

ST. TAMMANY PARISH COUNCIL

RESOLUTION

RESOLUTION COUNCIL SERIES NO. C-7018

COUNCIL SPONSOR: _____

PROVIDED BY: BOND COUNSEL

RESOLUTION ORDERING AND CALLING SPECIAL ELECTIONS TO BE HELD IN (I) SALES TAX DISTRICT NO. 3 OF THE PARISH OF ST. TAMMANY, STATE OF LOUISIANA, TO AUTHORIZE THE EXTENSION AND REDEDICATION OF A SALES AND USE TAX THEREIN, (II) THE PARISH OF ST. TAMMANY, STATE OF LOUISIANA, TO AUTHORIZE THE RENEWAL OF A SPECIAL TAX THEREIN AND (III) ROAD LIGHTING DISTRICT NO. 10 OF THE PARISH OF ST. TAMMANY, STATE OF LOUISIANA, TO AUTHORIZE THE RENEWAL OF A SERVICE CHARGE THEREIN, MAKING APPLICATION TO THE STATE BOND COMMISSION, AND PROVIDING FOR OTHER MATTERS IN CONNECTION THEREWITH.

BE IT RESOLVED by the Parish Council of the Parish of St. Tammany, State of Louisiana (the "Governing Authority"), acting as the governing authority of (i) Sales Tax District No. 3 of the Parish of St. Tammany, State of Louisiana, (ii) the Parish of St. Tammany, State of Louisiana and (iii) Road Lighting District No. 10 of the Parish of St. Tammany, State of Louisiana (the "Parish and Districts"), that:

SECTION 1. Election Call. Subject to the approval of the State Bond Commission, and under the authority conferred by the Constitution of the State of Louisiana of 1974, including Article VI, Sections 26, 29 and 32 thereof, and Section 1309.3 of Title 48 of the Louisiana Revised Statutes of 1950, as amended, the applicable provisions of the Louisiana Election Code, and other constitutional and statutory authority, special elections are hereby called and ordered to be held in the Parish and Districts on **SATURDAY, MARCH 29, 2025**, between the hours of seven o'clock (7:00) a.m. and eight o'clock (8:00) p.m., in accordance with the provisions of La. R.S. 18:541, and at the said elections there shall be submitted to all registered voters qualified and entitled to vote at the said elections under the Constitution and laws of this State and the Constitution of the United States, the following propositions, to-wit:

SALES TAX DISTRICT NO. THREE PROPOSITION
(SALES TAX REDEDICATION)

Shall Sales Tax District No. Three of the Parish of St. Tammany, State of Louisiana (the "District"), be authorized to continue to levy its 2% sales and use tax (the "Tax") (an estimated \$88,948,127 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for an additional period of 25 years commencing December 1, 2031, with the proceeds of the Tax heretofore or hereafter collected to continue to be used for the purposes authorized at an election held on July 16, 2005 (including funding roads, bridges and drainage infrastructure) and for the additional purpose of paying expenses of the offices of the Criminal Division of the District Attorney and the Judges of the 22nd Judicial District Court, as well as expenses of the Justice Center, that benefit the residents of the District, provided that any revenues of the Tax expended for such additional purpose in any year may not exceed 17% of the proceeds of the Tax budgeted for that year?

ST. TAMMANY PARISHWIDE PROPOSITION
(LIBRARY MILLAGE CONTINUATION)

Shall the Parish of St. Tammany, State of Louisiana (the "Parish"), continue to levy a special tax of 4.35 mills (the "Tax") on all property subject to taxation in the Parish (an estimated \$13,510,265 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for a period of 15 years, beginning with the year 2025 and ending with the year 2039, for the purpose of constructing, acquiring, improving, maintaining and/or operating public library facilities,

furnishings and equipment, and otherwise supporting the public library system in the Parish?

ROAD LIGHTING DISTRICT NO. 10 PROPOSITION
(SERVICE CHARGE CONTINUATION)

Shall Road Lighting District No. 10 of the Parish of St. Tammany, State of Louisiana (the "District"), be authorized to renew and assess an annual service charge of \$50 per structure or lot (an estimated \$1,600 reasonably expected at this time to be collected from the levy of the service charge for an entire year), for a period of 10 years, beginning with the year 2025 and ending with the year 2034, to persons occupying residential and non-residential structures and persons owning unoccupied structures located wholly or partly within the boundaries of the District and to persons owning lots located wholly or partly within the District upon which no structure is located for the purpose of paying utility charges for road lighting and maintaining and operating road lighting facilities and equipment within the District?

