBIT "A"**

#### SALES TAX RENEWAL PROPOSITION

Shall the Calcasieu Parish School Board, Calcasieu Parish, Louisiana, under the provisions of Article 6, Section 29 of the Constitution of 1974 of the State of Louisiana, La. R.S. 47:338.54, and other constitutional and statutory authority supplemental thereto, extend for a period of ten years beginning October 1, 2015, and be authorized to continue to levy and collect, and adopt an ordinance providing for such levy and collection, a tax of one-half of one percent (½ of 1%), with collections from the tax estimated to be \$22,570,000 for one entire year, currently being collected upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in Calcasieu Parish, Louisiana, all presently or hereafter defined in La. R.S. 47:301 through La. R.S. 47:317, with the proceeds of the tax to be dedicated exclusively for supplementing the salaries of teachers and other employees of the Calcasieu Parish School Board?

## Item 7 L

#### Criminal Background Checks pertaining to Felony Convictions

It has been the procedure of CPSB in the past to deny employment of anyone whose background check showed any kind of felony convictions. There was no timeline for these convictions whether it happened last year or thirty years ago. Under the Child Protection Act, there are certain laws listed under R.S. 15.587.1 that would stop a person, if convicted of one these crimes, from working in any school district in the state. Convictions set aside pursuant to Article 893 or 894 of the Louisiana Code of Criminal Procedures, expunged, or which are pardoned subject to Louisiana first offender pardon laws nonetheless, shall be treated as convictions for the purpose of hiring for school districts.

We are proposing to change our procedure to consider employment for any person convicted of a felony that has occurred a minimum of ten years ago and there has not been any additional criminal convictions of any kind listed on the background check. These felony convictions are only for those that are not covered under R.S. 15.587.1.

List of crimes from Louisiana laws and bulletins making a potential employee not eligible to work for the Calcasieu Parish School Board:

## LIST OF CRIMES REFERENCED IN LA. R.S. 15:587.1C

14:30	First Degree Murder
14:30.1	Second Degree Murder
14:31	Manslaughter
14:32.6	First Degree Feticide
14:32.7	Second Degree Feticide
14:32.8	Third Degree Feticide
14:41	Rape; Defined
14:42	First Degree Rape
14:42.1	Second Degree Rape
14:43	Third Degree Rape
14:43.1	Sexual Battery
14:43.1.1	Misdemeanor Sexual Battery
14:44	Aggravated Kidnapping
14:44.1	Second Degree Kidnapping
14:44.2	Aggravated Kidnapping of a Child
14:45	Simple Kidnapping
14:46.4	Re-Homing of a Child
14:74	Criminal Neglect of Family (La. R.S. 17:15 excepts this crime from those for which employment must be terminated)
14:78 & 78.1	Repealed by Act 177 of 2014 and Act 602 of 2014 and Are Now Included in Crimes Against Nature
14:79.1	Criminal Abandonment

14:80	Felony Carnal Knowledge of a Juvenile
14:80.1	Misdemeanor Carnal Knowledge of a Juvenile
14:81	Indecent Behavior With Juveniles
14:81.1	Pornography Involving Juveniles
14:81.1.1	Sexting
14:81.2	Molestation of a Juvenile or a Person With a Physical or Mental Disability
14:81.3	Computer-Aided Solicitation of a Minor
14:81.4	Prohibited Sexual Conduct Between Educator and Student
14:81.5	Unlawful Possession of Videotape of Protected Persons
14:82	Prostitution
14:82.1	Prostitution; Persons Under 18
14:82.2	Purchase of Commercial Sexual Activity
14:83	Soliciting for Prostitutes
14:83.1	Inciting Prostitution
14:83.2	Promoting Prostitution
14:83.3	Prostitution by Massage
14:83.4	Massage; Sexual Conduct Prohibited
14:84	Pandering
14:85	Letting Premises for Prostitution
14:86	Enticing Persons Into Prostitution
14:89	Crime Against Nature
14:89.1	Aggravated Crime Against Nature
14:89.2	Crime Against Nature by Solicitation
14:92	Contributing to the Delinquency of Juveniles
14:93	Cruelty to Juveniles

