

# Calcasieu Parish Recording Page

H. Lynn Jones II  
Clerk of Court  
P.O. Box 1030  
Lake Charles, LA 70602  
(337) 437-3550

**Received From :**

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

**First MORTGAGOR**

EVT LAKE CHARELS LLC

**First MORTGAGEE**

-RE: RES NO 21 2 AMEND AND RESTATING RES NO 19 5 OF NELSON MARKET ECONOMIC DEVELOP DISTR  
AUTH NELSON ECONOMIC DEVELOP DISTR TO LEVY AND COLLECT 1 PERCENT SALES AND USE TAX UPON  
SALE AT RETAIL

**Index Type :** MORTGAGES

**File Number :** 3427459

**Type of Document :** RESOLUTION

**Book :** 5711 **Page :** 771

**Recording Pages :** 23

## 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) : 05/10/2021

At (Recorded Time) : 2:45:41PM



Doc ID - 033922360023

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  
Recorded 05/10/2021 at 2:45:41  
File Number 3427459  
Recorded in Book 5711 Page 771

Deputy Clerk



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

NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT

RESOLUTION NO. 21-2

A RESOLUTION AMENDING AND RESTATING RESOLUTION NO. 19-5 OF THE NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT AUTHORIZING THE NELSON ECONOMIC DEVELOPMENT DISTRICT TO LEVY AND COLLECT A ONE PERCENT (1.0%) SALES AND USE TAX 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 THE NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT AND A ONE PERCENT (1.0%) HOTEL OCCUPANCY TAX WITHIN THE BOUNDARIES OF THE NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT COMMENCING JULY 1, 2021, IN ORDER TO PROVIDE FOR VENDOR'S COMPENSATION, EXCLUSIONS AND EXEMPTIONS, AND OTHER NECESSARY PROVISIONS; AND OTHERWISE PROVIDING WITH RESPECT THERETO.

WHEREAS, EVT Lakes Charles, LLC and Palma Properties Investment, LLC (individually and collectively "**Owners**") are the Owners of the immovable property ("**Property**"), located within the City of Lake Charles, Louisiana ("**City**") as more completely described on Exhibit "A";

WHEREAS, the Owners intend to develop the Property as a commercial development generally consisting of commercial space, civic and institutional space and open space ("**Project**"), which Project may be developed in multiple phases;

WHEREAS, the Project will add permanent and temporary construction jobs, improve the retention, expansion, and recruitment of businesses within the City, enhance quality of life, and increase the *ad valorem* tax base and sales and use tax collections, which will thereby be a driving force behind economic development, job creation and growth in the City and a direct benefit to currently unemployed and low-income residents of the City (collectively, "**Economic Benefits**");

**WHEREAS**, pursuant to the provisions of Chapter 27 of Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31 through 33:9038.42, inclusive) ("**Act**") and other constitutional and statutory authority, the City Council of Lake Charles ("**Council**") is empowered to define and create an economic development district ("**EDD District**") within the City;

**WHEREAS**, pursuant to the Act, an EDD District is empowered to levy up to five (5) mills of *ad valorem* taxes, up to two percent (2%) of sales taxes, and up to two percent (2%) of hotel occupancy taxes, or any combination thereof, within the EDD District 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 EDD District;

**WHEREAS**, the Owners made a request to the Council that the Property be incorporated into an EDD District;

**WHEREAS**, the District Property produced annual sales tax revenue for the City of \$0.00 in the base year ending September 30, 2018;

**WHEREAS**, pursuant to Ordinance No. 18486, the Council established on August 7, 2019 the Nelson Market Economic Development District within the City with the geographical boundaries described on **Exhibit "A"**;

**WHEREAS**, pursuant to the Act, the Owners requested that the Board of Directors of the Nelson Market Economic Development District ("**Board**") authorize (a) the levy and collection of one (1%) percent of sales and use taxes 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 within the District and a one (1%) percent hotel occupancy tax within the District (collectively, the "**New Tax**") and (b) the pledge and the disbursement of the New Tax for the benefit of the Owners and the Project to assist in the construction, development, and operation of the Project (individually and collectively "**Project Development**");

**WHEREAS**, pursuant to Ordinance No. 18487, the Council approved on August 7, 2019, the Council approved a Cooperative Endeavor Agreement ("**CEA**") by and among the City, the District and the Owners to provide for the collection of certain taxes, including the New Tax, and the distribution of those taxes to the Owners to assist in the Project Development in accordance with Section 14(C) of Article VII of the Louisiana Constitution of 1974, as amended, and the Act;

**WHEREAS**, on November 6, 2019, the District adopted Resolution No. 19-5 (the “**Original Resolution**”) to levy the New Tax and pledge and disburse the available amount of the New Tax collected within the boundaries of the District to be used to assist with the Project Development pursuant to the terms and conditions of the CEA;

