

Calcasieu Parish Recording Page

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Clerk of Court
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Received From :
CITY OF LAKE CHARLES (133)
P. O. BOX 3706
LAKE CHARLES, LA 70602

First MORTGAGOR
CITY OF LAKE CHARLES

First MORTGAGEE

-RE: ORDIN # 13887 PROVIDING FOR THE CONTINUATION OF THE LEVY AND COLLECTION OF A ONE PERCENT SALES AND USE TAXFOR AN ADDITIONAL 10 YR PERIOD BEGINNING JANUARY 1 2007

Index Type : Mortgages

File Number : 3078947

Type of Document : Ordinances

Book : 4263 **Page :** 863

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Recorded Information

I hereby certify that the attached document was filed for registry and recorded in the Clerk of Court's office for Calcasieu Parish, Louisiana

On (Recorded Date) : 01/10/2013

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CLERK OF COURT
H. LYNN JONES II
Parish of Calcasieu

I certify that this is a true copy of the attached document that was filed for registry and
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File Number 3078947
Recorded in Book 4263 Page 863



Crystal Tricketts
Deputy Clerk

Return To :
CITY OF LAKE CHARLES (133)
P. O. BOX 3706
LAKE CHARLES, LA 70602



City of Lake Charles

Certified Copy

Ordinance: 13887

326 Pujo Street
P.O. Box 1178
Lake Charles, LA
70602-1178

File Number: 538-06

Enactment Number: 13887

An ordinance providing for the continuation of the levy and collection of a one-percent sales and use tax ("Tax") by City of Lake Charles, Louisiana ("City"), for an additional 10-year period beginning January 1, 2007, in accordance with the provisions and terms of Chapter 2D 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 Section 2711.A(1) of Title 33 of the Louisiana Revised Statutes of 1950, as amended, and Article VI, Sections 7(A), 29(B), 30 and 32 of the Louisiana Constitution of 1974, and the authority granted at a special election held within the City of Lake Charles, on July 15, 2006, the City now continues the levy and collection of the Tax for an additional 10-year period beginning January 1, 2007, the proceeds of which are to be allocated, distributed, and used by the City, as set forth in the propositions submitted at the election, a copy of which propositions are attached hereto as Exhibit "A" and made a part of this Ordinance as if fully set forth herein; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAKE CHARLES, LOUISIANA, that:

SECTION 1: City Tax. The continuation of the Tax in favor of the City, authorized at a special election held within the City, on July 15, 2006, 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 City, 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.

Proceeds of the Tax, described in this section shall continue to be allocated, distributed, and used by the City in the manner and for the purposes described and provided for in Exhibit "A" hereto which are the propositions approved by the electorate of the City at an election held July 15, 2006.

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 City, the Sales and Use Tax Department of the Calcasieu Parish 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 City in accordance with said integrated bracket schedule.

SECTION 3. Vendor's Compensation. For the purpose of compensating the dealer 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, providing the amount due was not delinquent at the time of payment, and providing 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 City has also adopted the optional exclusion and exemption allowed by Louisiana State sales and use tax law and codified under R. S. 47:337.10.(1) (Manufacturers Machinery and Equipment Exclusion Ord. No. 13360). It has not adopted any other 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: Interest. 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: Delinquency Penalty. Penalty on the unpaid Tax as provided by La. R.S. 47:337.70 shall be five percent (5%) per month.

SECTION 7: Penalty for False or Fraudulent Return. 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 the 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.

SECTION 11: Limits of 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.

SECTION 12: Collector. 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 Calcasieu Parish School Board Sales and Use Tax Department, the entity presently collecting sales and use taxes on behalf of the City.

SECTION 13: Powers of 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 in the performance of his duties, and in pursuance thereof to make and enforce such rules as he may deem necessary.

SECTION 14: Disposition of Revenues. All Tax, revenues, funds, assessments, monies, penalties, fees or other income which may be collected or come in 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 City, 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.

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 the various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the City.

In compliance with the special election authorizing the renewal of the 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 City, 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 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.

SECTION 17: Uniform Local Sales Tax Code is Controlling. 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.

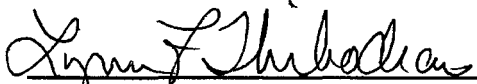
SECTION 18: Effect Upon Prior Sales Tax Ordinances. With respect to the City Tax, this Ordinance shall be considered as additional and supplemental to the ordinances heretofore adopted by the City, to provide that the Tax now authorized to be levied in the City shall hereinafter be collected, administered and enforced in the manner provided by the Uniform Local Sales Tax Code and shall be construed to rescind and repeal any prior resolutions or ordinances of the City relating to the levy, allocation, distribution and use of the proceeds of the Tax.

SECTION 19: Effective Date. The continuation of the Tax shall be effective on January 1, 2007.

SECTION 20: Term. The Tax shall remain in effect for ten (10) years.

