

ST. TAMMANY PARISH COUNCIL

RESOLUTION

RESOLUTION COUNCIL SERIES NO.: C-7323

COUNCIL SPONSOR: MS. TANNER

PROVIDED BY: BOND COUNSEL

A RESOLUTION ORDERING AND CALLING A SPECIAL ELECTION TO BE HELD IN THE PARISH OF ST. TAMMANY, STATE OF LOUISIANA, TO AUTHORIZE THE LEVY OF A SALES AND USE TAX 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 the Parish of St. Tammany, State of Louisiana (the "Parish"), 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, Section 29, the applicable provisions of the Louisiana Election Code, and other constitutional and statutory authority, a special election is hereby called and ordered to be held in the Parish on **TUESDAY, NOVEMBER 3, 2026**, between the hours of six o'clock (6:00) 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 election there shall be submitted to all registered voters qualified and entitled to vote at the said election under the Constitution and laws of this State and the Constitution of the United States, the following proposition, to-wit:

PARISHWIDE PROPOSITION

(SALES TAX)

Shall the Parish of St. Tammany, State of Louisiana (the "Parish"), be authorized to levy and collect in accordance with Louisiana law a twenty-five hundredths of one percent (0.25%) sales and use tax (the "Tax") (an estimated \$18,334,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for a period of 5 years, commencing January 1, 2027, with the proceeds of the Tax (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax), to be used for the purpose of paying expenses of providing criminal prosecution and court services in St. Tammany Parish, including the District Attorney's Office, the 22nd Judicial District Courts, the Justice Center, the DNA Lab and the Coroner's Office, and the Parish Correctional Facility?

SECTION 2. Publication of Notice of Election. A Notice of Special Election shall be published in the official journal of the Parish, 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 election, 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 Election, the Council Chair is authorized and directed to make any amendments to the foregoing proposition 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, DECEMBER 3, 2026**, 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 election.

SECTION 4. Polling Places. The polling places for the precincts set forth in the Parish 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 election as herein provided, and shall make due returns of said election for the meeting of the Governing Authority to be held as provided in Section 3 hereof. All registered voters in the Parish will be entitled to vote at the special election, 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 election, the necessary equipment, forms and other paraphernalia essential to the proper holding of said election and the Council Chair and/or Council 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 election.

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 election, in order that each may prepare for said election 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 election as herein provided, and in the event said election carries for further consent and authority to levy and collect the sales and use tax 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 \$2,000 in the aggregate, together with reimbursement of out-of-pocket expenses, and payment for the work herein specified is hereby approved without further action of this Governing Authority as and when invoices are 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 4TH DAY OF JUNE, 2026, AT A REGULAR MEETING OF THE PARISH COUNCIL, A QUORUM OF THE MEMBERS BEING PRESENT AND VOTING.

CHERYL TANNER, COUNCIL CHAIR

ATTEST:

KATRINA L. BUCKLEY, COUNCIL CLERK

EXHIBIT "A"

NOTICE OF SPECIAL ELECTION

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 the Parish of St. Tammany, State of Louisiana (the "Parish"), on June 4, 2026, NOTICE IS HEREBY GIVEN that a special election will be held within the Parish on **TUESDAY, NOVEMBER 3, 2025**, and that at the said election there will be submitted to all registered voters in the Parish qualified and entitled to vote at the said election under the Constitution and Laws of the State of Louisiana and the Constitution of the United States, the following proposition, to-wit:

**PARISHWIDE PROPOSITION
(SALES TAX)**

Shall the Parish of St. Tammany, State of Louisiana (the "Parish"), be authorized to levy and collect in accordance with Louisiana law a twenty-five hundredths of one percent (0.25%) sales and use tax (the "Tax") (an estimated \$18,334,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for a period of 5 years, commencing January 1, 2027, with the proceeds of the Tax (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax), to be used for the purpose of paying expenses of providing criminal prosecution and court services in St. Tammany Parish, including the District Attorney's Office, the 22nd Judicial District Courts, the Justice Center, the DNA Lab and the Coroner's Office, and the Parish Correctional Facility?

The 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 six o'clock (6:00) a.m. and close at eight o'clock (8:00) p.m., in accordance with the provisions of La. R.S. 18:541.

The polling places at the precincts in the Parish are hereby designated as the polling places at which to hold the said election, 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 \$20,400.

The said special election 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 election, as provided in this Notice of Special Election, 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, DECEMBER 3, 2026**, 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 election. All registered voters of the Parish are entitled to vote at said special election 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 the Parish of St. Tammany, State of Louisiana (the "Parish"), do hereby certify that the foregoing pages constitute a true and correct copy of the proceedings taken by the

Governing Authority on June 4, 2026, ordering and calling a special election to be held in the Parish of St.

Tammany, State of Louisiana, to authorize the levy 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 4th day of June, 2026.

Katrina L. Buckley, Clerk