

ARTICLE XI. SPECIAL DISTRICTS

DIVISION I. – GENERALLY.

Sec. 2-456. Purpose.

- (a) This Article establishes the following types of special districts:
 - (1) Community Development Districts
 - (2) Economic Development Districts
- (b) This Article also provides for the preparation and adoption of a budget by a special district in which the law requires that the parish council also approve such budget, shall fully comply with the provisions herein and any preparation and adoption of the budget by the special district contrary to any provisions of this article is hereby expressly prohibited.
 - (1) It is the intent of the parish council that this article shall apply to all special districts created pursuant to and under authority of section 19 of article VI of the state constitution of 1974; those special districts continued in existence and provided for in the transitional provisions of article XIV, section 16 of the state constitution of 1974; and any and all other special districts created by constitutional, state statutory or local ordinance authority or a combination of one or more authorities, when any law ordinance requires that the parish council approve the budget of the political special district or political subdivision.

(Code 1998, § 2-071.00; Ord. No. 84-64, 3-15-1984)

DIVISION II. – COMMUNITY DEVELOPMENT DISTRICTS.

Sec. 2 - 457. Lakeshore Villages Master Community Development District.

- (a) *Authority.* By virtue of LA RS 33:9039.14 et seq and other constitutional and statutory authority, the Parish Council is authorized to create Community Development Districts in unincorporated areas of St. Tammany Parish.
- (b) *Created.* The community development district hereby created shall be known and designated as “Lakeshore Villages Master Community Development District” and as such shall have all of the rights, powers and privileges granted and conferred by the Act and other constitutional and statutory authority, including the authority to incur debt, to issue bonds and to levy parcel fees and to acquire or construct infrastructure and provide services.

(Code 1998, § 18-085.02; Ord. No. 07-1540, 4-5-2007)
- (c) *Boundaries.* The boundaries of the Lakeshore Villages Master Community Development District are described as follows:

General Description of Property. The property is located east of I-10 Exit 261 and north of Lakeshore Boulevard East and south of North Diversion Canal and west of the East Diversion Canal, including the access roadway of Lakeshore Boulevard East and roadway from I-10 Service road, both to the property of about 1,250.5 acres within the existing levees. (More fully described as “Outside Toe of New Levee” 1,235.68 acres, “Lakeshore Boulevard East” 9.6992 acres, “90 Access Roadway” 5.134 acres. Complete legal descriptions are attached to referenced Ordinance C.S. No. 07-1497 on file in the official records of the St. Tammany Parish Council office)
- (d) *Commissioners.* The governing body of the Lakeshore Villages Master Community Development District shall be a five (5) member board of supervisors.

(Code 1998, § 18-085.03; Ord. No. 07-1497, 1-4-2007; Ord. No. 07-1540, 4-5-2007)

Secs. 2 – 457 — 2 - 460. Reserved.**DIVISION III. – ECONOMIC DEVELOPMENT DISTRICTS.****Sec. 2 - 461. Establishment.**

- (a) *Authority.* By virtue of R.S. 33:9038.31 et seq., and other Constitutional and statutory authority, the Parish Council is authorized to create economic development districts in unincorporated areas of the parish.

(Code 1998, § 18-096.01)

- (b) This Section establishes the following Economic Development Districts:

- (1) Rooms To Go St. Tammany Economic Development District
- (2) Colonial Pinnacle Nord Du Lac Economic Development District
- (3) Airport Road Economic Development District
- (4) Highway 59 Economic Development District
- (5) Highway 1077 Economic Development District
- (6) Highway 434 Economic Development District
- (7) Highway 1088 Economic Development District

Sec. 2 - 462. Rooms To Go St. Tammany Economic Development District.

- (a) *Created.* The economic development district hereby created shall be known and designated as the "Rooms To Go St. Tammany Economic Development District". As provided by the Act, the governing body of the district shall be the parish council. The district shall be a political subdivision of the state and shall possess such powers and authority and have such duties, rights, powers and privileges granted and conferred pursuant to the Act.

(Code 1998, § 18-095.02)

- (b) *Boundaries.* The boundaries of the Rooms To Go St. Tammany Economic Development District are described as follows:
- A certain parcel of land, lying and situated in section 13, Township 8 south, Range 14 east, St. Tammany Parish, Louisiana, and more fully described as follows: From the quarter section corner common between sections 13 and 24, Township 8 south, Range 14 east; thence go north 89 degrees, 02 minutes, 36 seconds east 643.17 feet to a ½ inch iron and the point of beginning.
 - Thence go north 03 degrees, 47 minutes, 48 seconds west 1873.41 feet to a ½ inch iron rod. Thence north 67 degrees, 05 minutes, 11 seconds east 920.00 feet to a ½ inch iron rod on the westerly right-of-way line of Old Military Road. Thence south 23 degrees, 10 minutes 54 seconds east 1,810.00 feet along said right-of-way line of Old Military Road to a ½ inch iron rod at the intersection with the western right-of-way line of Interstate Highway 1-15. Thence south 09 degrees, 54 minutes, 44 seconds east 554.65 feet along said right-of-way line of I-59 to a ½ inch iron rod and a point of departure from I-59. Thence south 89 degrees, 02 minutes, 36 seconds west 1,530.00 feet to the point of beginning.
 - Containing 60.238 acres of land, more or less, a certain parcel of land, lying and situated in section 13, Township 8 south, Range 14 east, St. Tammany Parish, Louisiana, in accordance with J.V. Burkes and Associates Survey #20071022, dated April 24, 2007.

(Code 1998, § 18-095.03; Ord. No. 07-1589, 6-7-2007)

- (c) *Fund.*

- (1) In accordance with state law, there is hereby created a special trust fund to be named the "Rooms To Go St. Tammany Economic Development District Trust Fund," the purpose of which will be

- to fund economic development projects selected by the district.
- (2) In accordance with state law, there is levied in the district a new additional sales tax of 0.0075 percent upon sale at retail, use, lease or rental, consumption, and storage for use or consumption, of tangible personal property, upon the lease or rental of tangible personal property and on sales of services in the district.
 - (3) 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, shall apply in the assessment, collection, administration and enforcement of the district tax, the provisions of which Uniform Local Sales Tax Code are hereby incorporated by reference.
 - (4) The entire amount of the district tax is pledged and designated as the local sales tax increment, which is to be deposited in this special trust fund, together with a like amount of state sales tax, to the extent approved by the state, for the furtherance of economic development projects through reimbursement of costs of economic development projects, on a cash basis.
 - (5) Notwithstanding anything to the contrary contained herein, sales tax increments within the district, if any, shall be used only for projects that meet the definition of "economic development project" as that term is defined in R.S. 33:9038.34(M).
 - (6) *Vendor's compensation.* For the purpose of compensating the dealer in accounting for and remitting the district tax levied by this section, each dealer shall be allowed 1.10 percent of the amount of district tax due and accounted for and remitted to the tax collector in the form of a deduction in submitting his report and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.
 - (7) *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 1974 that are not allowed as an exclusion or exemption from state sales tax. Included within the tax base of the district tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the constitution or statutes of the state.
 - (8) *Tax collector.* The district tax is authorized to be collected by a "collector" which term shall mean the sales tax department of the parish sheriff's office. The collector is hereby authorized, empowered and directed to carry into effect the provisions of this article, 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.
 - (9) With regard to the collection of the district tax on any motor vehicle, automobile, truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license tax, this governing authority, acting through the collector, on behalf of the district, is authorized to enter into an agreement with the vehicle commissioner, department of public safety and corrections, as provided by R.S. 47:303(B).
 - (10) 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 section relating to the district tax shall be promptly deposited by the collector for the account of the district in the trust fund, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the collector with said fiscal agent pending the final determination of the protest or litigation.
 - (11) *Penalty, interest and attorney's fees.* If the amount of district tax due by the dealer is not paid on time, penalties, interest and attorney's fees shall be imposed as provided by law.
 - (12) *No qualified electors.* The parish registrar of voters has issued and executed a certificate certifying the absence of any qualified electors in the district, therefore, pursuant to state law, no