**WHEREAS**, pursuant to the Original Resolution, the Board found and declared that (i) the use of the New Tax by the Owners will comport with a governmental purpose (economic development) that the District has legal authority to pursue, (ii) the use of the New Tax by the Owners is not a gratuitous transfer, and (iii) the City, and the District as a result of the Economic Benefits, reasonably expects to receive equivalent value in exchange for the use of the New Tax by the Owners;

**WHEREAS**, in accordance with the Act, the District gave notice of its intention to levy and collect the New Tax and the pledge and the disbursement of the New Tax for the benefit of the Owners and the Project to assist in the Project Development;

**WHEREAS**, pursuant to R.S. 42:19.1 and R.S. 33:9038.39, notice to the public of the District’s intent to levy New Tax pursuant to the Original Resolution in order to assist with the Project Development was advertised in the *American Press* on or about October 8, 2019 and October 15, 2019;

**WHEREAS**, pursuant to R.S. 42:19.1, notice of the District’s intent to levy New Tax pursuant to the Original Resolution in order to assist with the Project Development was delivered on or about October 3, 2019, to State Senator Dan W. “Blade” Morrish and State Representative Mark Abraham;

**WHEREAS**, the District now finds it necessary to amend and restate the Original Resolution in order to provide for provisions related to vendor’s compensation, exclusions and exemptions, and other related provisions;

**WHEREAS**, pursuant to La. R.S. 33:9038.39, the District adopted Resolution No. 21-1 on April 7, 2021, giving notice of its intent to amend and restate the Original Resolution in order to levy the New Tax;

**WHEREAS**, pursuant to R.S. 42:19.1 and R.S. 33:9038.39, notice to the public of the District’s intent to amend and restate the Original Resolution in order to levy the New Tax in order to assist with the Project Development was advertised in the *American Press* on or about April 10, 2021, and April 17, 2021;

**WHEREAS**, pursuant to R.S. 42:19.1, notice of the District’s intent to amend

and restate the Original Resolution in order to levy New Tax in order to assist with the Project Development was delivered on or about April 8, 2021, to State Senator Mark Abraham and State Representative Phillip Tarver;

**WHEREAS**, the Board intends that, once commenced, the New Tax will continue to be levied in perpetuity;

**WHEREAS**, the Board finds that (i) the use of the New Tax by the Owners will comport with a governmental purpose (economic development) that the District has legal authority to pursue, (ii) the use of the New Tax by the Owners is not a gratuitous transfer, and (iii) the City, and the District as a result of the Economic Benefits, reasonably expects to receive equivalent value in exchange for the use of the New Tax by the Owners;

**WHEREAS**, there are no qualified electors residing in the District and therefore no election under La. R.S. 33:9038.39 is required prior to the levy of the New Tax, as certified by Registrar of Voters for Calcasieu Parish, Louisiana on the certificate attached hereto and incorporated herein as **Exhibit "B"**;

**WHEREAS**, it is in the public interest and within the power and authority vested in the District under the Act to amend and restate the Original Resolution and to levy and collect the New Tax;

**WHEREAS**, the District now wishes to amend and restate the Original Resolution and to provide for the levy and collection of the New Tax, which shall be assessed, collected, administered, and enforced in accordance with the provisions of Chapter 2D of Subtitle II, Chapter 47 of the Louisiana Revised Statutes of 1950, as amended (the "**Uniform Local Sales Tax Code**")

**WHEREAS**, in accordance with the Act, the District further desires to create a special trust fund named the "Trust Fund for the Nelson Market Economic Development District" (the "**Trust Fund**"), the purpose of which is to fund economic development projects selected by the District in the manner provided by the Act;

**WHEREAS**, in accordance with the Act, the Board held a public hearing during the course of a meeting of the Board on May 5, 2021, in order to hear any objections to the adoption of this Resolution to amend and restate the Original Resolution and to levy of the New Tax; and

**WHEREAS**, pursuant to Resolution No. 19-4 adopted on November 6, 2019, the District has authorized its Chairperson and Secretary/Treasurer to execute the CEA on behalf of the District, which CEA provides for the priority of the components of the Project Development to be funded by the receipts of the New Tax.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Directors of the Nelson Market Economic Development District, that:

**SECTION 1. WHEREAS Clauses.** The foregoing “WHEREAS” clauses are hereby adopted as set forth in the preamble to this Resolution.

**SECTION 2. Levy of New Taxes.** 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 July 1, 2021, and continuing in perpetuity 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 (“**Sales Tax**”) and one (1%) percent of hotel occupancy taxes (“**Hotel Occupancy Tax**”).

The proceeds of the New 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, including, but not limited to, the Project Development pursuant to the terms of the CEA.

