

STATE OF LOUISIANA

CITY OF WEST MONROE

ORDINANCE NO. _____

MOTION BY: _____

SECONDED BY: _____

AN ORDINANCE AUTHORIZING THE LEVY OF A ONE PERCENT (1%) SALES TAX WITHIN THE WEST MONROE RIVERFRONT ECONOMIC DEVELOPMENT DISTRICT, STATE OF LOUISIANA; DIRECTING THAT SUCH SALES TAX IN THE DISTRICT WILL BE USED TO PROVIDE FUNDS FOR ECONOMIC DEVELOPMENT PROJECTS IN ACCORDANCE WITH AND AS AUTHORIZED BY PART II OF CHAPTER 27 OF TITLE 33 OF THE LOUISIANA REVISED STATUTES OF 1950, AS AMENDED; AND PROVIDING FOR OTHER MATTERS IN CONNECTION WITH THE FOREGOING.

WHEREAS, the City of West Monroe, State of Louisiana (the "City"), created the West Monroe Riverfront Economic Development District, State of Louisiana (the "District"), on August 6, 2024, pursuant to Part II of Chapter 27 of Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31 through 33:9038.42, inclusive) (the "Act"); and

WHEREAS, the District may use local and state sales tax, ad valorem, and/or hotel occupancy tax revenues or increments pursuant to and in accordance with the Act to provide funds needed to finance economic development projects as defined in the Act; and

WHEREAS, no registered voters reside within the boundaries of the District and therefore La. R.S. 33:9038.39 permits the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, acting as the governing authority of the District (the "Governing Authority"), to levy sales taxes for authorized purposes without the necessity of holding an election thereon, and this Governing Authority now wishes to proceed with the levy and imposition of a 1% sales tax (the "Tax") for the purposes permitted by the Act; and

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

WHEREAS, this Governing Authority now wishes to provide for the levy and collection of said Tax, which shall be assessed, collected, administered and enforced in accordance with the provisions of Chapter 2D of Subtitle II, Chapter 47 of the Louisiana Revised Statutes of 1950 (the "Uniform Local Sales Tax Code"), as it may be amended;

NOW, THEREFORE,

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that in accordance with the Act, there has been published two times in the Ouachita Citizen, the official journal of the City (the "Official Journal"), a notice in the form attached hereto as **Exhibit A**, describing the levy of the Tax and informing the citizens of the date of consideration of this Ordinance;

SECTION 2. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that according to the certificate of the Registrar of Voters for the Parish of Ouachita attached hereto as **Exhibit B**, no registered voters presently reside within the District. Under the authority of the Act, there is hereby levied and imposed a 1% sales tax, beginning October 1, 2024, and continuing in perpetuity (the "Tax");

SECTION 3. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that the Tax shall be collected by a "Collector," which term shall

mean and include the entity from time-to-time collecting sales taxes on behalf of the City. The current Collector for the Tax is the City of Monroe, State of Louisiana;

SECTION 4. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that the Tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (La. R.S. 47:304). The dealers shall remit the Tax collected to the Collector and comply with the Uniform Local Sales Tax Code, particularly La. R.S. 47:337.29, the proportionate part of the sales and use taxes collected in accordance with said integrated bracket schedule;

SECTION 5. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that for the purpose of compensating the dealer in accounting for and remitting the Tax, each dealer shall be allowed compensation on the amount of all Tax due and accounted for and remitted to the Collector equivalent to the amount allowed for sales and use taxes of the City. Said compensation shall be in the form of a deduction in submitting his/her report and/or reports 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 the Tax already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder;

SECTION 6. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that the interest on unpaid Tax provided for by La. R.S. 47:337.69 shall be at the same rate as allowed for sales and use taxes in the City;

SECTION 7. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that any penalties permitted to be imposed by the Collector pursuant to the Uniform Local Sales Tax Code shall be imposed, when applicable, in amounts, percentages or rates equivalent to those allowed for sales and use taxes of the City;