14:93.2.1	Child Desertion
14:93.3	Cruelty to Persons with Infirmities
	Crimes of Violence Defined in 14:2(B), See below
_	Sex Offenses Defined in La. R.S. 15:541, See below
14:106	Obscenity
14:282	Operation of Places of Prostitution Prohibited
14:283	Video Voyeurism
14:283.1	Voyeurism
14:284	Peeping Tom
14:286	Sale of Minor Children
40:966(A)	Manufacture, Distribution, or Possession with Intent to Manufacture or Distribute a Schedule I CDS is Prohibited by Subsection A
40:967(A)	Prohibited Acts - Schedule II (Subsection A refers to manufacture, distribution, or possession with intent to manufacture or distribute CDS)
40:968(A)	Prohibited Acts - Schedule III (Subsection A refers to manufacture, distribution, or possessing with intent to manufacture or distribute CDS)
40:969(A)	Prohibited Acts - Schedule IV (Manufacture, distribution, or possessing with intent to manufacture or distribute CDS)
40:970(A)	Prohibited Acts - Schedule V (Manufacture, distribution, or possessing with intent to manufacture or distribute CDS)
	Crimes of Jurisdictions Other than Louisiana Which Would Constitute Crimes Under the Provisions of La. R.S. 15:587.1(C)

## **CRIMES OF VIOLENCE AS DEFINED IN LA. R.S. 14:2(B)**

1. Solicitation for Murder

- 2. First Degree Murder
- 3. Second Degree Murder
- 4. Manslaughter
- 5. Aggravated Battery
- 6. Second Degree Battery
- 7. Aggravated Assault
- 8. Mingling Harmful Substances
- 9. Aggravated or First Degree Rape
- 10. Forcible or Second Degree Rape
- 11. Simple or Third Degree Rape
- 12. Sexual Battery
- 13. Second Degree Sexual Battery
- 14. Intentional exposure to AIDS Virus
- 15. Aggravated Kidnapping
- 16. Second Degree Kidnapping
- 17. Simple Kidnapping
- 18. Aggravated Arson
- 19. Aggravated Criminal Damage to Property
- 20. Aggravated Burglary
- 21. Armed robbery
- 22. First Degree Robbery
- 23. Simple Robbery
- 24. Purse Snatching
- 25. Extortion
- 26. Assault by Drive-by Shooting

- 27. Aggravated Crime Against Nature
- 28. Carjacking
- 29. Illegal Use of Weapons or Dangerous Instrumentalities
- 30. Terrorism
- 31. Aggravated Second Degree Battery
- 32. Aggravated Assault Upon a Peace Officer With a Firearm
- 33. Aggravated Assault With a Firearm
- 34. Armed Robbery; Use of Firearm; Additional Penalty
- 35. Second Degree Robbery
- 36. Disarming of a Peace Officer
- 37. Stalking
- 38. Second Degree cruelty to Juveniles
- 39. Aggravated Flight From an Officer
- 40. Repealed; Act 602 of 2014
- 41. Battery of a Police Officer
- 42. Trafficking of Children for Sexual Purpose
- 43. Human Trafficking
- 44. Home Invasion
- 45. Domestic Abuse Aggravated Assault
- 46. Vehicular Homicide (When the operator's blood alcohol concentration exceeds 0.20 percent by weight based on grams of alcohol per one hundred cubic centimeters of blood)

## SEX OFFENSES DEFINED IN LA. R.S. 15:541

15:541(24) Sex Offenses Defined

14:41

Rape

14:42	Aggravated or First Degree Rape
14:42.1	Forcible or Second Degree Rape
14:43	Simple or Third Degree Rape
14:43.1	Sexual Battery
14:43.2	Second Degree Sexual Battery
14:43.3	Oral Sexual Battery
14:43.5	Intentional Exposure to AIDS Virus
14:46.2(B)(2)	Human Trafficking
14:46.3	Trafficking of Children for Sexual Purposes
14:80	Felony Carnal Knowledge of a Juvenile
14:81	Indecent Behavior With Juveniles
14:81.1	Pornography Involving Juveniles
14:81.2	Molestation of a Juvenile or a Person With a
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14:81.3	Computer-Aided Solicitation of a Minor
14:81.4	Prohibited Sexual Conduct Between Educator
	And student
14:82.1	Prostitution; Persons Under 18
14:82.2(C)(4) & (5)	Purchase of Commercial Sexual Activity
14:89	Crime Against Nature
14:89.1	Aggravated Crime Against Nature
14:89.2(B)(3)	Crime Against Nature by Solicitation
14:92(A)(7)	Contributing to the Delinquency of Juveniles
14:93.5	Sexual Battery of Persons with Infirmities

14:106(A)(5)	Obscenity by Solicitation of a Person Under
	the Age of Seventeen (17)
14:283	Video Voyeurism
14:283.1	Voyeurism (Second or subsequent conviction committed on or after June 18, 1992 or prior thereto under certain circumstances)
	Conviction for any offense provided in this definition includes a conviction for the offense under the laws of another state, military, territorial, foreign, tribal, or federal law which is equivalent to an offense provided for in this Chapter, with exceptions.