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 New 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 New Tax, since there are no qualified electors in the District, as certified by the Calcasieu Parish Registrar of Voters by certification attached hereto as **Exhibit “B”**.

**SECTION 3. Vendor’s Compensation.** For the purpose of compensating the dealer in accounting for and remitting the New Tax levied by this Resolution, each dealer shall be allowed one percent (1%) of the amount of New Tax due and accounted for and remitted to the Tax collector in the form of a deduction in submitting his report and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and

provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

**SECTION 4. Exclusions or Exemptions.** This governing authority adopts none of the optional exclusions or exemptions allowed by state sales tax law, nor does this governing authority adopt any exclusions or exemptions authorized by legislation enacted under Article VI, Section 29(D)(1) of the Constitution of the State of Louisiana of 1974 that are not allowed as an exclusion or exemption from state sales tax. Included within the tax base of the New Tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

**SECTION 5. Tax Collector.** The New Tax is authorized to be collected by a "Collector" which term shall mean the Calcasieu Parish School Board Sales and Use Tax Department, or its successor in the role of parish wide sales tax collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Resolution, 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 New 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.

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 Resolution relating to the New Tax shall first be used to pay all costs and expenses of administering and collecting the New Tax and shall be promptly deposited by the Collector for the account of the District in the Trust Fund, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector with said fiscal agent pending the final determination of the protest or litigation.

**SECTION 6. Penalty, Interest and Attorneys' Fees.** As provided by *La. R.S. 47:337.69*, if the amount of New 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 New Tax is due, there shall be collected, with said New Tax, then interest upon said unpaid amount shall be 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 New Tax is due until it is paid. As provided by *La. R.S. 47:337.70*, 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 New Tax due, when such New Tax is not paid, within thirty (30) days of the date the New 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 New Tax, interest and penalty.

As provided by *La. R.S. 47:337.72*, in the event any dealer fails to make a report and pay the New Tax as provided by this Resolution, or in case the dealer makes a grossly incorrect report, or a report that is false or fraudulent then the penalty shall be fifty per cent (50%) of the New Tax due and 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 New 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 Resolution or make an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, then as provided by *La. R.S. 47:337.73* there shall be imposed, in addition to any other penalties provided herein, a specific penalty of five per cent (5%) of the New 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 New Tax due and can be enforced either in a separate action or in the same action for the collection of the New Tax.

As provided by *La. R.S. 47:337.74*, in the event a check used to make payment of a tax, interest, penalty, or other charges due is returned unpaid by the bank on which it is drawn for any reason related to the account on which the check is written, such shall constitute a failure to pay the tax, interest, penalty, or other charges due and a specific penalty shall be imposed on the taxpayer in addition to all other penalties provided by law; however, upon sufficient proof being furnished to the collector by the bank that the bank was at fault for the nonpayment of the check, the collector shall waive the penalty provided for in this Resolution. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax, interest, penalty, or other charges that is due in payment of which the check was given and may



be enforced in a separate action or in any action instituted for the collection of the tax, interest, penalty, or other charges, and shall be an amount equal to the greater of one per cent (1%) of the check or twenty dollars (\$20.00).

The Collector is authorized to employ private counsel to assist in the collection of any New Tax, penalties or interest due under this Resolution, or to represent him/her in any proceeding under this Resolution. If any New Tax, penalties or interest due under this Resolution are referred to any attorney at law for collection, an additional charge of attorney fees, in the amount of ten per cent (10%) of the New Tax, penalties and interest due, shall be paid by the tax debtor.

As provided by *La. R.S. 47:337.75*, a penalty shall be added to the amount of New Tax due in an amount as itemized by the Collector to compensate for all costs incurred in making an examination of books, records or documents, or an audit thereof, or in the holding of hearings or the subpoenaing and compensating of witnesses.

As provided by *La. R.S. 47:337.76*, in the event the Collector uses the distraint procedure to enforce the collection of any tax there shall be imposed with respect to the tax for the collection of which the distraint procedure is used, a specific penalty of ten dollars (\$10.00) to compensate for the costs of the distraint procedure. This specific penalty shall be in addition to any penalty assessed as provided by law and shall be an obligation to be collected and accounted or in the same action for the collection of the tax.

**SECTION 7. Designation of Baseline Collection Rate.** The New 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 Nelson Market Economic Development District of the City of Lake Charles 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 New 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 New Tax was not levied during the most recently completed fiscal year of this governing authority prior to the establishment of the District. The monthly baseline collection rate, which is the initial annual baseline collection rate divided by twelve (12), is hereby designated to be zero (\$0) (the "**Monthly Baseline Collection Rate**").