- election shall be required to authorize the levy of the district tax.
- (13) *Designation of baseline collection rate.* The district tax levied is a new sales tax and the full amount thereof is hereby designated by the parish council to be used in determining the local sales tax increment pursuant to the Act. The initial annual baseline collection rate for the district, which is the amount of the district tax collected in the district in the most recent completed fiscal year prior to the establishment of the district, is hereby designated to be \$0.00 (the "initial baseline collection rate"), as the district tax was not levied during the most recently completed fiscal year of this governing authority prior to the establishment of the district. The monthly baseline collection rate, which is the initial annual baseline collection rate divided by 12, is hereby designated to be \$0.00 (the "monthly baseline collection rate").
- (14) *CFO certification.* The chief financial officer of the parish has issued and executed a certificate certifying as to the accuracy of the initial annual baseline collection rate and monthly baseline collection rate, which was previously published one time in the St. Tammany Farmer, the official journal of the parish.
- (15) *Designation of sales tax increment.* The parish council hereby designates the entire amount of the district tax as the local sales tax increment, which is to be deposited in the special trust fund created herein for the furtherance of economic development projects 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.
- (16) *Use of sales tax increments.* Notwithstanding anything to the contrary contained herein, sales tax increments within the district, if any, shall be used only for projects that meet the definition of "economic development project" as that term is defined in R.S. 33:9038.34(M).
- (17) *Authorization of officers.* The parish president and his staff are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this section.

(Code 1998, § 18-095.04; Ord. No. 07-1589, 6-7-2007; Ord. No. 07-1590, 6-7-2007; Ord. No. 07-1694, 11-1-2007)

Sec. 2 - 463. Colonial Pinnacle Nord Du Lac Economic Development District.

- (a) *Created.* The economic development district hereby created shall be known and designated as the "Colonial Pinnacle Nord du Lac Economic Development district, (the "district")." As provided by the Act, the governing body of the district shall be the parish council. The district shall be a political subdivision of the state and shall possess such powers and authority and have such duties, rights, powers and privileges granted and conferred pursuant to the Act.

(Code 1998, § 18-096.02)

- (b) *Boundaries.* The boundaries of the Colonial Pinnacle Nord du Lac Economic Development District are described as follows: A certain piece or portion of land situated in section 47, Township 7 south, Range 11 east, St. Tammany Parish, Louisiana being more fully described as follows:
- (1) *Tract "A."* A certain piece or portion of land situated in section 47, Township 7 south, range 11 east, St. Tammany Parish, Louisiana being more fully described as follows:
- Commencing from the corner common to sections 12, 13 and 46, Township 7 south, range 10 east, St. Tammany Parish, Louisiana run north 00 degrees 40 minutes 50 seconds east for a distance of 1,423.63 feet to a point; thence run north 89 degrees 23 minutes 30 seconds east for a distance of 1,109.12 feet to a point; thence run north 89 degrees 14 minutes 55 seconds east for a distance of 95.62 feet to a point; thence run north 89 degrees 17 minutes 06 seconds east for a distance of 700.84 to a point on the north right-of-way of Interstate 12 and the east right-of-way of Louisiana Highway 21 also being the point of beginning.
 - From the point of beginning and leaving said north right-of-way and running along said east

- right-of-way north 28 degrees 42 minutes 20 seconds east for a distance of 228.29 feet to a point; thence run north 33 degrees 51 minutes 41 seconds east for a distance of 37.00 feet to a point on the south right-of-way of Pinnacle Parkway; thence leaving said south right-of-way of Louisiana State Highway 21 and running along said south right-of-way of Pinnacle Parkway south 56 degrees 08 minutes 18 seconds east for a distance of 135.18 feet to a point on a curve to the right (clockwise and tangent); thence run along said curve with a radius of 280.00 feet and an arc length of 129.81 feet to a point; thence run south 29 degrees 34 minutes 34 seconds east for a distance of 77.97 feet to a point on a curve to the left (counterclockwise and tangent); thence run along said curve with a radius of 440.00 feet and an arc length of 88.65 feet to a point; Thence leaving said right-of-way run south 51 degrees 51 minutes 57 seconds west for a distance of 221.63 feet to a point on the north right-of-way of Interstate 12; thence run along said right-of-way north 48 degrees 43 minutes 29 seconds west for a distance of 326.61 feet back to the point of beginning. Said parcel of land contains 2.25 acres or 98,068.70 square feet more or less.
- (2) *Tract "B."* A certain piece or portion of land situated in section 47, Township 7 south, range 11 east, St. Tammany Parish, Louisiana being more fully described as follows:
- Commencing from the corner common to sections 12, 13 and 46, Township 7 south, range 10 east, St. Tammany Parish, Louisiana run north 00 degrees 40 minutes 50 seconds east for a distance of 1,423.63 feet to a point; thence run north 89 degrees 23 minutes 30 seconds east for a distance of 1,109.12 feet to a point; thence run north 89 degrees 14 minutes 55 seconds east for a distance of 95.62 feet to a point; thence run north 89 degrees 17 minutes 06 seconds east for a distance of 700.84 to a point on the north right-of-way of Interstate 12 and the east right-of-way of Louisiana State Highway 21; thence leaving said north right-of-way and running along said east right-of-way north 28 degrees 42 minutes 20 seconds east for a distance of 228.29 feet to a point; thence run north 33 degrees 51 minutes 41 seconds east for a distance of 127.00 feet to a point on the north right-of-way of Pinnacle Parkway also being the point of beginning.
 - From the point of beginning and leaving said north right-of-way of Pinnacle Parkway and running along said south right-of-way of Louisiana State Highway 21 north 33 degrees 51 minutes 41 seconds east for a distance of 131.04 feet to a point; thence run north 12 degrees 58 minutes 10 seconds west for a distance of 31.42 feet to a point; thence leaving said right-of-way run south 55 degrees 34 minutes 51 seconds east for a distance of 200.00 feet to a point; thence run north 33 degrees 50 minutes 05 seconds east for a distance of 200.16 feet to a point; thence run south 56 degrees 03 minutes 45 seconds east for a distance of 133.27 feet to a point; thence run south 34 degrees 02 minutes 02 seconds west for a distance of 393.82 feet to a point; thence run south 29 degrees 34 minutes 34 seconds east for a distance of 68.51 feet to a point on a curve to the left (counterclockwise and tangent); thence run along said curve with a radius of 350.00 feet and an arc length of 37.83 feet to a point; thence run north 89 degrees 15 minutes 56 seconds east for a distance of 2,228.41 feet to a point; thence run south 21 degrees 01 minutes 24 seconds west for a distance of 288.34 feet to a point; thence run south 24 degrees 03 minutes 50 seconds east for a distance of 129.53 feet to a point; thence run south 68 degrees 58 minutes 39 seconds east for a distance of 2,372.21 feet to a point; thence run south 21 degrees 01 minutes 30 seconds west for a distance of 675.48 feet to a point; thence run north 68 degrees 58 minutes 39 seconds west for a distance of 446.91 feet to a point; thence run south 21 degrees 01 minutes 21 seconds west for a distance of 221.43 feet to a point; thence run south 60 degrees 15 minutes 51 seconds east for a distance of 361.74 feet to a point; thence run south 30 degrees 33 minutes 52 seconds west for a distance of 177.94 feet to a point on the north right-of-way of Interstate 12.
- (3) Thence run along said north right-of-way the following:
- North 68 degrees 55 minutes 27 seconds west for a distance of 214.25 feet to a point; south

