

RESOLUTION COUNCIL SERIES NO. C-7096
ST. TAMMANY PARISH COUNCIL

RESOLUTION

RESOLUTION COUNCIL SERIES NO. C-7096

COUNCIL SPONSOR: MR. IMPASTATO

PROVIDED BY: BOND COUNSEL

A RESOLUTION PROVIDING FOR CANVASSING THE RETURNS AND DECLARING THE RESULTS OF THE SPECIAL ELECTIONS HELD IN (I) THE PARISH OF ST. TAMMANY, STATE OF LOUISIANA, TO AUTHORIZE THE RENEWAL OF A SPECIAL TAX THEREIN, (II) SALES TAX DISTRICT NO. THREE OF THE PARISH OF ST. TAMMANY, STATE OF LOUISIANA, TO AUTHORIZE THE EXTENSION AND REDEDICATION OF A SALES AND USE TAX THEREIN AND (III) ROAD LIGHTING DISTRICT NO. 10 OF THE PARISH OF ST. TAMMANY, STATE OF LOUISIANA, TO AUTHORIZE THE LEVY OF A SERVICE CHARGE THEREIN, ON SATURDAY, MARCH 29, 2025.

BE IT RESOLVED by Parish Council of the Parish of St. Tammany, State of Louisiana (the "Governing Authority"), acting as the governing authority of (i) the Parish of St. Tammany, State of Louisiana, (ii) Sales Tax District No. Three of 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. Canvass. This Governing Authority does now proceed in open and public session to examine the official tabulations of votes cast at the special elections held on Saturday, March 29, 2025 (the "Elections"), in (i) the Parish of St. Tammany, State of Louisiana, to authorize the renewal of a special tax therein, (ii) Sales Tax District No. Three of the Parish of St. Tammany, State of Louisiana, to authorize the extension and rededication of a sales and use tax therein and (iii) Road Lighting District No. 10 of the Parish of St. Tammany, State of Louisiana, to authorize the levy of a service charge therein pursuant to the following propositions (the "Propositions"):

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?

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?

RESOLUTION COUNCIL SERIES NO. C-7096
ROAD LIGHTING DISTRICT NO. 10 PROPOSITION
(SERVICE CHARGE)

Shall Road Lighting District No. 10 of the Parish of St. Tammany, State of Louisiana (the "District"), be authorized to assess an annual service charge of \$80 per structure or lot (an estimated \$2,560 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?

This Governing Authority does further proceed to examine and canvass the returns of the Elections thereof.

SECTION 2. Election Results. According to the official certified tabulation of votes cast at said Elections,

(i) there was a total of **23,194** votes cast **IN FAVOR OF** the Parishwide Proposition and a total of **19,068** votes cast **AGAINST** the Parishwide Proposition, resulting in a majority of **4,126** votes cast **IN FAVOR OF** the Parishwide Proposition;

(ii) there was a total of **16,241** votes cast **IN FAVOR OF** the Sales Tax District No. Three Proposition and a total of **17,572** votes cast **AGAINST** the Sales Tax District No. Three Proposition, resulting in a majority of **1,331** votes cast **AGAINST** the Sales Tax District No. Three Proposition; and

(iii) there was a total of **19** votes cast **IN FAVOR OF** the Road Lighting District No. 10 Proposition and a total of **7** votes cast **AGAINST** the Road Lighting District No. 10 Proposition, resulting in a majority of **12** votes cast **IN FAVOR OF** the Road Lighting District No. 10 Proposition.

The Parishwide Proposition and Road Lighting District No. 10 Proposition were therefore duly **CARRIED** and Sales Tax District No. Three Proposition was therefore duly **DEFEATED** by a majority of the votes cast by the qualified electors voting at the Elections.

SECTION 3. Promulgation of Election Result. The results of said elections shall be promulgated by publication in the manner provided by law, after receipt from the Secretary of State's office of the actual costs of the elections, as required by §18:1292 of the Louisiana Revised Statutes of 1950, as amended.

SECTION 4. Declaration. The foregoing results of the Elections are hereby declared by this Governing Authority and shall be published as required by law.

SECTION 5. Procès Verbal. A *Procès Verbal* of the canvass of the returns of the Elections shall be made and a certified copy thereof shall be forwarded to the Secretary of State, Baton Rouge, Louisiana, who shall record the same in her office; another certified copy thereof shall be forwarded to the Clerk of Court and *Ex-Officio* Recorder of Mortgages in and for the Parish of St. Tammany, who shall record the same in the Mortgage Records of said Parish; and another copy thereof shall be retained in the archives of this Governing Authority.

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 1ST DAY OF MAY, 2025, AT A REGULAR MEETING OF THE PARISH COUNCIL, A QUORUM OF THE MEMBERS BEING PRESENT AND VOTING.

JOE IMPASTATO, COUNCIL CHAIR

ATTEST:

KATRINA L. BUCKLEY, COUNCIL CLERK

PROCÈS VERBAL OF THE CANVASS OF THE VOTES CAST AT THE SPECIAL ELECTIONS HELD IN (I) THE PARISH OF ST. TAMMANY, STATE OF LOUISIANA, (II) SALES TAX DISTRICT NO. THREE OF THE PARISH OF ST. TAMMANY, STATE OF LOUISIANA AND (III) ROAD LIGHTING DISTRICT NO. 10 OF THE PARISH OF ST. TAMMANY, STATE OF LOUISIANA, ON SATURDAY, MARCH 29, 2025.

