

**ORDINANCE NO. 2006-1 CALCASIEU PARISH LAW ENFORCEMENT DISTRICT**

An Ordinance providing for the levy and collection of a one-half percent (1/2%) sales and use tax ("Tax") by the Calcasieu Parish Law Enforcement District ("District") for a 10-year period beginning October 1, 2006, 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 9003.C 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 Calcasieu Parish, on July 15, 2006, the District now requests the levy and collection of the Tax for a 10-year period beginning October 1, 2006, the proceeds of which are to be allocated distributed, and used by the District, 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, and

**NOW, THEREFORE, BE IT ORDAINED BY THE CALCASIEU PARISH LAW ENFORCEMENT DISTRICT**, that:

**SECTION 1. District Tax.** The Tax in favor of the District authorized at a special election held within the District, 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 District, shall 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 be allocated, distributed and used by the District in the manner and for the purposes described and provided for in Exhibit "A" hereto which is the proposition approved by the electorate of the District 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 described 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. 46:304). The dealers shall remit to the sales tax collector of the District, 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 is 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 an 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 District has not adopted the option exclusions or exemptions allowed by Louisiana State sales and use tax law and codified under R.S. 47:337.10, nor shall it adopt and 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 subdivision 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 on Interest, Penalty and Attorney Fees.** Should the interest, penalties or attorney fee 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 District.

**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 and 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 District, 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 provision 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 District.

In compliance with the special election authorizing 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 District, 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 be 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.

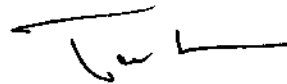
**SECTION 18. Effect Upon Prior Sales Tax Ordinances.** With respect to the District Tax, this Ordinance shall be considered as additional and supplemental to the ordinances heretofore adopted by the District, to provide that the Tax now authorized to be levied in the District shall hereinafter be collected, 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 District relating to the levy, allocation, distribution and use of the proceeds of the Tax.

**SECTION 19. Effective Date.** The Tax shall be effective for collection on October 1, 2006.

**SECTION 20. Term.** The Tax shall remain in effect for 10 years (October 1, 2006, through, October 1, 2016).

**SECTION 21. Publication and Recordation.** A copy of this Ordinance shall be duly published in the "Lake Charles American Press," official journal of the District, as soon as is reasonably possible. A certified copy of this Ordinance shall be recorded in the mortgage records of Calcasieu Parish, Louisiana.

Approved and adopted the 20<sup>th</sup> day of July, 2006. Signed on this the 21<sup>th</sup> day of July, 2006.



TONY MANCUSO, SHERIFF

ATTEST:



DANA M. LE-ROY  
SECRETARY

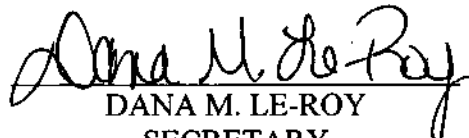
**STATE OF LOUISIANA**

**PARISH OF CALCASIEU**

I, Dana M. Le-Roy, certify that I am the duly qualified and acting Secretary of the Calcasieu Parish Law Enforcement District of Calcasieu, Louisiana.

I further certify that the foregoing is a true copy of ORDINANCE NO. 2006-1 adopted by the Calcasieu Parish Law Enforcement District on the 20<sup>th</sup> day of July, 2006.

IN FAITH WHEREOF, witness my official signature on this 27<sup>th</sup> day of July, 2006.

  
DANA M. LE-ROY  
SECRETARY

**PROCES VERBAL**  
**AND**  
**PROCLAMATION DECLARING RESULTS OF SPECIAL**  
**ELECTION**

PROCES VERBAL OF THE CANVASS OF THE VOTES CAST AT THE SPECIAL ELECTION HELD IN THE LAW ENFORCEMENT DISTRICT OF THE PARISH OF CALCASIEU, STATE OF LOUISIANA, ON SATURDAY, APRIL 6, 2002, AND PROCLAMATION DECLARING RESULTS OF SPECIAL ELECTION