- 67 degrees 31 minutes 58 seconds west for a distance of 415.14 feet to a point; north 68 degrees 56 minutes 31 seconds west for a distance of 2,148.28 feet to a point on a curve to the right (clockwise and tangent); along said curve with a radius of 23,068.31 feet and an arc length of 252.24 feet to a point; north 64 degrees 20 minutes 14 seconds west for a distance of 101.17 feet to a point; north 69 degrees 53 minutes 37 seconds west for a distance of 704.32 feet to a point; north 55 degrees 10 minutes 42 seconds west for a distance of 315.57 feet to a point; north 36 degrees 18 minutes 47 seconds west for a distance of 272.27 feet to a point; north 10 degrees 45 minutes 52 seconds west for a distance of 298.56 feet to a point; thence leaving said right-of-way run north 51 degrees 51 minutes 57 seconds east for a distance of 401.51 feet to a point on the south right-of-way of Pinnacle Parkway; thence run along said right-of-way south 65 degrees 54 minutes 56 seconds east for a distance of 33.00 feet to a point; thence leaving said right-of-way run north 37 degrees 47 minutes 40 seconds east for a distance of 82.35 feet to a point on the north right-of-way of Pinnacle Parkway.
- (4) Thence run along said right-of-way the following:
- North 65 degrees 54 minutes 56 seconds west for a distance of 91.00 feet to a point on a curve to the right (clockwise and tangent); along said curve with a radius of 360.00 feet and an arc length of 228.33 feet to a point; north 29 degrees 34 minutes 34 seconds west for a distance of 77.97 feet to a point on a curve to the left (counterclockwise and tangent); along said curve with a radius of 360.00 feet and an arc length of 48.58 feet to a point; north 29 degrees 52 minutes 30 seconds west for a distance of 50.74 feet to a point on a curve to the left (counterclockwise and non-tangent); along said curve with a radius of 370.00 feet with an arc length of 71.14 feet, a chord bearing of north 50 degrees 37 minutes 49 seconds west and a chord length of 71.03 feet to a point; north 56 degrees 08 minutes 18 seconds west for a distance of 135.18 feet back to the point of beginning.
- (5) Said parcel of land contains 137.41 acres or 5,985,593.63 square feet, more or less.

(Code 1998, § 18-096.03; Ord. No. 07-1591, 6-7-2007; Ord. No. 07-1717, 12-6-2007)

(c) *Fund.*

- (1) In accordance with state law, there is hereby created a special trust fund to be named the "Colonial Pinnacle Nord du Lac Economic Development District Trust Fund," the purpose of which will be to fund economic development projects selected by the district.
- (2) In accordance with state law, there is levied in the district a new additional sales tax of 0.0075 percent upon sale at retail, use, lease or rental, consumption, and storage for use or consumption, of tangible personal property, upon the lease or rental of tangible personal property and on sales of services in the district.
- (3) The additional local sales levied pursuant to this section is desired to be levied and used solely from the area described herein.
- (4) 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, shall apply in the assessment, collection, administration and enforcement of the district tax, the provisions of which Uniform Local Sales Tax Code are hereby incorporated by reference.
- (5) The entire amount of the district tax is pledged and designated as the local sales tax increment, which is to be deposited in this special trust fund, together with a like amount of state sales tax, to the extent approved by the state, for the furtherance of economic development projects through reimbursement of costs of economic development projects, on a cash basis.
- (6) Notwithstanding anything to the contrary contained herein, sales tax increments within the district, if any, shall be used only for projects that meet the definition of "economic development project" as that term is defined in R.S. 33:9038.34(M).

- (7) *Vendor's compensation.* For the purpose of compensating the dealer in accounting for and remitting the district tax levied by this section, each dealer shall be allowed 1.10 percent of the amount of district tax due and accounted for and remitted to the tax collector in the form of a deduction in submitting his report and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.
- (8) *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 1974 that are not allowed as an exclusion or exemption from state sales tax. Included within the tax base of the district tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the constitution or statutes of the state.
- (9) *Tax collector.* The district tax is authorized to be collected by a "collector" which term shall mean the sales tax department of the parish sheriff's office. The collector is hereby authorized, empowered and directed to carry into effect the provisions of this article, 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.
- (10) With regard to the collection of the district tax on any motor vehicle, automobile, truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license tax, this governing authority, acting through the collector, on behalf of the district, is authorized to enter into an agreement with the vehicle commissioner, department of public safety and corrections, as provided by R.S. 47:303(B).
- (11) 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 article relating to the district tax shall be promptly deposited by the collector for the account of the district in the trust fund, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the collector with said fiscal agent pending the final determination of the protest or litigation.
- (12) *Penalty, interest and attorney's fees.* If the amount of district tax due by the dealer is not paid on time, penalties, interest and attorney's fees shall be imposed as provided by law.
- (13) *No qualified electors.* The parish registrar of voters has issued and executed a certificate certifying the absence of any qualified electors in the district, therefore, pursuant to state law, no election shall be required to authorize the levy of the district tax.
- (14) *Designation of baseline collection rate.* The district tax levied is a new sales tax and the full amount thereof is hereby designated by the parish council to be used in determining the local sales tax increment pursuant to the Act. The initial annual baseline collection rate for the district, which is the amount of the district tax collected in the district in the most recent completed fiscal year prior to the establishment of the district, is hereby designated to be \$0.00 (the "initial baseline collection rate"), as the district tax was not levied during the most recently completed fiscal year of this governing authority prior to the establishment of the district. The monthly baseline collection rate, which is the initial annual baseline collection rate divided by 12, is hereby designated to be \$0.00 (the "monthly baseline collection rate").
- (15) *CFO certification.* The chief financial officer of the parish has issued and executed a certificate certifying as to the accuracy of the initial annual baseline collection rate and monthly baseline collection rate, which was previously published one time in the St. Tammany Farmer, the official journal of the parish.
- (16) *Designation of sales tax increment.* The parish council hereby designates the entire amount of the district tax as the local sales tax increment, which is to be deposited in the special trust fund created

herein for the furtherance of economic development projects and hereby pledges and dedicates to such purpose the local sales tax increment.

- (17) *Authorization of officers.* The Parish President and his staff are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this section.

(Code 1998, § 18-096.04; Ord. No. 07-1591, 6-7-2007; Ord. No. 07-1592, 6-7-2007; Ord. No. 07-1692, 11-1-2007)

Sec. 2 - 464. Airport Road Economic Development District.

- (a) *Created.* An economic development district is hereby created within the parish, to be named the "Airport Road Economic Development District," having the geographical boundaries set forth below, all pursuant to the Act. As provided by the Act, the governing body of the district shall be the parish council. As provided by the Act, the district shall be a political subdivision of the state and shall possess such powers and authority and have such duties as provided in the Act and other law.
- (b) *Boundaries.* The boundaries of the Airport Road Economic Development District are described as follows:
- All that certain piece or parcel of land situated in St. Tammany Parish, Louisiana, being more fully described as, commencing at a point located at the section corner common to sections 1 and 12, Township 8 south, Range 13 east and sections 7 and 7, Township 9 south, Range 14 east, said point being the point of beginning;
 - From the point of beginning proceed north 89 degrees 41 minutes 16.0 seconds east, 7,956.402 feet;
 - Thence proceed south 0 degrees 0 minutes 0.0 seconds west, 5,307.216 feet;
 - Thence proceed north 89 degrees 54 minutes 21.0 seconds east, 2,733.419 feet;
 - Thence proceed north 89 degrees 53 minutes 58.0 seconds east, 2,852.633 feet;
 - Thence proceed south 0 degrees 10 minutes 23.0 seconds east, 6,503.294 feet;
 - Thence proceed south 89 degrees 33 minutes 42.0 seconds east, 1,125.316 feet;
 - Thence proceed south 1 degrees 10 minutes 19.0 seconds east, 1,364.517 feet;
 - Thence proceed south 89 degrees 51 minutes 50.0 seconds west, 8,230.285 feet;
 - Thence proceed north 1 degrees 0 minutes 21.6 seconds west, 7,109.55 feet;
 - Thence proceed north 7 degrees 40 minutes 16.4 seconds east, 806.858 feet;
 - Thence proceed south 88 degrees 54 minutes 55.1 seconds west, 1,749.784 feet;
 - Thence proceed south 10 degrees 1 minutes 24.4 seconds east, 805.226 feet;
 - Thence proceed south 1 degrees 14 minutes 7.3 seconds east, 1,782.815 feet;
 - Thence proceed north 88 degrees 45 minutes 52.8 seconds east, 101.656 feet;
 - Thence proceed south 1 degrees 14 minutes 7.3 seconds east, 1,385.608 feet;
 - Thence proceed north 78 degrees 30 minutes 4.4 seconds west, 516.837 feet;
 - Thence proceed north 0 degrees 16 minutes 43.0 seconds west, 1,206.578 feet;
 - Thence proceed north 89 degrees 53 minutes 16.0 seconds west, 4,349.587 feet;
 - Thence proceed north 1 degrees 23 minutes 5.2 seconds west, 2,642.089 feet;
 - Thence proceed north 1 degrees 6 minutes 53.9 seconds west, 5,275.049 feet to the point of beginning.