SECTION 2. Publication of Notice of Elections. A Notice of Special Elections shall be published in the official journal of the Parish and Districts, once a week for four consecutive weeks, with the first publication to be made not less than forty-five (45) days nor more than ninety (90) days prior to the date of the elections, which Notice shall be substantially in the form attached hereto as "Exhibit A" and incorporated herein by reference the same as if it were set forth herein in full.

Notwithstanding the foregoing, prior to the publication of the Notice of Elections, the Council Chairman is authorized and directed to make any amendments to the foregoing propositions that may be required to comply with any state or federal regulatory agencies.

SECTION 3. Canvass. This Governing Authority shall meet at its regular meeting place, the Council Chambers of the Parish Government Complex, 21490 Koop Drive, Mandeville, Louisiana, on **THURSDAY, MAY 1, 2025, at 6:00 P.M.**, and shall then and there in open and public session proceed to examine and canvass the returns and declare the result of the said special elections.

SECTION 4. Polling Places. Polling places for the precincts set forth in the Parish and Districts are hereby designated as the polling places at which to hold the said elections, and the Commissioners-in-Charge and Commissioners, respectively, will be the same persons as those designated in accordance with law.

SECTION 5. Election Commissioners; Voting Machines. The officers designated to serve as Commissioners-in-Charge and Commissioners pursuant to Section 4 hereof, or such substitutes therefor as may be selected and designated in accordance with La. R.S. 18:1287, shall hold the said special elections as herein provided, and shall make due returns of said elections for the meeting of the Governing Authority to be held as provided in Section 3 hereof. All registered voters in the Parish and Districts will be entitled to vote at the special elections, and voting machines shall be used.

SECTION 6. Authorization of Officers. The Clerk of the Governing Authority is hereby empowered, authorized and directed to arrange for and to furnish to said election officers in ample time for the holding of said elections, the necessary equipment, forms and other paraphernalia essential to the proper holding of said elections and the Chairman and/or Clerk of the Governing Authority are further authorized, empowered and directed to take any and all further action required by State and/or Federal law to arrange for the elections.

SECTION 7. Furnishing Election Call to Election Officials. Certified copies of this resolution shall be forwarded to the Secretary of State, the Clerk of Court and *Ex-Officio* Parish Custodian of Voting Machines of St. Tammany Parish and the Registrar of Voters of St. Tammany Parish, as notification of the special elections, in order that each may prepare for said elections and perform their respective functions as required by law.

SECTION 8. Application to State Bond Commission. Application is made to the State Bond Commission for consent and authority to hold the special elections as herein provided, and in the event said elections carries for further consent and authority to continue to levy and collect the sales and use tax, special tax and service charge provided for therein. A certified copy of this resolution shall be forwarded to the State Bond Commission on behalf of this Governing Authority, together with a letter requesting the prompt consideration and approval of this application.

SECTION 9. Employment of Counsel. This Governing Authority finds and determines that a real necessity exists for the employment of special counsel on matters related to the special elections, and accordingly, Foley & Judell, L.L.P., is hereby employed as special counsel for said purpose for a term not exceeding one (1) year from the date of this resolution. The fee to be paid said special counsel shall be an amount computed at hourly rate based on the Attorney General's then current Maximum Hourly Fee Schedule, not to exceed \$1,000 in the aggregate per election, together with reimbursement of out-of-pocket expenses, and the Council Clerk is authorized to pay such invoices as and when presented. The scope of this legal representation does not involve federal claims.

THIS RESOLUTION HAVING BEEN SUBMITTED TO A VOTE; THE VOTE THEREON WAS AS FOLLOWS:

MOVED FOR ADOPTION BY: _____ SECONDED BY: _____

YEAS:

NAYS:

ABSTAIN:

ABSENT:

THIS RESOLUTION WAS DECLARED ADOPTED ON THE 7TH DAY OF NOVEMBER, 2024, AT A REGULAR MEETING OF THE PARISH COUNCIL, A QUORUM OF THE MEMBERS BEING PRESENT AND VOTING.