**SECTION 8. DOF Certification.** The Director of Finance for the City has furnished the certification in the form attached hereto as **Exhibit "C"**, as to the accuracy of the Initial Annual Baseline Collection Rate and Monthly Baseline Collection Rate, and such certificate was published once in the official journal of the City on or about October 8, 2019, as required by *La. R.S. 33:9038.34(C)*. The the amounts of the Initial Annual

Baseline Collection Rate and Monthly Baseline Collection Rate were not contested within thirty days after the said publication, therefore such amounts shall be conclusively presumed to be valid, and no court shall have any jurisdiction to alter or invalidate the designation of the amount of either the Initial Annual Baseline Collection Rate and Monthly Baseline Collection Rate.

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

**SECTION 10. Notice to Public.** This governing authority hereby acknowledges and affirms the prior publication of a notice describing the levy of the New Tax and informing the citizens of the date of consideration of this Resolution, 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 "D"**, and further acknowledges that the notices required by *La. R.S. 42:19.1* were properly and timely given.

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

**SECTION 12. Creation of Trust Fund.** This governing authority hereby authorizes the creation of the "**Trust Fund**", the purpose of which is to receive the proceeds of the New Tax and to fund economic development projects selected by the District, including the Project Development, in the manner provided by the Act and the CEA.

**SECTION 13. Authorization of Officers.** The Mayor, Council President and Council Clerk are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this Resolution.

**SECTION 14. Severability.** If any provision of this Resolution shall be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this Resolution, but this Resolution 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 Resolution which validates or makes legal any

provision of this Resolution which would not otherwise be valid or legal, shall be deemed to apply to this Resolution.

**SECTION 15. Repealer.** All ordinances or resolutions, or parts thereof, in conflict herewith are hereby repealed, including the Original Resolution.

**SECTION 16. Publication, Effective Date.** This Resolution shall be published one time in the official journal of the City, and shall become effective immediately

**SECTION 17. Incorporation of Act.** This Resolution does hereby incorporate by reference as though fully set forth herein the provisions and requirements of the Act.

**SECTION 18. Reference to Resolution.** Although this instrument is characterized and described as a “resolution of the Board” it has the same meaning, effect, result, impact, enforceability and validity as if this instrument was characterized as an “ordinance” in the context of actions by the governing authority of the Council and/or the governing authority of the District.

**[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]**

This Resolution, having been submitted to a vote of the Board acting as the governing authority of the Nelson Market Economic Development District, the vote thereon was as follows:


YEAS: Luvertha August, Mark Eckard, Rodney Geyen, Stuart Weatherford, John Ieyoub, Mary Morris and Johnnie Thibodeaux

NAYS: None


ABSENT: None

NOT VOTING: None

THUS DONE, APPROVED, AND ADOPTED by the Board of Directors of the Nelson Market Economic Development District, at a meeting of said public body duly held and conducted on May 5, 2021, in the City Council Chambers at 326 Pujoe Street in the City of Lake Charles.

  
\_\_\_\_\_  
Luvertha August, Chairperson

ATTEST:

  
\_\_\_\_\_  
Mark Eckard, Secretary/Treasurer

**EXHIBIT "A"**

**GEOGRAPHICAL BOUNDARIES OF  
NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT**

The Nelson Market Economic Development District will encompass approximately 16.858 acres in the City of Lake Charles, Calcasieu Parish, Louisiana generally described as follows:

**GEOGRAPHICAL BOUNDARIES OF  
NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT**

A CERTAIN TRACT OR PARCEL OF LAND DESIGNATED AS TRACT 1 CONTAINING 16.858 ACRES OR 734,337 SQUARE FEET, LOCATED IN SECTION 25, T10S - R9W, CALCASIEU PARISH, STATE OF LOUISIANA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE INTERSECTION OF THE EASTERLY RIGHT OF WAY LINE OF NELSON ROAD AND THE NORTHERLY RIGHT OF WAY LINE OF HAM REID ROAD, SAID POINT BEING THE "POINT OF COMMENCEMENT" AND LABELED "P.O.C.;"

THEN, NORTH 01 DEGREES 00 MINUTES 36 SECONDS EAST A DISTANCE OF 227.21 FEET TO A POINT;  
SAID POINT BEING THE "POINT OF BEGINNING" AND LABELED "P.O.B.1;"

THEN, ALONG A CURVE TO THE RIGHT, HAVING A DELTA OF 01 DEGREES 23 MINUTES 13 SECONDS, A RADIUS OF 22858.31 FEET, A LENGTH OF 553.30 FEET AND A CHORD BEARING OF NORTH 00 DEGREES 36 MINUTES 36 SECONDS EAST A DISTANCE OF 553.29 FEET TO A POINT;

THEN, NORTH 00 DEGREES 38 MINUTES 52 SECONDS EAST A DISTANCE OF 100.00 FEET TO A POINT;