(Code 1998, ch. 18, art. X; Ord. No. 14-3082, 2-20-2014)

Sec. 2 - 465. Highway 59 Economic Development District.

- (a) *Created.* An economic development district is hereby created within the parish, to be named the "Highway 59 Economic Development District," (the "district") having the geographical boundaries set forth below, all pursuant to the Act. As provided by the Act, the governing body of the district shall be the parish council. As provided by the Act, the district shall be a political subdivision of the state and shall possess such powers and authority and have such duties as provided in the Act and other law.

(b) *Boundaries*. The boundaries of the Highway 59 Economic Development District are described as follows:

- All that certain piece or parcel of land situated in St. Tammany Parish, Louisiana, being more fully described as, commencing at a point located at the Section corner common to Sections 17, 18, 19, and 20, Township 7 south, Range 12 east proceed south 87 degrees 54 minutes 20 seconds west a distance of 1,297.67 feet to a point, said point being the point of beginning;
 - From the point of beginning proceed south 0 degrees 2 minutes 56 seconds west, 1,293.298 feet;
 - Thence proceed north 88 degrees 30 minutes 47 seconds east, 260.143 feet;
 - Thence proceed south 66 degrees 8 minutes 4 seconds east, 193.391 feet;
 - Thence proceed south 37 degrees 8 minutes 57 seconds east, 210.61 feet;
 - Thence proceed south 26 degrees 53 minutes 0 seconds east, 83.667 feet;
 - Thence proceed south 6 degrees 31 minutes 11 seconds east, 145.599 feet;
 - Thence proceed south 28 degrees 58 minutes 4 seconds west, 264.548 feet;
 - Thence proceed south 88 degrees 46 minutes 12 seconds west, 1,873.652 feet;
 - Thence proceed south 3 degrees 2 minutes 51 seconds east, 620.072 feet;
 - Thence proceed south 88 degrees 48 minutes 49 seconds west, 1,334.882 feet;
 - Thence proceed south 0 degrees 0 minutes 40 seconds east, 1,973.447 feet;
 - Thence proceed north 89 degrees 59 minutes 53 seconds west, 410.498 feet;
 - Thence proceed south 2 degrees 10 minutes 55 seconds west, 249.973 feet;
 - Thence proceed south 89 degrees 35 minutes 26 seconds west, 658.171 feet;
 - Thence proceed south 0 degrees 26 minutes 23 seconds east, 681.555 feet to a point on the northern right-of-way of Commercial Boulevard;
 - Thence proceed south 89 degrees 0 minutes 18 seconds west along said right-of-way, 200.995 feet to a point on the eastern right-of-way of Highway 59;
 - Thence proceed south 0 degrees 25 minutes 3 seconds west along said right-of-way, 1,300.387 feet;
 - Thence leaving the eastern right-of-way of Highway 59 proceed north 56 degrees 32 minutes 20 seconds east, 133.2 feet;
 - Thence proceed south 72 degrees 37 minutes 31 seconds east, 399.9 feet;
 - Thence proceed south 23 degrees 58 minutes 7 seconds west, 717.58 feet;
 - Thence proceed south 63 degrees 18 minutes 40 seconds east, 980.644 feet;
 - Thence proceed north 28 degrees 56 minutes 17 seconds east, 650.365 feet to a point on the southern right-of-way of I-12;
 - Thence proceed south 57 degrees 50 minutes 28 seconds east along said right-of-way, 4,705.709 feet;
 - Thence leaving the southern right-of-way of I-12 proceed south 0 degrees 11 minutes 3 seconds east, 276.475 feet;
 - Thence proceed north 62 degrees 54 minutes 18 seconds west, 4,345.626 feet;
 - Thence proceed south 0 degrees 21 minutes 39 seconds east, 1,792.253 feet;
 - Thence proceed south 89 degrees 48 minutes 11 seconds west, 1,506.362 feet;
 - Thence proceed south 0 degrees 29 minutes 36 seconds west, 353.251 feet;
 - Thence proceed north 89 degrees 46 minutes 41 seconds west, 356.569 feet to a point on the western right-of-way of Highway 59;
 - Thence proceed north 4 degrees 5 minutes 48 seconds east along said right-of-way, 571.568 feet;
 - Thence leaving said right-of-way proceed north 88 degrees 56 minutes 31 seconds west, 628.697 feet;
 - Thence proceed north 1 degrees 8 minutes 39 seconds west, 443.898 feet;
 - Thence proceed north 89 degrees 50 minutes 25 seconds west, 1,122.855 feet;
 - Thence proceed north 10 degrees 48 minutes 13 seconds east, 1,352.356 feet;
 - Thence proceed north 89 degrees 53 minutes 24 seconds west, 2,145.671 feet;
 - Thence proceed north 1 degrees 32 minutes 4 seconds west, 1,384.266 feet;

- Thence proceed north 90 degrees 0 minutes 0 seconds east, 510.677 feet;
- Thence proceed north 0 degrees 14 minutes 42 seconds west, 1,313.632 feet;
- Thence proceed north 89 degrees 47 minutes 48 seconds east, 1,370.784 feet;
- Thence proceed north 40 degrees 11 minutes 2 seconds east, 428.383 feet;
- Thence proceed north 63 degrees 8 minutes 59 seconds west, 643.5 feet;
- Thence proceed north 57 degrees 49 minutes 3 seconds west, 1,346.904 feet;
- Thence proceed north 58 degrees 19 minutes 48 seconds west, 773.65 feet;
- Thence proceed north 0 degrees 15 minutes 43 seconds west, 2,225.527 feet;
- Thence proceed south 89 degrees 59 minutes 25 seconds east, 3,458.367 feet to the centerline of the Tammany Trace;
- Thence proceed north 10 degrees 31 minutes 48 seconds east along the centerline of the Tammany Trace, 2,415.268 feet;
- Thence leaving the centerline of the Tammany Trace proceed north 90 degrees 0 minutes 0 seconds east, 232.416 feet;
- Thence proceed north 0 degrees 40 minutes 41 seconds west, 246.466 feet;
- Thence proceed north 88 degrees 40 minutes 37 seconds east, 2,898.188 feet;
- Thence proceed south 14 degrees 4 minutes 18 seconds east, 279.369 feet;
- Thence proceed south 0 degrees 3 minutes 33 seconds west, 533.507 feet;
- Thence proceed south 23 degrees 40 minutes 2 seconds east, 586.403 feet;
- Thence proceed north 87 degrees 54 minutes 20 seconds east, 865.542 feet to the point of beginning.

(Code 1998, ch. 18, art. X; Ord. No. 14-3082, 2-20-2014)

Sec. 2 - 466. Highway 1077 Economic Development District.