ARTHUR A. LAUGHLIN, COUNCIL CHAIR

ATTEST:

KATRINA BUCKLEY, COUNCIL CLERK

NOTICE OF SPECIAL ELECTIONS

Pursuant to the provisions of a resolution adopted by the Parish Council of the Parish of St. Tammany, State of Louisiana (the "Governing Authority"), acting as the governing authority of (i) Sales Tax District No. 3 of the Parish of St. Tammany, State of Louisiana, (ii) the Parish of St. Tammany, State of Louisiana and (iii) Road Lighting District No. 10 of the Parish of St. Tammany, State of Louisiana (the "Parish and Districts"), on November 7, 2024, NOTICE IS HEREBY GIVEN that special elections will be held within the Parish and Districts on **SATURDAY, MARCH 29, 2025**, and that at the said elections there will be submitted to all registered voters in the Parish and Districts qualified and entitled to vote at the said elections under the Constitution and Laws of the State of Louisiana and the Constitution of the United States, the following propositions, to-wit:

SALES TAX DISTRICT NO. THREE PROPOSITION
(SALES TAX REDEDICATION)

Shall Sales Tax District No. Three of the Parish of St. Tammany, State of Louisiana (the "District"), be authorized to continue to levy its 2% sales and use tax (the "Tax") (an estimated \$88,948,127 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for an additional period of 25 years commencing December 1, 2031, with the proceeds of the Tax heretofore or hereafter collected to continue to be used for the purposes authorized at an election held on July 16, 2005 (including funding roads, bridges and drainage infrastructure) and for the additional purpose of paying expenses of the offices of the Criminal Division of the District Attorney and the Judges of the 22nd Judicial District Court, as well as expenses of the Justice Center, that benefit the residents of the District, provided that any revenues of the Tax expended for such additional purpose in any year may not exceed 17% of the proceeds of the Tax budgeted for that year?

ST. TAMMANY PARISHWIDE PROPOSITION
(LIBRARY MILLAGE CONTINUATION)

Shall the Parish of St. Tammany, State of Louisiana (the "Parish"), continue to levy a special tax of 4.35 mills (the "Tax") on all property subject to taxation in the Parish (an estimated \$13,510,265 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for a period of 15 years, beginning with the year 2025 and ending with the year 2039, for the purpose of constructing, acquiring, improving, maintaining and/or operating public library facilities, furnishings and equipment, and otherwise supporting the public library system in the Parish?

ROAD LIGHTING DISTRICT NO. 10 PROPOSITION
(SERVICE CHARGE CONTINUATION)

Shall Road Lighting District No. 10 of the Parish of St. Tammany, State of Louisiana (the "District"), be authorized to renew and assess an annual service charge of \$50 per structure or lot (an estimated \$1,600 reasonably expected at this time to be collected from the levy of the service charge for an entire year), for a period of 10 years, beginning with the year 2025 and ending with the year 2034, to persons occupying residential and non-residential structures and persons owning unoccupied structures located wholly or partly within the boundaries of the District and to persons owning lots located wholly or partly within the District upon which no structure is located for the purpose of paying utility charges for road lighting and maintaining and operating road lighting facilities and equipment within the District?

Said special election for the Parish of St. Tammany will be held at each and every polling place in the Parish, which polls will open at seven o'clock (7:00) a.m. and close at eight o'clock (8:00) p.m., in accordance with the provisions of La. R.S. 18:541.

Said special election for Sales Tax District No. Three will be held at the polling places at the following precincts of the District which polls will open at seven o'clock (7:00) a.m. and close at eight o'clock (8:00) p.m., in accordance with the provisions of La. R.S. 18:541, to wit:

- PRECINCTS**
- 101
 - 102
 - 103
 - 104
 - 105
 - 106
 - 106A
 - 107
 - 108
 - 110
 - 111
 - 112
 - 113
 - 114
 - 115
 - 116
 - 118
 - 201
 - 202
 - 203
 - 204
 - 205
 - 206
 - 207
 - 301
 - 302
 - 303
 - 304
 - 305(PART)
 - 306
 - 307
 - 308
 - 309
 - 310
 - 312
 - 312A
 - 313
 - 314
 - 401(PART)
 - 402
 - 403(PART)
 - 404
 - 405
 - 406
 - 407
 - 408
 - 409
 - 410
 - 411
 - 412
 - 413(PART)