THEN, ALONG A CURVE TO THE RIGHT, HAVING A DELTA OF 01 DEGREES 01 MINUTES 54 SECONDS, A RADIUS OF 22978.31 FEET, A LENGTH OF 413.70 FEET AND A CHORD BEARING OF NORTH 00 DEGREES 39 MINUTES 27 SECONDS EAST A DISTANCE OF 413.69 FEET TO A POINT;

THEN, SOUTH 58 DEGREES 13 MINUTES 53 SECONDS EAST A DISTANCE OF 290.49 FEET TO A POINT;

THEN, NORTH 00 DEGREES 01 MINUTES 58 SECONDS EAST A  
DISTANCE OF 17.65 FEET TO A POINT;

THEN, SOUTH 58 DEGREES 13 MINUTES 53 SECONDS EAST A  
DISTANCE OF 513.94 FEET TO A POINT;

THEN, SOUTH 00 DEGREES 39 MINUTES 31 SECONDS WEST A  
DISTANCE OF 887.44 FEET TO A POINT;

THEN, NORTH 89 DEGREES 55 MINUTES 41 SECONDS WEST A  
DISTANCE OF 365.84 FEET TO A POINT;

THEN, NORTH 00 DEGREES 43 MINUTES 21 SECONDS WEST A  
DISTANCE OF 5.04 FEET TO A POINT;

THEN, NORTH 84 DEGREES 04 MINUTES 46 SECONDS WEST A  
DISTANCE OF 160.07 FEET TO A POINT;

THEN, NORTH 46 DEGREES 57 MINUTES 18 SECONDS WEST A  
DISTANCE OF 200.60 FEET TO A POINT;

THEN, NORTH 07 DEGREES 25 MINUTES 09 SECONDS WEST A  
DISTANCE OF 68.94 FEET TO A POINT;

THEN, NORTH 89 DEGREES 34 MINUTES 51 SECONDS WEST A  
DISTANCE OF 4.84 FEET TO A POINT;

TO THE "POINT OF BEGINNING".

ALL AS SHOWN ON THE MAP ON FILE WITH LYNN F. THIBODEAUX, CLERK OF THE  
COUNCIL, 4<sup>TH</sup> FLOOR, 326 PUJO STREET, LAKE CHARLES, LOUISIANA.

**EXHIBIT "B"**

**NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT**

**CERTIFICATE OF PARISH OF CALCASIEU REGISTRAR OF VOTERS**

I, the undersigned Registrar of Voters for the Parish of Calcasieu, State of Louisiana, do hereby certify that I have examined all of the voters' records concerning the following described property:

The Nelson Market Economic Development District ("**District**") encompasses approximately 16.858 acres in the City of Lake Charles, Calcasieu Parish, Louisiana generally described as follows:

A CERTAIN TRACT OR PARCEL OF LAND DESIGNATED AS TRACT 1 CONTAINING 16.858 ACRES OR 734,337 SQUARE FEET, LOCATED IN SECTION 25, T10S - R9W, CALCASIEU PARISH, STATE OF LOUISIANA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE INTERSECTION OF THE EASTERLY RIGHT OF WAY LINE OF NELSON ROAD AND THE NORTHERLY RIGHT OF WAY LINE OF HAM REID ROAD, SAID POINT BEING THE "POINT OF COMMENCEMENT" AND LABELED "P.O.C.;"

THEN, NORTH 01 DEGREES 00 MINUTES 36 SECONDS EAST A DISTANCE OF 227.21 FEET TO A POINT;  
SAID POINT BEING THE "POINT OF BEGINNING" AND LABELED "P.O.B.1;"

THEN, ALONG A CURVE TO THE RIGHT, HAVING A DELTA OF 01 DEGREES 23 MINUTES 13 SECONDS, A RADIUS OF 22858.31 FEET, A LENGTH OF 553.30 FEET AND A CHORD BEARING OF NORTH 00 DEGREES 36 MINUTES 36 SECONDS EAST A DISTANCE OF 553.29 FEET TO A POINT;

THEN, NORTH 00 DEGREES 38 MINUTES 52 SECONDS EAST A DISTANCE OF 100.00 FEET TO A POINT;

THEN, ALONG A CURVE TO THE RIGHT, HAVING A DELTA OF 01 DEGREES 01 MINUTES 54 SECONDS, A RADIUS OF 22978.31 FEET, A LENGTH OF 413.70 FEET AND A CHORD BEARING OF NORTH 00 DEGREES 39 MINUTES 27 SECONDS EAST A DISTANCE OF 413.69 FEET TO A POINT;

THEN, SOUTH 58 DEGREES 13 MINUTES 53 SECONDS EAST A  
DISTANCE OF 290.49 FEET TO A POINT;

THEN, NORTH 00 DEGREES 01 MINUTES 58 SECONDS EAST A  
DISTANCE OF 17.65 FEET TO A POINT;