- (a) *Created.* An economic development district is hereby created within the parish, to be named the "Highway 1077 Economic Development District" (the "district"), having the geographical boundaries set forth below, all pursuant to the Act. As provided by the Act, the governing body of the district shall be the parish council. As provided by the Act, the district shall be a political subdivision of the state and shall possess such powers and authority and have such duties as provided in the Act and other law.
- (b) *Boundaries.* The boundaries of the Highway 1077 Economic Development District are described as follows:
- All that certain piece or parcel of land, commencing at a point located at the section corner common to sections 33 and 34, Township 6 south, Range 10 east and sections 4 and 5, Township 7 south, Range 10 east to a point, said point being the point of beginning;
 - From the point of beginning proceed north 89 degrees 55 minutes 19 seconds east along the section line common to sections 34, Township 6 south, Range 10 east and section 3, Township 7 south, Range 10 east, 2,278.655 feet to a point on the centerline of Highway 1077;
 - Thence following said centerline proceed south 24 degrees 18 minutes 53 seconds east, 2,973.642 feet to a point on the centerline of Highway 1085;
 - Thence following said centerline proceed north 88 degrees 45 minutes 36 seconds east, 921.075 feet;
 - Thence leaving said centerline proceed south 4 degrees 43 minutes 21 seconds east, 947.543 feet;
 - Thence proceed south 4 degrees 54 minutes 7 seconds east, 368.2 feet;
 - Thence proceed south 27 degrees 23 minutes 4 seconds east, 306.76 feet;
 - Thence proceed north 89 degrees 8 minutes 17 seconds east, 732.408 feet;
 - Thence proceed south 1 degrees 0 minutes 42 seconds east, 1,046.415 feet;
 - Thence proceed north 89 degrees 28 minutes 36 seconds east, 1,663.848 feet;
 - Thence proceed north 89 degrees 33 minutes 1 seconds east, 0.264 feet;

- Thence proceed north 89 degrees 37 minutes 26 seconds east, 989.242 feet;
- Thence proceed south 0 degrees 56 minutes 33 seconds east, 1,295.128 feet;
- Thence proceed north 89 degrees 58 minutes 28 seconds east, 2,679.55 feet;
- Thence proceed south 1 degrees 7 minutes 11 seconds east, 1,217.593 feet to a point on the northern right-of-way of I-12;
- Thence following said right-of-way proceed north 72 degrees 1 minutes 57 seconds west, 2,832.609 feet;
- Thence leaving said right-of-way proceed south 1 degrees 2 minutes 1 seconds east, 1,670.928 feet;
- Thence proceed south 89 degrees 50 minutes 55 seconds west, 2,650.9 feet;
- Thence proceed north 0 degrees 33 minutes 2 seconds west, 671.971 feet;
- Thence proceed south 89 degrees 45 minutes 11 seconds west, 1,335.04 feet;
- Thence proceed north 1 degrees 29 minutes 58 seconds west, 1,986.503 feet;
- Thence proceed north 74 degrees 38 minutes 19 seconds west, 1.309 feet;
- Thence proceed north 71 degrees 41 minutes 18 seconds west, 1,417.242 feet;
- Thence proceed south 0 degrees 55 minutes 59 seconds east, 1,235.647 feet;
- Thence proceed north 89 degrees 38 minutes 35 seconds west, 684.872 feet;
- Thence proceed north 0 degrees 48 minutes 24 seconds west, 1,393.475 feet;
- Thence proceed south 89 degrees 11 minutes 0 seconds west, 572.579 feet;
- Thence proceed south 1 degrees 5 minutes 53 seconds east, 753.454 feet;
- Thence proceed north 69 degrees 25 minutes 10 seconds west, 1,526.122 feet;
- Thence proceed north 1 degrees 23 minutes 52 seconds west, 1,96.673 feet;
- Thence proceed south 89 degrees 39 minutes 3 seconds west, 510.546 feet; -
- Thence proceed south 89 degrees 37 minutes 11 seconds west, 782.558 feet;
- Thence proceed south 83 degrees 55 minutes 0 seconds west, 50.836 feet;
- Thence proceed north 0 degrees 19 minutes 35 seconds west, 385.495 feet;
- Thence proceed south 89 degrees 55 minutes 19 seconds west, 1,380.465 feet to a point on the eastern right-of-way of Perrilloux Road;
- Thence following said right-of-way proceed north 0 degrees 30 minutes 5 seconds west, 561.304 feet to its intersection with the southern right-of-way of Highway 1085;
- Thence following said right-of-way proceed north 33 degrees 6 minutes 23 seconds west, 248.3 feet;
- Thence proceed north 16 degrees 8 minutes 17 seconds east, 126.2 feet;
- Thence proceed north 62 degrees 7 minutes 48 seconds east, 519.098 feet;
- Thence proceed north 55 degrees 31 minutes 48 seconds east, 394.584 feet;
- Thence proceed north 53 degrees 33 minutes 40 seconds east, 845.746 feet;
- Thence proceed north 57 degrees 52 minutes 40 seconds east, 450.546 feet;
- Thence proceed north 66 degrees 40 minutes 30 seconds east, 217.086 feet;
- Thence proceed north 77 degrees 29 minutes 45 seconds east, 323.139 feet;
- Thence proceed north 89 degrees 46 minutes 57 seconds east, 1,773.136 feet;
- Thence leaving said right-of-way proceed north 1 degrees 6 minutes 50 seconds west, 575.661 feet;
- Thence proceed north 76 degrees 51 minutes 25 seconds west, 109.05 feet;
- Thence proceed north 45 degrees 3 minutes 38 seconds west, 424.09 feet;
- Thence proceed north 63 degrees 23 minutes 29 seconds west, 480.74 feet;
- Thence proceed north 67 degrees 52 minutes 55 seconds west, 217.13 feet;
- Thence proceed north 64 degrees 4 minutes 32 seconds west, 341.368 feet;
- Thence proceed north 0 degrees 45 minutes 59 seconds west, 1,390.514 feet to the point of beginning.

(Code 1998, ch. 18, art. XII; Ord. No. 14-3085, 2-20-2014)

Sec. 2 - 467. Highway 434 Economic Development District.

- (a) *Created.* An economic development district is hereby created within the parish, to be named the "Highway 434 Economic Development District," having the geographical boundaries set forth below. As provided by the Act, the governing body of the district shall be the parish council. As provided by the Act, the district shall be a political subdivision of the state and shall possess such powers and authority and have such duties as provided in the Act and other law.
- (b) *Boundaries.* The boundaries of the Highway 434 Economic Development District are described as follows:
- All that certain piece or parcel of land, commencing at the section corner common to sections 8, 9, 16 and 17, Township 8 south, Range 13 east, said point being the point of beginning;
 - From the point of beginning proceed south 0 degrees 1 minute 39 seconds west, 4,013.798 feet to a point on the northern right-of-way of North Dixie Ranch Road;
 - Thence following the northern right-of-way of North Dixie Ranch Road proceed south 89 degrees 48 minutes 24 seconds west, 1,333.996 feet;
 - Thence proceed north 59 degrees 29 minutes 23 seconds west, 2,681.299 feet;
 - Thence leaving the northern right-of-way of North Dixie Ranch Road proceed south 44 degrees 22 minutes 23 seconds west, 436.942 feet;
 - Thence proceed south 0 degrees 14 minutes 37 seconds east, 489.888 feet;
 - Thence proceed south 72 degrees 51 minutes 23 seconds west, 1,193.644 feet;
 - Thence proceed south 27 degrees 39 minutes 28 seconds west, 240.871 feet;
 - Thence proceed north 88 degrees 15 minutes 51 seconds west, 583.214 feet to a point of the eastern right-of-way of Highway 434;
 - Thence following the eastern right-of-way of Highway 434 proceed south 30 degrees 46 minutes 19 seconds west, 1,507.705 feet;
 - Thence leaving the eastern right-of-way of Highway 434 proceed north 89 degrees 41 minutes 15 seconds west, 1,769.347 feet;
 - Thence proceed north 18 degrees 4 minutes 10 seconds east, 440.251 feet;
 - Thence proceed north 31 degrees 8 minutes 24 seconds east, 360.13 feet;
 - Thence proceed north 1 degree 24 minutes 53 seconds east, 519.62 feet;
 - Thence proceed north 57 degrees 10 minutes 54 seconds west, 147.74 feet;
 - Thence proceed north 4 degrees 7 minutes 43 seconds east, 1,186.463 feet;
 - Thence proceed north 24 degrees 7 minutes 8 seconds east, 2,037.063 feet to a point on the southern right-of-way of I-12;
 - Thence following the southern right-of-way of I-12 proceed south 58 degrees 35 minutes 50 seconds east, 515.315 feet;
 - Thence leaving the southern right-of-way of I-12 proceed north 23 degrees 49 minutes 46 seconds east, 261.78 feet;
 - Thence proceed south 89 degrees 34 minutes 25 seconds east, 1,319.253 feet;
 - Thence proceed north 0 degrees 47 minutes 23 seconds west, 925.948 feet to the section corner common to sections 7, 8, 17 and 18, Township 8 south, Range 13 east;
 - Thence proceed north 0 degrees 48 minutes 10 seconds west, 824.56 feet;
 - Thence proceed north 89 degrees 36 minutes 49 seconds east, 1,579.189 feet;
 - Thence proceed north 30 degrees 36 minutes 46 seconds east, 1,714.055 feet;
 - Thence proceed south 59 degrees 8 minutes 2 seconds east, 600.596 feet to a point on the western right-of-way of Highway 434;
 - Thence following the western right-of-way of Highway 434 proceed north 30 degrees 23 minutes 19 seconds east, 7,929.632 feet;
 - Thence leaving the western right-of-way of Highway 434 proceed south 60 degrees 23 minutes 21 seconds east, 737.793 feet;