BE IT KNOWN AND REMEMBERED that on May 21, 2002, at 10:00 o'clock a.m., at the Calcasieu Parish Sheriff's Administration Building, Lake Charles, Louisiana, I, Beth O. Lundy, Sheriff of the Parish of Calcasieu and Chief Executive Officer of the Law Enforcement District of the Parish of Calcasieu, State of Louisiana (the "District"), and being the authority ordering the special election held therein on Saturday, April 6, 2002, did, in public session, receive the tabulation containing the official totals of votes cast at the said election as prepared and certified by the Clerk of Court, and did examine, count and tabulate such votes, and did examine and canvass the returns of the said election, there having been submitted at said election the following proposition, to-wit:

**CALCASIEU PARISH LAW ENFORCEMENT DISTRICT**  
**PROPOSITION**

ONE-QUARTER (1/4%) PERCENT SALES TAX FOR A PERIOD OF TEN (10) YEARS

"SHALL THE CALCASIEU PARISH LAW ENFORCEMENT DISTRICT, BETH O. LUNDY, SHERIFF OF CALCASIEU PARISH, LOUISIANA, (THE "DISTRICT"), AND UNDER THE PROVISIONS OF ARTICLE VI, SECTION 22 AND 29 OF THE CONSTITUTION OF THE STATE OF LOUISIANA OF 1974 AND SECTION 9003 OF TITLE 33 OF THE LOUISIANA REVISED STATUTES OF 1950, AS AMENDED, AND OTHER CONSTITUTIONAL AND STATUTORY AUTHORITY SUPPLEMENTAL THERETO THE DISTRICT SHALL BE AUTHORIZED TO LEVY AND COLLECT AND ADOPT AN ORDINANCE PROVIDING FOR SUCH LEVY AND COLLECTION, A TAX OF **ONE-QUARTER (1/4%) PERCENT (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 ON SALES OF SERVICES, ALL AS DEFINED IN L.R.S. 47:301 THROUGH L.R.S. 47:317, INCLUSIVE, **FOR A PERIOD OF TEN (10) YEARS** FROM THE DATE OF THE FIRST LEVY OF THE TAX, WITH THE PROCEEDS OF THE TAX, AFTER PAYING REASONABLE AND NECESSARY COSTS AND EXPENSES OF COLLECTING AND ADMINISTERING THE TAX, TO BE DEDICATED AND USED FOR:

**-INCREASE BEGINNING SALARY LEVELS FOR DEPUTIES AND PROVIDING FOR FUTURE COST OF LIVING SALARY ADJUSTMENTS**

**-PROVIDING PERMANENT FUNDING FOR DRUG EDUCATION PROGRAMS, SUCH AS D.A.R.E., IN OUR SCHOOLS**

**-FUNDING INCREASE IN PERSONNEL AND EQUIPMENT FOR NARCOTICS,  
PATROL AND DETECTIVES DIVISIONS**

**-RESTORING OPERATING RESERVES AND PROVIDING ADDITIONAL FUNDING  
FOR THE CALCASIEU PARISH LAW ENFORCEMENT DISTRICT**

**-FUNDING OPERATIONS FOR THE EXPANSION OF THE CALCASIEU PARISH JAIL  
PER AGREEMENT WITH THE CALCASIEU PARISH POLICE JURY, AND  
PROVIDING SUBSTANCE ABUSE AND OTHER COUNSELING PROGRAMS FOR  
YOUTHFUL OFFENDERS INCARCERATED FOR DRUG CRIMES**

TO THE EXTENT AND IN THE MANNER PERMITTED BY THE LAWS OF THE STATE OF LOUISIANA, INCLUDING, BUT NOT LIMITED TO SUB-PART F, PART III, CHAPTER 4, TITLE 39 OF THE LOUISIANA REVISED STATUTES OF 1950, AS AMENDED?

There was found by said court and canvass that the following votes had been cast at the said special election IN FAVOR OF and AGAINST, respectively, the proposition as herein-above set forth at the following polling places, to-wit:

(See attached certified copy of the election results)

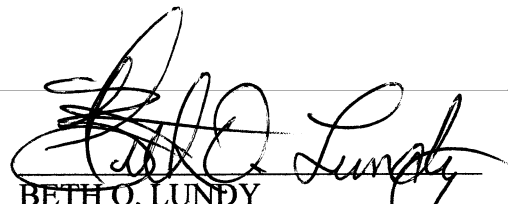
The polling places attached specified being the only polling places designated at which to hold the said election, it was therefore shown that there was a total of 23,688 votes cast IN FAVOR OF the proposition and a total of 11,841 votes cast AGAINST the proposition, as hereinabove set forth, and that there was a majority of the total votes cast FOR the proposition as hereinabove set forth.