THEN, SOUTH 58 DEGREES 13 MINUTES 53 SECONDS EAST A  
DISTANCE OF 513.94 FEET TO A POINT;

THEN, SOUTH 00 DEGREES 39 MINUTES 31 SECONDS WEST A  
DISTANCE OF 887.44 FEET TO A POINT;

THEN, NORTH 89 DEGREES 55 MINUTES 41 SECONDS WEST A  
DISTANCE OF 365.84 FEET TO A POINT;

THEN, NORTH 00 DEGREES 43 MINUTES 21 SECONDS WEST A  
DISTANCE OF 5.04 FEET TO A POINT;

THEN, NORTH 84 DEGREES 04 MINUTES 46 SECONDS WEST A  
DISTANCE OF 160.07 FEET TO A POINT;

THEN, NORTH 46 DEGREES 57 MINUTES 18 SECONDS WEST A  
DISTANCE OF 200.60 FEET TO A POINT;

THEN, NORTH 07 DEGREES 25 MINUTES 09 SECONDS WEST A  
DISTANCE OF 68.94 FEET TO A POINT;

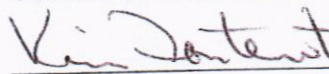
THEN, NORTH 89 DEGREES 34 MINUTES 51 SECONDS WEST A  
DISTANCE OF 4.84 FEET TO A POINT;

TO THE "POINT OF BEGINNING".

ALL AS SHOWN ON THE MAP ON FILE WITH LYNN F. THIBODEAUX, CLERK OF THE  
COUNCIL, 4<sup>TH</sup> FLOOR, 326 PUJO STREET, LAKE CHARLES, LOUISIANA.

I further certify that there are no registered voters residing within the District as of May  
6, 2021.

**REGISTRAR OF VOTERS**  
PARISH OF CALCASIEU  
STATE OF LOUISIANA



Kim Fontenot

Dated: May 6, 2021



**EXHIBIT "C"**

**NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT  
CERTIFICATE OF CITY OF LAKE CHARLES FINANCIAL DIRECTOR  
BASELINE SALES TAX COLLECTION RATE CERTIFICATE**

I, the undersigned the Financial Director of the City of Lake Charles, Louisiana ("City"), do hereby certify that I have examined all of the tax records concerning the following described property:

The Nelson Market Economic Development District ("District") encompasses approximately 16.858 acres in the City of Lake Charles, Calcasieu Parish, Louisiana generally described as follows:

A CERTAIN TRACT OR PARCEL OF LAND DESIGNATED AS TRACT 1 CONTAINING 16.858 ACRES OR 734,337 SQUARE FEET, LOCATED IN SECTION 25, T10S - R9W, CALCASIEU PARISH, STATE OF LOUISIANA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE INTERSECTION OF THE EASTERLY RIGHT OF WAY LINE OF NELSON ROAD AND THE NORTHERLY RIGHT OF WAY LINE OF HAM REID ROAD, SAID POINT BEING THE "POINT OF COMMENCEMENT" AND LABELED "P.O.C.;"

THEN, NORTH 01 DEGREES 00 MINUTES 36 SECONDS EAST A DISTANCE OF 227.21 FEET TO A POINT;  
SAID POINT BEING THE "POINT OF BEGINNING" AND LABELED "P.O.B.1;"

THEN, ALONG A CURVE TO THE RIGHT, HAVING A DELTA OF 01 DEGREES 23 MINUTES 13 SECONDS, A RADIUS OF 22858.31 FEET, A LENGTH OF 553.30 FEET AND A CHORD BEARING OF NORTH 00 DEGREES 36 MINUTES 36 SECONDS EAST A DISTANCE OF 553.29 FEET TO A POINT;

THEN, NORTH 00 DEGREES 38 MINUTES 52 SECONDS EAST A DISTANCE OF 100.00 FEET TO A POINT;

THEN, ALONG A CURVE TO THE RIGHT, HAVING A DELTA OF 01 DEGREES 01 MINUTES 54 SECONDS, A RADIUS OF 22978.31 FEET, A LENGTH OF 413.70 FEET AND A CHORD BEARING OF NORTH 00 DEGREES 39 MINUTES 27 SECONDS EAST A DISTANCE OF 413.69 FEET TO A POINT;

THEN, SOUTH 58 DEGREES 13 MINUTES 53 SECONDS EAST A

DISTANCE OF 290.49 FEET TO A POINT;

THEN, NORTH 00 DEGREES 01 MINUTES 58 SECONDS EAST A  
DISTANCE OF 17.65 FEET TO A POINT;

THEN, SOUTH 58 DEGREES 13 MINUTES 53 SECONDS EAST A  
DISTANCE OF 513.94 FEET TO A POINT;