SECTION 21: Publication and Recordation. A copy of this Ordinance shall be duly published in the "Lake Charles American Press", official journal of the City, as soon as is reasonably possible. A certified copy of this Ordinance shall be recorded in the mortgage records of Calcasieu Parish, Louisiana. Two (2) certified copies shall be sent to the Director of the Calcasieu Parish School Board Sales and Use Tax Department.

I, Lynn F. Thibodeaux, certify that this is a true copy of Ordinance No. 13887, passed by the City Council on 9/6/2006.


Lynn F. Thibodeaux, Clerk of the Council

1-10-13
Date Certified

Exhibit A

PROPOSITION NO. 1

YES 7,254

NO 3,601

10-YEAR RENEWAL OF 1% SALES AND USE TAX FOR CONSTRUCTION, MAINTENANCE AND REPAIR OF PUBLIC BUILDINGS, ROADS, SIDE-WALKS, SERVITUDES, HIGHWAYS, BRIDGES, DRAINAGE, CUTTING GRASS, REMOVING AND COLLECTING DEBRIS, LIMBS, TRASH, AND DISPOSING THEREOF, AND OTHER PUBLIC IMPROVEMENTS TO ENCOURAGE INDUSTRIAL AND ECONOMIC DEVELOPMENT; PUBLIC SAFETY; SEWERAGE FACILITIES; PUBLIC RECREATION FACILITIES.

Shall the City of Lake Charles, Louisiana (the "City"), under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority supplemental thereto, be authorized to renew, levy and collect, and adopt an ordinance providing for such renewal, levy and collection, a tax of one percent (1%) (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption of tangible personal property and upon the sale of services, as defined in R.S. 47:301 to 47:317, inclusive, for a period of ten (10) years from the date of the first levy of the Tax, with the avails and proceeds of the Tax (after paying reasonable and necessary costs and expenses of collecting and administering the Tax) to be used for the following purposes and in the following percentages:

56% for constructing, operating, improving, maintaining, and repairing public buildings, roads, sidewalks, servitudes, highways, bridges, surface and subsurface water drains, drainage works and facilities, cutting grass, removing and collecting debris, limbs, trash, and disposing thereof, acquiring sites and purchasing equipment and materials related thereto; and for providing public roads, drainage, other works of public improvement, and utilities to encourage and induce location of or additions to industrial enterprises which would have economic impact upon the area.

20% for providing public safety, fire and police protection services, materials, and equipment.

16% for the purpose of acquiring, constructing, operating, improving, repairing and maintaining wastewater, sewer, and sewerage collection, treatment and disposal works, facilities, and systems.

8% for constructing, operating, improving, maintaining and repairing public parks and play-grounds, recreation centers, works, programs, and facilities, purchasing equipment and materials related thereto.

PROPOSITION NO. 2

YES 7,010 NO 3,788

10-YEAR RENEWAL OF 2.54 MILLS TAX FOR MAINTENANCE OF PUBLIC STREETS, BRIDGES AND BUILDINGS.

Shall the City of Lake Charles, Louisiana renew, levy and collect a tax for a period of ten (10) years, commencing with the year 2007, not to exceed in any year two and fifty-four-hundredths (2.54) mills on the dollar, on all the property subject to taxation within the City of Lake Charles, Louisiana, for the maintenance of public buildings, streets and bridges in the City of Lake Charles, Louisiana?

PROPOSITION NO. 3

YES 7,089 NO 3,807

10-YEAR RENEWAL OF 1.87 MILLS TAX FOR MAINTENANCE OF PLAYGROUNDS, RECREATION CENTERS AND EQUIPMENT.

Shall the City of Lake Charles, Louisiana, renew, levy and collect a tax for a period of ten (10) years, commencing with the year 2007, not to exceed in any year one and eighty-seven hundredths (1.87) mills on the dollar, on all the property subject to taxation within the City of Lake Charles, Louisiana, for the purpose of maintenance of playgrounds and recreation centers and equipment thereof?

PROPOSITION NO. 4

YES 7,244 NO 3,687

LEVY AND COLLECT FOR 10-YEAR PERIOD A 5.61 MILLS TAX FOR MAINTAINING PREVIOUSLY AUTHORIZED PAY INCREASES AND STARTING SALARIES FOR EMPLOYEES OF POLICE, FIRE, PUBLIC WORKS, AND OTHER DEPARTMENTS; AND, MAINTENANCE OF POLICE THREE-PLATOON SYSTEM.

Shall the City of Lake Charles, Louisiana, levy and collect a tax for a period of ten (10) years, commencing with the year 2007, not to exceed in any year five and sixty-one hundredths (5.61) mills on the dollar, on all the property subject to taxation within the City of Lake Charles, Louisiana, for the purposes of maintaining pay increases and starting

salaries previously authorized for employees of the Police, Fire, Public Works, and other departments of the City of Lake Charles, and for maintenance of a police three platoon system