THEREFORE, I, Beth O. Lundy, Sheriff of the Parish of Calcasieu and Chief Executive Officer of the District, did declare and proclaim in open and public session that the proposition as hereinabove set forth was duly carried by a majority of the votes cast by the qualified electors voting at the said special election held in the District on Saturday, April 6, 2002.

THUS DONE and SIGNED at Lake Charles, Louisiana, on this, the 21<sup>st</sup> day of May, 2002, in the presence of the undersigned competent witnesses and qualified electors of the District.

WITNESSES:

Dona M. De-Ruy  
Shelli Fontenot

  
BETH O. LUNDY  
Sheriff and Ex-Officio Executive  
Officer of the Law Enforcement  
District of the Parish of Calcasieu  
State of Louisiana

OFFICE: Law Enforcement District 1/4% S & U -- Sheriff -- 10 Years  
PARISH: Calcasieu

CANDIDATE Precinct Number	1	2	3	4	5	6	7
	YES	NO					
160	164	102	0	0	0	0	0
161	97	81	0	0	0	0	0
162	366	210	0	0	0	0	0
163	256	120	0	0	0	0	0
164	48	20	0	0	0	0	0
165	354	130	0	0	0	0	0
166	402	206	0	0	0	0	0
167	277	135	0	0	0	0	0
260	83	36	0	0	0	0	0
261	61	40	0	0	0	0	0
262	81	43	0	0	0	0	0
300	245	86	0	0	0	0	0
301	182	98	0	0	0	0	0
302	88	24	0	0	0	0	0
303	133	75	0	0	0	0	0
304	152	77	0	0	0	0	0
305	167	84	0	0	0	0	0
306	342	129	0	0	0	0	0
307	63	21	0	0	0	0	0
308	169	62	0	0	0	0	0
309	181	83	0	0	0	0	0
310	146	53	0	0	0	0	0
311	75	39	0	0	0	0	0
312	256	128	0	0	0	0	0
313	96	50	0	0	0	0	0
314	228	77	0	0	0	0	0
315	294	109	0	0	0	0	0
316	196	57	0	0	0	0	0
317	188	67	0	0	0	0	0
318	155	66	0	0	0	0	0
319	147	52	0	0	0	0	0
320	222	94	0	0	0	0	0
321	150	73	0	0	0	0	0
322	209	80	0	0	0	0	0
323	108	64	0	0	0	0	0
324	165	105	0	0	0	0	0
325	322	122	0	0	0	0	0
326	320	94	0	0	0	0	0
327	133	50	0	0	0	0	0
328	382	183	0	0	0	0	0
329	310	140	0	0	0	0	0
330	188	94	0	0	0	0	0
331	242	83	0	0	0	0	0
332	363	167	0	0	0	0	0
333	406	129	0	0	0	0	0
334	190	67	0	0	0	0	0
335	247	91	0	0	0	0	0
336	298	117	0	0	0	0	0
337	270	100	0	0	0	0	0
338	369	149	0	0	0	0	0
339	449	189	0	0	0	0	0
360	103	68	0	0	0	0	0
361	92	57	0	0	0	0	0
362	333	135	0	0	0	0	0
363	443	229	0	0	0	0	0
364	167	96	0	0	0	0	0
365	118	82	0	0	0	0	0
366	109	57	0	0	0	0	0
367	592	209	0	0	0	0	0
368	298	147	0	0	0	0	0
369	293	109	0	0	0	0	0
370	284	109	0	0	0	0	0
371	346	184	0	0	0	0	0
400	372	307	0	0	0	0	0
401	272	144	0	0	0	0	0
402	245	147	0	0	0	0	0
403	391	206	0	0	0	0	0
404	490	286	0	0	0	0	0
405	616	315	0	0	0	0	0
406	374	203	0	0	0	0	0

OFFICE: Law Enforcement District 1/4% S & U -- Sheriff -- 10 Years  
PARISH: Calcasieu