- Thence proceed south 68 degrees 44 minutes 56 seconds east, 113.722 feet;
- Thence proceed south 81 degrees 1 minutes 38 seconds east, 113.265 feet;
- Thence proceed north 75 degrees 25 minutes 33 seconds east, 304.206 feet;
- Thence proceed south 27 degrees 21 minutes 0 seconds east, 192.252 feet;
- Thence proceed south 8 degrees 44 minutes 46 seconds east, 309.797 feet;
- Thence proceed south 45 degrees 0 minutes 0 seconds west, 566.262 feet;
- Thence proceed south 55 degrees 37 minutes 11 seconds west, 135.56 feet;
- Thence proceed south 6 degrees 45 minutes 58 seconds west, 349.849 feet;
- Thence proceed south 25 degrees 46 minutes 59 seconds west, 771.643 feet;
- Thence proceed south 19 degrees 19 minutes 24 seconds east, 480.47 feet;
- Thence proceed south 6 degrees 12 minutes 12 seconds west, 272.459 feet;
- Thence proceed south 5 degrees 39 minutes 54 seconds east, 451.031 feet;
- Thence proceed south 89 degrees 1 minutes 42 seconds west, 2,275.861 feet to the section corner common to sections 8, 9, 16 and 17, Township 8 south, Range 13 east;
- Thence proceed north 89 degrees 57 minutes 57 seconds west, 282.482 feet to a point on the eastern right-of-way of Highway 434;
- Thence following the eastern right-of-way of Highway 434 proceed south 31 degrees 5 minutes 7 seconds west, 1,536.767 feet;
- Thence leaving the eastern right-of-way of Highway 434 proceed north 88 degrees 40 minutes 41 seconds east, 1,095.478 feet;
- Thence proceed south 0 degrees 50 minutes 23 seconds east, 1,383.638 feet;
- Thence proceed north 88 degrees 35 minutes 35 seconds east, 1,028.983 feet;
- Thence proceed south 1 degrees 19 minutes 46 seconds east, 2,593.03 feet;
- Thence proceed south 89 degrees 27 minutes 50 seconds west, 1,050.084 feet to the point of beginning.

(Code 1998, ch. 18, art. XIII; Ord. No. 14-3095, 3-6-2014)

Sec. 2 - 468. Highway 1088 Economic Development District.

- (a) *Created.* An economic development district is hereby created within the parish, to be named the "Highway 1088 Economic Development District" (the "district"), having the geographical boundaries set forth below. As provided by the Act, the governing body of the district shall be the parish council. As provided by the Act, the district shall be a political subdivision of the state and shall possess such powers and authority and have such duties as provided in the Act and other law.
- (b) *Boundaries.* The boundaries of the Highway 1088 Economic Development District are described as follows:
- All that certain piece or parcel of land, commencing at a point located at the section corner common to sections 28, 29, 32, and 33, Township 7 south, Range 12 east, said point being the point of beginning;
 - From the point of beginning proceed north 35 degrees 29 minutes 17 seconds east, 4,907.294 feet;
 - Thence proceed north 0 degrees 0 minutes 0 seconds east, 6,670 feet;
 - Thence proceed south 89 degrees 3 minutes 52 seconds west, 670 feet;
 - Thence proceed north 0 degrees 31 minutes 28 seconds west, 6,791.19 feet;
 - Thence proceed south 77 degrees 47 minutes 42 seconds east, 3,227.255 feet;
 - Thence proceed north 1 degrees 41 minutes 2 seconds west, 1,900.906 feet;
 - Thence proceed south 74 degrees 52 minutes 50 seconds east, 448.876 feet;
 - Thence proceed south 74 degrees 48 minutes 7 seconds east, 6,747.593 feet;
 - Thence proceed south 13 degrees 49 minutes 52 seconds west, 927.308 feet;
 - Thence proceed south 75 degrees 44 minutes 1 seconds east, 258.831 feet;
 - Thence proceed south 13 degrees 32 minutes 41 seconds west, 607.3 feet;

- Thence proceed south 74 degrees 54 minutes 8 seconds east, 37.08 feet;
- Thence proceed north 26 degrees 26 minutes 27 seconds east, 95.68 feet;
- Thence proceed north 88 degrees 15 minutes 31 seconds east, 808.69 feet;
- Thence proceed north 89 degrees 28 minutes 36 seconds east, 1,635.9 feet;
- Thence proceed north 33 degrees 2 minutes 30 seconds east, 58.26 feet;
- Thence proceed north 83 degrees 51 minutes 26 seconds east, 55.78 feet;
- Thence proceed south 0 degrees 15 minutes 3 seconds east, 2,911.448 feet;
- Thence proceed south 89 degrees 2 minutes 18 seconds west, 3,566.998 feet;
- Thence proceed north 14 degrees 7 minutes 40 seconds west, 87.214 feet;
- Thence proceed north 21 degrees 2 minutes 24 seconds west, 170.524 feet;
- Thence proceed north 25 degrees 49 minutes 40 seconds west, 207.451 feet;
- Thence proceed north 70 degrees 7 minutes 19 seconds west, 1,785.354 feet;
- Thence proceed north 62 degrees 30 minutes 20 seconds west, 1,223.489 feet;
- Thence proceed south 27 degrees 23 minutes 15 seconds east, 3,052.608 feet;
- Thence proceed south 2 degrees 27 minutes 4 seconds east, 891.214 feet;
- Thence proceed south 21 degrees 48 minutes 5 seconds west, 2,813.741 feet;
- Thence proceed south 1 degrees 47 minutes 13 seconds west, 817.412 feet;
- Thence proceed south 7 degrees 44 minutes 1 seconds east, 1,146.463 feet;
- Thence proceed south 86 degrees 27 minutes 16 seconds west, 1,017.914 feet;
- Thence proceed north 55 degrees 37 minutes 11 seconds west, 1,503.602 feet;
- Thence proceed south 90 degrees 0 minutes 0 seconds west, 979.684 feet;
- Thence proceed south 0 degrees 35 minutes 55 seconds east, 895.468 feet;
- Thence proceed south 0 degrees 14 minutes 21 seconds west, 933.333 feet;
- Thence proceed north 86 degrees 25 minutes 25 seconds east, 1,047.037 feet;
- Thence proceed south 50 degrees 36 minutes 33 seconds east, 1,661.547 feet;
- Thence proceed north 64 degrees 28 minutes 7 seconds east, 1,974.234 feet;
- Thence proceed north 53 degrees 12 minutes 19 seconds east, 1,682.793 feet;
- Thence proceed south 81 degrees 22 minutes 33 seconds east, 813.968 feet;
- Thence proceed south 1 degrees 7 minutes 24 seconds west, 2,145.608 feet;
- Thence proceed north 89 degrees 47 minutes 21 seconds east, 689.506 feet;
- Thence proceed south 0 degrees 34 minutes 31 seconds east, 961.651 feet;
- Thence proceed south 81 degrees 49 minutes 51 seconds west, 1,514.383 feet;
- Thence proceed south 5 degrees 11 minutes 39 seconds west, 375.946 feet;
- Thence proceed south 14 degrees 2 minutes 10 seconds east, 771.845 feet;
- Thence proceed north 80 degrees 57 minutes 21 seconds east, 324.78 feet;
- Thence proceed north 87 degrees 56 minutes 38 seconds east, 1,038.332 feet;
- Thence proceed south 0 degrees 34 minutes 31 seconds east, 572.505 feet;
- Thence proceed north 84 degrees 19 minutes 58 seconds east, 3,714.456 feet;
- Thence proceed south 0 degrees 31 minutes 9 seconds east, 598.928 feet;
- Thence proceed south 89 degrees 57 minutes 5 seconds east, 1,972.667 feet;
- Thence proceed south 0 degrees 17 minutes 46 seconds west, 5,559.914 feet;
- Thence proceed south 89 degrees 51 minutes 36 seconds west, 2,181.595 feet;
- Thence proceed south 89 degrees 34 minutes 17 seconds west, 2,660.181 feet;
- Thence proceed south 0 degrees 7 minutes 25 seconds west, 3,796.254 feet;
- Thence proceed north 63 degrees 19 minutes 45 seconds west, 1,1771.75 feet;
- Thence proceed north 2 degrees 18 minutes 43 seconds east, 1,063.369 feet;
- Thence proceed south 64 degrees 59 minutes 26 seconds west, 452.235 feet;
- Thence proceed south 25 degrees 39 minutes 29 seconds west, 82.45 feet;
- Thence proceed south 0 degrees 7 minutes 57 seconds west, 329.46 feet;