BE IT KNOWN AND REMEMBERED that on Thursday, May 1, 2025, at 6:00 p.m., at its regular meeting place, the Council Chambers of the Parish Government Complex, 21490 Koop Drive, Mandeville, Louisiana, the Parish Council of the Parish of St. Tammany, State of Louisiana (the "Governing Authority"), acting as the governing authority of (i) the Parish of St. Tammany, State of Louisiana, (ii) Sales Tax District No. Three of 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"), and being the authority ordering the special elections held therein on Saturday, March 29, 2025, with a quorum of the Governing Authority present and did, in open and public session, examine the official certified tabulations of votes cast at the said elections, and did examine and canvass the returns of the said elections, there having been submitted at said elections the following propositions, to wit:

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?

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?

ROAD LIGHTING DISTRICT NO. 10 PROPOSITION
(SERVICE CHARGE)

Shall Road Lighting District No. 10 of the Parish of St. Tammany, State of Louisiana (the "District"), be authorized to assess an annual service charge of \$80 per structure or lot (an estimated \$2,560 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?

There was found by said count and canvass that (i) there was a total of **23,194** votes cast **IN FAVOR OF** the Parishwide Proposition and a total of **19,068** votes cast **AGAINST** the Parishwide Proposition, as hereinabove set forth, and it was further found and determined that there was a majority of **4,126** votes cast **IN FAVOR OF** the Parishwide Proposition as hereinabove set forth, (ii) there was a total of **16,241** votes cast **IN FAVOR OF** the Sales Tax District No. Three Proposition and a total of **17,572** votes cast **AGAINST** the Sales Tax District No. Three Proposition, as hereinabove set forth, and it was further found and determined that there was a majority of **1,331** votes cast **AGAINST** the Sales Tax District No. Three Proposition as hereinabove set forth, and (iii) there was a total of **19** votes cast **IN FAVOR OF** the Road Lighting District No. 10 Proposition and a total of **7** votes cast **AGAINST** the Road Lighting District No. 10 Proposition, as hereinabove set forth, and it was further found and determined that there was a majority of **12** votes cast **IN FAVOR OF** the Road Lighting District No. 10 Proposition as hereinabove set forth.

Therefore, the Governing Authority did declare and proclaim and does hereby declare and proclaim in open and public session that the Parishwide Proposition and Road Lighting District No. 10 Proposition as hereinabove set forth were duly **CARRIED** and Sales Tax District No. Three Proposition as hereinabove set forth was duly **DEFEATED** by a majority of the votes cast by the qualified electors voting at the said special elections held in the Parish and Districts on Saturday, March 29, 2025.

Results by precinct are available from the Clerk of this Governing Authority during regular business hours or via the Louisiana Secretary of State’s website (voterportal.sos.la.gov).

Exhibit "A" attached hereto and made a part of this *Procès Verbal* is a copy of the Notice of Special Elections and proof of publication thereof.

THUS DONE AND SIGNED at Mandeville, Louisiana, on this, the 1st day of May, 2025.

ATTEST:

Joe Impastato, Council Chair

Katrina L. 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. Three 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)

Shall Road Lighting District No. 10 of the Parish of St. Tammany, State of Louisiana (the "District"), be authorized to assess an annual service charge of \$80 per structure or lot (an estimated \$2,560 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
505
602
603
604
605
606
609
701
702
703
704
705
706
801(PART)
802
802A
803(PART)
804
805(PART)
806(PART)
807
808
809
810
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.

RESOLUTION COUNCIL SERIES NO. C-7096
PROCLAMATION

I, the undersigned Chairman of the Parish Council of the Parish of St. Tammany, State of Louisiana, the governing authority of (i) the Parish of St. Tammany, State of Louisiana, (ii) Sales Tax District No. Three of 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"), do hereby declare, proclaim and announce that the Parishwide Proposition and Road Lighting District No. 10 Proposition submitted at the special elections held in the Parish and District on Saturday, March 29, 2025, were CARRIED and Sales Tax District No. Three Proposition submitted at the special election held in the District on Saturday, March 29, 2025 was DEFEATED by a majority of the votes cast at the said special elections, all as described and set out in the above *Procès Verbal*

THUS DONE AND SIGNED at Mandeville, Louisiana, on this, the 1st day of May, 2025.

Joe Impastato, Council Chair

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"), acting as the governing authority of (i) the Parish of St. Tammany, State of Louisiana, (ii) Sales Tax District No. Three of 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"), do hereby certify that the foregoing pages constitute a true and correct copy of the proceedings and *Procès Verbal* made by said Governing Authority on May 1, 2025, providing for canvassing the returns and declaring the results of the special elections held in (i) the Parish of St. Tammany, State of Louisiana, to authorize the renewal of a special tax therein, (ii) Sales Tax District No. Three of the Parish of St. Tammany, State of Louisiana, to authorize the extension and rededication of a sales and use tax therein and (iii) Road Lighting District No. 10 of the Parish of St. Tammany, State of Louisiana, to authorize the levy of a service charge therein on Saturday, March 29, 2025.

IN FAITH WHEREOF, witness my official signature at Mandeville, Louisiana, on this, the 1st day of May, 2025.

Katrina L. Buckley, Council Clerk