CANDIDATE	1	2	3	4	5	6	7
Precinct Number	YES	NO					
407	403	219	0	0	0	0	0
408	375	201	0	0	0	0	0
440	296	137	0	0	0	0	0
441	228	140	0	0	0	0	0
460	184	128	0	0	0	0	0
461	165	91	0	0	0	0	0
462	51	17	0	0	0	0	0
463	290	150	0	0	0	0	0
464	162	134	0	0	0	0	0
465	76	57	0	0	0	0	0
466	410	213	0	0	0	0	0
467	193	93	0	0	0	0	0
468	232	101	0	0	0	0	0
469	148	81	0	0	0	0	0
560	83	68	0	0	0	0	0
561	73	94	0	0	0	0	0
562	51	52	0	0	0	0	0
600	95	59	0	0	0	0	0
601	108	53	0	0	0	0	0
602	102	59	0	0	0	0	0
603	86	39	0	0	0	0	0
660	145	94	0	0	0	0	0
661	82	57	0	0	0	0	0
662	95	65	0	0	0	0	0
663	39	35	0	0	0	0	0
664	148	79	0	0	0	0	0
700	107	119	0	0	0	0	0
701	47	58	0	0	0	0	0
702	130	175	0	0	0	0	0
703	99	97	0	0	0	0	0
760	104	109	0	0	0	0	0
761	98	109	0	0	0	0	0
762	41	31	0	0	0	0	0
800	233	86	0	0	0	0	0
801	226	145	0	0	0	0	0
860	338	139	0	0	0	0	0
861	184	86	0	0	0	0	0
Group Subtotal	22,900	11,511	0	0	0	0	0
*ABS	788	330	0	0	0	0	0
Parish Total	23,688	11,841	0	0	0	0	0
	66.67%	33.33%	.00%	.00%	.00%	.00%	.00%
Grand Total	23,688	11,841	0	0	0	0	0
	66.67%	33.33%	.00%	.00%	.00%	.00%	.00%

CANDIDATE LEGEND

1 YES  
2 NO

3  
4



PARISH: Calcasieu

We, the Parish Board of Election Supervisors, certify this compiled statement shows correct number of machine votes for the above listed precincts, total absentee vote count and total votes for each candidate and/or proposition shown.  
In witness whereof, we have signed our names.

*Angela Grimalty*

*Lally Lott*

*Lillian Lott*

*Jamie Andria*

*Doug Farenau*

(Orleans Parish only)

## RESOLUTION

### **A RESOLUTION PROVIDING FOR CANVASSING THE RETURNS AND DECLARING THE RESULT OF THE SPECIAL ELECTION HELD IN LAW ENFORCEMENT DISTRICT OF THE PARISH OF CALCASIEU, STATE OF LOUISIANA, ON SATURDAY, APRIL 6, 2003, AUTHORIZING THE LEVY OF A SPECIAL TAX THEREIN.**

BE IT RESOLVED by me, Beth O. Lundy, Sheriff of the Parish of Calcasieu and Chief Executive Officer of the Law Enforcement District of the Parish of Calcasieu, acting as the governing authority of said District:


SECTION 1. That I, Sheriff of the Parish of Calcasieu as Chief Executive Officer of the Law Enforcement District of the Parish of Calcasieu, do now proceed in open and public session to count the votes cast at the special election held in the Law Enforcement District of the Parish of Calcasieu, State of Louisiana, (the "District"), on Saturday, April 6, 2002, to authorize the levy of a special tax therein, the tabulations thereof having been prepared and certified by the Clerk of Court of the Parish of Calcasieu, State of Louisiana, and I, Sheriff, as Chief Executive Officer of the District, do now further proceed to examine, count and tabulate such votes and to examine and canvass the returns and declare the result of the special election.

SECTION 2. That the Proces Verbal of the canvass of the returns of said election attached hereto is hereby adopted and that a certified copy thereof shall be forwarded to the Secretary of State, Baton Rouge, Louisiana, who shall record the same in his office; that another certified copy thereof shall be forwarded to the Clerk of Court and Ex-Officio Recorder of Mortgages in and for the Parish of Calcasieu, Louisiana, who shall

record the same in the Mortgage Records of said Parish; and that another copy thereof shall be retained in the archives of my office.

SECTION 3. That the result of said election shall be promulgated by publication in the manner provided by law.

THUS DONE, adopted and signed on this 21<sup>st</sup> day of May, 2002.

  
BETH O. LUNDY  
Sheriff and Ex-Officio Executive  
Officer of the Law Enforcement  
District of the Parish of Calcasieu  
State of Louisiana