- Thence proceed south 8 degrees 51 minutes 41 seconds east, 290.882 feet;
- Thence proceed north 63 degrees 19 minutes 45 seconds west, 2,548.624 feet to the point of beginning.

(Code 1998, ch. 18, art. XIV; Ord. No. 14-3096, 3-6-2014)

Secs. 2-469 – 2-474. Reserved.

DIVISION IV. – SPECIAL DISTRICT BUDGETS.

Sec. 2-475. Preparation; contents.

- (a) The governing board or commission of each district shall cause to be prepared a comprehensive budget presenting a complete financial plan for the ensuing fiscal year.
- (b) The chief executive or administrative officer of the political subdivision or, in the absence of such positions, other appropriate official, shall prepare the proposed budget.
- (c) The budget document setting forth the proposed financial plan shall include the following:
 - (1) A budget message signed by the budget preparer which shall include a summary description of the proposed financial plan, policies, and objectives, and a discussion of the most important features.
 - (2) A consolidated statement for the ensuing fiscal year showing the estimated fund balances of the political subdivision at the beginning of the year, estimates of all revenues and receipts to be received, recommended expenditures for current expenses and permanent improvements and the estimated fund balances at the conclusion of the fiscal year.
 - (3) Statements for the last completed fiscal year, estimates covering the entire current fiscal year, and projections for the ensuing fiscal year, as follows:
 - a. A statement of revenues and receipts, itemized by source. The revenue statement shall include any unexpected surpluses, delinquent taxes, and the estimated percentage of taxes collectable.
 - b. A statement of expenditures, itemized by agency, department, or organizational unit, showing the amounts for each major function, program or service, or both. The expenditure statement shall distinguish between ordinary recurring expenses of operation, unusual expenses, and capital outlay. There shall be narrative explanations of the spending agency, office, department, or other organizational unit as to its purpose and policies, increases and decreases in items, and other appropriate descriptive or qualitative data. Capital outlay items may be incorporated in a budget document containing both operating and capital outlay expenditures or in a separate capital budget document. There shall be a clear description of all capital improvements and acquisitions, estimates of costs, method of financing, recommended time for initiation and completion, and the estimated annual cost of operating and maintaining such capital improvements or acquisitions.
 - c. Statements of the general fund and each special or restricted fund, showing the resources available at the beginning of the fiscal year, revenues and receipts, expenditures, and the fund balances at the end of the fiscal year.
 - d. A statement of the total outstanding indebtedness, the amount of debt authorized but unissued, the annual debt redemption and interest requirements, and the condition of sinking funds or other assets held for redemption of debt. Any interim loans shall be identified.
- (d) The total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year.
- (e) A budget proposed for consideration of the governing authority of any district, political subdivision or special district shall be accompanied by complete and adopted appropriation ordinance or other legal instrument necessary to adopt and implement the budget. The instrument of adoption of the budget shall

contain appropriate language and provisions to the effect that the budget is adopted by the board or commission subject to the final approval of the parish council before said budget is considered finally legally adopted and implemented and said instrument of adoption shall be signed by the chairperson of the board or commission and such other officials as may be required by law. The clerk or secretary of the board or commission shall certify that the legal instrument is official, true and correct and shall show on the face of said instrument, a roll call vote of the members voting on said instrument.

(Code 1998, § 2-072.00; Ord. No. 84-64, 3-15-1984)

Sec. 2-476. Completion and submission to governing authority of special district.

The proposed budget for political subdivisions of special districts shall be completed and submitted to the governing authority of that political subdivision or special district by the person or officer required by this article or other provision of law to prepare the budget at such time to allow for the budget to be made available for public inspection no later than 15 days prior to the date scheduled for the adoption by the board or commission of the political subdivision or special district. If the special district or political subdivision does not have a legal or official office, inspection shall be available only at the office of the parish council.

(Code 1998, § 2-073.00; Ord. No. 84-64, 3-15-1984)

Sec. 2-477. Notice; public hearing.

- (a) Upon completion of the proposed budget and, if applicable, its submission to the governing authority of that political subdivision, the political subdivision shall cause to be published a notice stating that the proposed budget is available for public inspection. The notice shall also state that a public hearing on the proposed budget shall be held with the date, time and place of the hearing specified in the notice. Where applicable, publication shall be in the official journal of the political subdivision. Where there is no requirement that the political subdivision have an official journal, publication shall be in the official journal of the governing authority of the parish in which the political subdivision is located. In cases where the political subdivision is located within the boundaries of more than one parish, publication shall be in the official journal of the governing authority of each parish.
- (b) No proposed budget shall be considered for adoption or otherwise finalized until at least one public hearing has been conducted on the proposal. Nothing herein shall prohibit one or more political subdivisions from conducting joint public hearings.
- (c) No proposed budget shall be considered for adoption or otherwise finalized until a general summary indicative of the proposed budget has been published. The summary may be published in the same advertisement as the notice of availability of the proposed budget and the public hearing, but shall be published at least ten days prior to the date of the first public hearing and shall include the amount of estimated funds available and anticipated expenditures.

(Code 1998, § 2-074.00; Ord. No. 84-64, 3-15-1984)

Sec. 2-478. Public inspection.

The proposed budget of a political subdivision shall be available for public inspection at the legal office of the governing authority of the special district and at the office of the parish council for a minimum period of 15 days prior to its adoption by the political subdivision or district. If the special district or political subdivision does not have a legal or official office, or if the office is a private business or residence, public inspection shall be at the office of the parish council, Administrative Complex, in Covington, Louisiana, or other officially designated public place of the parish council.

(Code 1998, § 2-075.00; Ord. No. 84-64, 3-15-1984)

Sec. 2-479. Adoption.

- (a) All action necessary to adopt and otherwise finalize and implement the budget for an ensuing fiscal year shall be taken prior to the end of the fiscal year in progress.
- (b) Upon completion of all such action, all political subdivisions or special districts shall certify to the public that the budget has been adopted by publishing such notice in the same manner as herein provided for the notice on availability of the proposed budget and a public hearing.
- (c) The adopted budget shall be balanced with approved expenditures not exceeding the total of estimated funds available.
- (d) The adopted budget shall contain the same information as that required for the proposed budget according to section 2-457(c).