THEN, SOUTH 00 DEGREES 39 MINUTES 31 SECONDS WEST A  
DISTANCE OF 887.44 FEET TO A POINT;

THEN, NORTH 89 DEGREES 55 MINUTES 41 SECONDS WEST A  
DISTANCE OF 365.84 FEET TO A POINT;

THEN, NORTH 00 DEGREES 43 MINUTES 21 SECONDS WEST A  
DISTANCE OF 5.04 FEET TO A POINT;

THEN, NORTH 84 DEGREES 04 MINUTES 46 SECONDS WEST A  
DISTANCE OF 160.07 FEET TO A POINT;

THEN, NORTH 46 DEGREES 57 MINUTES 18 SECONDS WEST A  
DISTANCE OF 200.60 FEET TO A POINT;

THEN, NORTH 07 DEGREES 25 MINUTES 09 SECONDS WEST A  
DISTANCE OF 68.94 FEET TO A POINT;

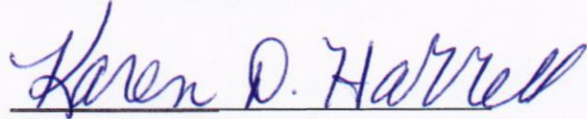
THEN, NORTH 89 DEGREES 34 MINUTES 51 SECONDS WEST A  
DISTANCE OF 4.84 FEET TO A POINT;

TO THE "POINT OF BEGINNING".

ALL AS SHOWN ON THE MAP ON FILE WITH LYNN F. THIBODEAUX, CLERK OF THE  
COUNCIL, 4<sup>TH</sup> FLOOR, 326 PUJO STREET, LAKE CHARLES, LOUISIANA.

I further certify that I have examined the sales, use and/or hospitality tax revenue data within the boundaries of the Nelson Market Economic Development District for the fiscal year of the City ending September 30, 2018. I hereby certify that both the annual and monthly collections of all sales, use and hospitality taxes levied within the boundaries of the Nelson Market Economic Development District for the fiscal year ending September 30, 2018 was zero dollars (\$0.00). Accordingly, I hereby certify the initial annual baseline collection rate and the monthly baseline collection rate for the Nelson Market Economic Development District as zero dollars (\$0.00).

FINANCIAL DIRECTOR  
CITY OF LAKE CHARLES



Name: Karen D. Harrell  
City of Lake Charles Louisiana  
Dated: May 6, 2021

**EXHIBIT D**

**FORM OF NOTICE**

**OFFICIAL PUBLIC NOTICE OF THE INTENT TO AMEND AND RESTATE  
RESOLUTION NO. 19-5 LEVYING SALES TAXES AND HOTEL OCCUPANCY  
TAXES WITHIN THE NELSON MARKET ECONOMIC DEVELOPMENT  
DISTRICT AS DESCRIBED HEREIN PURSUANT TO LA. R.S. 42:19.1 AND LA.  
R.S. 33:9038.39**

**NOTICE IS HEREBY GIVEN PURSUANT TO LA. R.S. 42:19.1 AND LA. R.S. 33:9038.39** to all citizens and to all other interested persons of the intention of the Nelson Market Economic Development District, an economic development district created by the City Council of the City of Lake Charles ("**City Council**") pursuant to Ordinance No. 238-19 adopted on August 7, 2019, with the boundaries set forth below ("**District**"), intends to adopt a resolution providing for the amendment and restatement of Resolution 19-5 adopted by the District on November 6, 2019 ("**Original Resolution**"). The Original Resolution was adopted to provide for the levy a one percent (1%) sales and use tax 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 the District and a one percent (1%) hotel occupancy tax within the District (collectively, "**New Tax**"), all as presently defined in La. R.S. 47:301 through 316, inclusive, within the District as authorized by La. R.S. 33:9038.39. The District now intends to amend and restate the Original Resolution in order to provide for provisions related to vendor's compensation, exclusions and exemptions, and other related provisions and to provide that collection of the New Tax will commence on July 1, 2021.

The District was created by the City Council to induce and encourage the construction of a commercial development within the District generally consisting of commercial space, civic and institutional space and open space ("**Project**"), which Project may be developed on property within the District in multiple phases, by providing funds to EVT Lake Charles, LLC and Palma Properties Investment, LLC (collectively, "**Owners**"), from sources including but not limited to the New Tax. The New Tax will be pledged and disbursed for the benefit of the Owners and the Project to assist in the construction, development and operation of the Project pursuant to the terms of a Cooperative Endeavor Agreement to be entered into among the City of Lake Charles ("**City**"), the District, and the Owners ("**CEA**") in accordance with Section 14(C) of Article VII of the Louisiana Constitution of 1974, as amended. A copy of the CEA is on file with Lynn Thibodaux, Clerk of the City Council, 4<sup>th</sup> Floor, 326 Pujos Street, Lake Charles, Louisiana.