414
415
416(PART)
417
418
419
420
421(PART)
422
426
427
429
430
501(PART)
502
503
504
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602
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604
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609
701
702
703
704
705
706
801(PART)
802
802A
803(PART)
804
805(PART)
806(PART)
807
808
809
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811
812
813(PART)
814
815
815A
816(PART)
817
818
901(PART)
902
903(PART)
903A(PART)
904(PART)
905
906
907(PART)
909
909A(PART)

910
911
913
914(PART)
915
916(PART)
917
918
921(PART)
922(PART)
A01(PART)
A02(PART)
A02A(PART)
A03(PART)
A04(PART)
C01(PART)
C03(PART)
C06(PART)
C08(PART)
C09(PART)
C11(PART)
F01(PART)
M01(PART)
M06(PART)
M07(PART)
M08(PART)
M09(PART)
M09A(PART)
M10
M11(PART)
M12(PART)
MD1(PART)
P01(PART)
S01(PART)
S02(PART)
S03(PART)
S04(PART)
S05(PART)
S06(PART)
S07(PART)
S11(PART)
S15(PART)
S16(PART)
S17(PART)
S18(PART)
S19(PART)
S21(PART)
S22(PART)
S23(PART)
S24(PART)

Said special election for Road Lighting District No. 10 will be held at the polling places at the following precincts of the District which polls will open at seven o'clock (7:00) a.m. and close at eight o'clock (8:00) p.m., in accordance with the provisions of La. R.S. 18:541, to wit:

PRECINCTS
802A(PART)
803(PART)

The polling places at the precincts in the Parish and District are hereby designated as the polling places at which to hold the said elections, and the Commissioners-in-Charge and Commissioners, respectively, shall be those persons designated according to law.

The estimated cost of the Parishwide election as determined by the Secretary of State based upon the provisions of Chapter 8-A of Title 18 and actual costs of similar elections is \$210,000.

The estimated cost of the Sales Tax District No. Three election as determined by the Secretary of State based upon the provisions of Chapter 8-A of Title 18 and actual costs of similar elections is \$200,000.

The estimated cost of the Road Lighting District No. 10 election as determined by the Secretary of State based upon the provisions of Chapter 8-A of Title 18 and actual costs of similar elections is \$10,700.

Notice is further given that a portion of the monies collected from the taxes described in the Propositions shall be remitted to certain state and statewide retirement systems in the manner required by law.

The said special elections will be held in accordance with the applicable provisions of Chapter 5 and Chapter 6-A of Title 18 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority, and the officers appointed to hold the said elections, as provided in this Notice of Special Elections, or such substitutes therefor as may be selected and designated in accordance with La. R.S. 18:1287, will make due returns thereof to said Governing Authority, and NOTICE IS HEREBY FURTHER GIVEN that the Governing Authority will meet at its regular meeting place, the Council Chambers of the Parish Government Complex, 21490 Koop Drive, Mandeville, Louisiana, on **THURSDAY, MAY 1, 2025, at 6:00 P.M.**, and shall then and there in open and public session proceed to examine and canvass the returns and declare the result of the said special elections. All registered voters of the Parish and Districts are entitled to vote at said special elections and voting machines will be used.

STATE OF LOUISIANA

PARISH OF ST. TAMMANY

I, the undersigned Clerk of the Parish Council of the Parish of St. Tammany, State of Louisiana (the "Governing Authority"), the governing authority of (i) the Parish of St. Tammany, State of Louisiana, (ii) Road Lighting District No. 10 of the Parish of St. Tammany, State of Louisiana and (iii) Sales Tax District No. 3 of the Parish of St. Tammany, State of Louisiana (the "Parish and Districts"), do hereby certify that the foregoing pages constitute a true and correct copy of the proceedings taken by the Governing Authority on November 7, 2024, ordering and calling special elections to be held in (i) the Parish of St. Tammany, State of Louisiana, to authorize the renewal of a special tax therein, (ii) Road Lighting District No. 10 of the Parish of St. Tammany, State of Louisiana, to authorize the renewal of a service charge therein and (iii) Sales Tax District No. 3 of the Parish of St. Tammany, State of Louisiana, to authorize the extension and rededication of a sales and use tax therein, making application to the State Bond Commission, and providing for other matters in connection therewith.

IN FAITH WHEREOF, witness my official signature at Mandeville, Louisiana, on this, the 7th day of November, 2024.

Katrina L. Buckley, Clerk