(Code 1998, § 2-076.00; Ord. No. 84-64, 3-15-1984)

Sec. 2-480. Appropriation ordinances.

Before the beginning of the fiscal year, the governing authority shall enact an ordinance or resolution making appropriations for the ensuing fiscal year. The amounts appropriated for the several offices, departments, boards, commissions and other spending agencies shall not exceed the amounts fixed therefor in the budget adopted by the governing authority. Nothing contained in this section shall be construed to prohibit the governing authority from amending or making an appropriation to and for a contingent fund to be used in cases of emergency.

(Code 1998, § 2-077.00; Ord. No. 84-64, 3-15-1984)

Sec. 2-481. Failure to make appropriation, budget; reappropriation.

- (a) If, at the end of any fiscal year, the appropriations necessary for the support of the political subdivision for the ensuing fiscal year have not been made, then 50 percent of the amounts appropriated in the appropriation ordinance or resolution for the last completed fiscal year shall be deemed reappropriated for the several objects and purposes specified in such appropriation ordinance or resolution.
- (b) If, at the end of any fiscal year, a political subdivision or special district has not adopted, in accordance with this article and other applicable law, a budget for the ensuing fiscal year with the necessary appropriations, then subject to subsection (a) of this section, those political subdivisions or special districts which are required by law to have their budgets approved by the parish council or parish governing authority shall within ten days thereof serve notice of their failure to adopt a budget for the ensuing fiscal year to the parish council, said notice to be by certified mail. Upon receipt of such notice, the parish council shall have the option of scheduling a joint public hearing with the board or commission of the political subdivision or special district to consider adoption of the budget whereat a majority vote of both bodies present shall prevail, or, the parish council president may return the matter to the political subdivision or special district which will suffice as a requirement that an acceptable budget must be adopted by said political subdivision or special district within 45 days from date of said letter.
- (c) Under no circumstances shall a political subdivision or special district exceed a period of 90 days into any ensuing fiscal year without adopting a budget in compliance with law.
- (d) Considering the application of subsection (a) of this section to those political subdivisions or special districts which have not adopted a current budget for the ensuing fiscal year, it is the intent of this article that until a budget is adopted in compliance with law, no expenditures or funding can occur for any objects or purposes under subsection (a) of this section other than for those objects or purposes identified and contained in the prior budget. Any attempt to expand the appropriations or funds to new objects and purposes is hereby expressly prohibited.

(Code 1998, § 2-078.00; Ord. No. 84-64, 3-15-1984)

Sec. 2-482. Contracts.

- (a) During the fiscal year, no office, department, board, commission or other spending agency shall expend or contract to expend any money, incur any liability, or enter into any contract which, by its terms, involves the expenditure of money for any of the purposes for which provisions are made in the appropriation ordinance or resolution, in excess of the amounts appropriated in said ordinance or resolution for such office, department, board, commission, other expending agency, or purpose for such fiscal year. Any expenditure or contract, verbal or written, made in violation of this section shall be void and no monies belonging thereto shall be paid thereon.
- (b) Any official of a political subdivision who knowingly authorized or made such payment or incurred such obligation or caused such payment or disbursement to be authorized or made such obligation to be incurred also shall be liable to the political subdivision for any amount so paid. However, no official of a political subdivision shall be held liable if the official has formally submitted a written memorandum to the governing authority of the political subdivision stating that approving such obligation will cause a violation to occur or will cause payment or disbursement to be authorized that exceeds the expenditures approved in the appropriation ordinance. For the purposes of this section, the term "official" shall mean any officer or employee of the political subdivision who is subordinate to the governing authority.
- (c) The members of the governing authority shall not be personally liable for expenditures which are within the budget adopted in accordance with the provisions of this article, but which exceed revenue collections.
- (d) Nothing contained in this section shall prevent the making of contracts for governmental services or for capital outlay for a period exceeding one year if such contracts are allowed otherwise by law. Any contract so made shall be executory only for the amounts agreed to be paid for such services to be rendered in succeeding fiscal years.
- (e) All contracts for services, labor, public works or capital outlay shall be separately identified with certainty by contractor name and amount in the appropriation ordinance of the budget or in any amendments thereto provided however that nothing contained herein shall prohibit the political subdivision or special district from administering to emergencies as provided for in law and in section 2-467.

(Code 1998, § 2-079.00; Ord. No. 84-64, 3-15-1984)

Sec. 2-483. Filing.

- (a) Upon the adopting of the budget, the governing authority of the political subdivision or special district shall cause a copy of such budget to be filed in the office of the legislative auditor within 30 days after commencement of the budget year or, within such other required time as law or the legislative auditor may require. Exemption from this requirement is allowed only in those cases where the political subdivision or special district files with the parish council a copy of a certification or letter from the legislative auditor at the time it submits its budget to the parish council, stating that the particular political subdivision or special district is not required by law or the legislative auditor's office to file its budget with the legislative auditor.
- (b) It shall be the duty of the chairperson of any board or commission of any political subdivision or special district to report any communicated noncompliance found by the legislative auditor to the president of the parish council within 15 days of receipt of said communication attaching a copy of any alleged noncompliance to the report.

(Code 1998, § 2-080.00; Ord. No. 84-64, 3-15-1984)

Sec. 2-484. Approval by the parish council.

After receipt of the budget and appropriating instrument of the political subdivision or special district in the form and extent as required in this article, the clerk or secretary of the parish council shall cause the budget to be placed on the agenda of the next regular parish council meeting in compliance with law as to

subject matter notice and posting of the agenda or at the next scheduled special meeting, whichever is earlier. The parish council shall review the entire budget and either accept it or reject it. Should the budget be rejected because of any objection to any part or parts therein, the budget shall be returned to the board or commission of the political subdivision or special district with suggestions or instructions of what must be corrected or accomplished in order to obtain parish council approval. Once the board or commission of the political subdivision or special district complies with these requirements, it shall resubmit the budget to the clerk or secretary of the parish council in accordance with the procedures for submitting initial budgets established in other provisions of this article; provided, however, that any reconsideration of the budget by the board or commission of a political subdivision or special district does not have to comply with the provisions of advertisement or public inspection. Minimal requirements of the open meetings law however will be required.

(Code 1998, § 2-081.00; Ord. No. 84-64, 3-15-1984)

Sec. 2-485. Amendments.

Where there is a governing body of the political subdivision, any amendment involving transfer of funds from one department, office, agency or other entity to another or from one program or function to another or increases in expenditures resulting from revenues exceeding amounts estimated, shall require the approval of the governing body.

(Code 1998, § 2-082.00; Ord. No. 84-64, 3-15-1984)

Sec. 2-486. Emergencies.

Nothing in this article shall prohibit the expenditure of funds in cases of an emergency. For purposes of this article, the term "emergency" means an unforeseen mischance bringing with it destruction or injury of life or property or the imminent threat of such destruction or injury.

(Code 1998, § 2-083.00; Ord. No. 84-64, 3-15-1984)

Sec. 2-487. Violations.

- (a) Violations of this article may be enforced by legal proceedings seeking mandamus, injunction or declaratory relief to require compliance herewith.
- (b) Noncompliance with any provisions of this article shall be grounds for removal of any member of any board or commission of the political subdivisions or special districts covered herein for any willful refusal, failure or negligence to perform any of the requirements or provisions herein. It shall also be grounds for removal from office of any member of any board or commission when any officer or employee under the employment and general supervision of the board or commission willfully refuses or fails to perform any duty established herein which has been assigned said officer or employee by the board or commission or by law, provided however, that it shall be a defense to the removal of any member of a board or commission that said employee or officer has been disciplined by the board or commission prior to the institution of or the notice of a removal hearing by the appointing authority of the board or commission members.
- (c) The duties herein established are deemed lawful and mandatory duties and any willful refusal or failure to perform any of said duties may subject the violator of same to criminal malfeasance as provided for by law.

(Code 1998, § 2-084.00; Ord. No. 84-64, 3-15-1984)

Secs. 2-788 - 2-491. Reserved.