The City and the District reasonably anticipate that the Project will stimulate the local economy by adding permanent and temporary construction jobs, improving the retention, expansion, and recruitment of businesses within the City, enhancing quality of life, developing underutilized land, and increasing the *ad valorem* tax base and sales and use tax collections, which will thereby be a driving force behind economic development, job

creation and growth in the City and a direct benefit to currently unemployed and low-income residents of the City (collectively, "**Economic Benefits**").

The District encompasses approximately 16.858 acres in the City, and the boundaries of the District are generally described as follows:

A CERTAIN TRACT OR PARCEL OF LAND DESIGNATED AS TRACT 1 CONTAINING 16.858 ACRES OR 734,337 SQUARE FEET, LOCATED IN SECTION 25, T10S - R9W, CALCASIEU PARISH, STATE OF LOUISIANA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE INTERSECTION OF THE EASTERLY RIGHT OF WAY LINE OF NELSON ROAD AND THE NORTHERLY RIGHT OF WAY LINE OF HAM REID ROAD, SAID POINT BEING THE "POINT OF COMMENCEMENT" AND LABELED "P.O.C.;"

THEN, NORTH 01 DEGREES 00 MINUTES 36 SECONDS EAST A DISTANCE OF 227.21 FEET TO A POINT;  
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THEN, ALONG A CURVE TO THE RIGHT, HAVING A DELTA OF 01 DEGREES 23 MINUTES 13 SECONDS, A RADIUS OF 22858.31 FEET, A LENGTH OF 553.30 FEET AND A CHORD BEARING OF NORTH 00 DEGREES 36 MINUTES 36 SECONDS EAST A DISTANCE OF 553.29 FEET TO A POINT;

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DISTANCE OF 4.84 FEET TO A POINT;

TO THE "POINT OF BEGINNING".

ALL AS SHOWN ON THE MAP ON FILE WITH LYNN F. THIBODEAUX, CLERK  
OF THE COUNCIL, 4<sup>TH</sup> FLOOR, 326 PUJO STREET, LAKE CHARLES,  
LOUISIANA.

The public is further notified that the Board intends to levy and collect the New Tax within the boundaries of the Nelson Market Economic Development District commencing July 1, 2021. The New Tax will be pledged and disbursed for the benefit of the Owners and the Project to assist in the construction, development and operation of the Project pursuant to the terms of the CEA.

**THE PUBLIC IS NOTIFIED THAT THE BOARD WILL MEET IN OPEN AND PUBLIC SESSION TO CONSIDER ADOPTING THE RESOLUTION AMENDING AND RESTATING THE ORIGINAL RESOLUTION AT ITS MEETING OF THE BOARD TO BE HELD ON MAY 5, 2021, AT THE COUNCIL CHAMBERS ON 326 PUJO STREET, LAKE CHARLES, LOUISIANA WHICH BEGINS AT 5:30 P.M. IMMEDIATELY PRECEDING THE BEGINNING OF THE CITY COUNCIL MEETING, AND THE BOARD WILL HEAR ANY OBJECTIONS BY THE PUBLIC TO THE PROPOSED RESOLUTION AMENDING AND RESTATING THE ORIGINAL RESOLUTION AND THE NEW TAX.**

STATE OF LOUISIANA

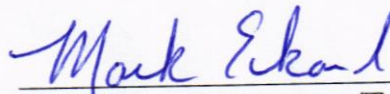
PARISH OF CALCASIEU

I, Mark Eckard, do hereby certify that I am the duly qualified and acting Secretary/Treasurer of the Board of Directors of the Nelson Market Economic Development District.

I further certify that the above and foregoing is a true and correct copy of Resolution No. 21-2 entitled "A RESOLUTION AMENDING AND RESTATING RESOLUTION NO. 19-5 OF THE NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT AUTHORIZING THE NELSON ECONOMIC DEVELOPMENT DISTRICT TO LEVY AND COLLECT A ONE PERCENT (1.0%) SALES AND USE TAX 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 THE NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT AND A ONE PERCENT (1.0%) HOTEL OCCUPANCY TAX WITHIN THE BOUNDARIES OF THE NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT COMMENCING JULY 1, 2021, IN ORDER TO PROVIDE FOR VENDOR'S COMPENSATION, EXCLUSIONS AND EXEMPTIONS, AND OTHER NECESSARY PROVISIONS; AND OTHERWISE PROVIDING WITH RESPECT THERETO."

adopted at a regular meeting of the Board of Directors of the Nelson Market Economic Development District, held on May 5, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature, this 6th day of May, 2021.



**Mark Eckard, Secretary/Treasurer  
Nelson Market Economic Development District**