SECTION 8. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that the Collector is authorized to employ private counsel to assist in the collection of any Tax, penalties or interest due under this Ordinance, or to represent him/her in any proceeding under this Ordinance. If any Tax, penalties or interest due under this Ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten percent (10%) of such Tax, penalties and interest due, shall be paid by the tax debtor;

SECTION 9. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that should the interest, penalties or attorney fees herein, or the combined interest, penalties and attorney fees be declared to be in excess of limits provided by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply;

SECTION 10. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that the Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Ordinance, 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;

SECTION 11. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that the entire proceeds of the Tax as received by the District shall be deposited into a special trust fund designated "West Monroe Riverfront Economic Development District Trust Fund" (the "Trust Fund"), and shall be used by the Governing Authority for those economic development projects and purposes permitted pursuant to the Act. 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 Ordinance relating to the Tax described herein, shall be promptly deposited by the Collector for the account of the District in the Trust Fund, heretofore established and maintained for the deposit of such proceeds, which fund shall be maintained as a separate fund, apart from other funds and accounts of the City or other entities, 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 pending the final determination of the protest or litigation. Out of the funds on deposit in the Trust Fund, the District shall first pay all reasonable and necessary costs and expenses of administering and collecting the Tax (to the extent not already retained by the Collector) and administering the provisions of this Ordinance and as well, the various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the District. After all reasonable and necessary costs and expenses of collecting and administering the Tax have been paid as provided for above, the remaining balance in the Trust Fund shall be available for appropriation and expenditure by the District solely for the purposes designated and described in the Act and other applicable law;

SECTION 12. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that all funds or accounts described herein may be separate funds

or accounts or may be a separate accounting within a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is maintained;

SECTION 13. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that if any provision of this Ordinance shall be in conflict with the provisions of the Uniform Local Sales Tax Code, the provisions of the Uniform Local Sales Tax Code shall be controlling;

SECTION 14. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that this Ordinance shall be published one time in the Official Journal;

SECTION 15. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that the Mayor and Clerk of the City are hereby authorized to do any and all things necessary and incidental to carry out the provisions of this Ordinance;

SECTION 16. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that all other ordinances or parts of ordinances in conflict herewith are hereby repealed;

SECTION 17. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that if any provision of this Ordinance shall be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this Ordinance, but this Ordinance shall be construed and enforced as if such illegal or invalid provisions had not been

contained herein. Any constitutional or statutory provision enacted after the date of this Ordinance which validates or makes legal any provision of this Ordinance which would not otherwise be valid or legal, shall be deemed to apply to this Ordinance;

SECTION 18. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, in regular and legal session convened, acting as the governing authority of the District, that this Ordinance shall become effective immediately upon adoption.

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in regular and legal session convened, voted on by yea and nay vote, passed and adopted this 6th day of August, 2024, the final vote being as follows:

YEA: _____

NAY: _____

NOT VOTING: _____

ABSENT: _____

ATTEST:

APPROVED THIS 6TH DAY OF
AUGUST, 2024

CINDY EMORY, CITY CLERK
CITY OF WEST MONROE
STATE OF LOUISIANA

STACI ALBRITTON MITCHELL, MAYOR
CITY OF WEST MONROE
STATE OF LOUISIANA

EXHIBIT A

CITY OF WEST MONROE, STATE OF LOUISIANA

NOTICE OF INTENTION

NOTICE IS HEREBY GIVEN that the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana (the "Governing Authority"), acting as the governing authority of the City of West Monroe, State of Louisiana (the "City"), pursuant to the authority of Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31 through 9038.42, inclusive)(the "Act"), proposes to consider creating an economic development district within the City to be called West Monroe Riverfront Economic Development District, State of Louisiana (the "District").

NOTICE IS HEREBY FURTHER GIVEN that the Governing Authority proposes to levy a one percent (1%) sales tax within the District. The proceeds of such tax will be deposited in a special trust fund to be used for the furtherance of economic development projects within the District, all pursuant to the authority of the Act.

NOTICE IS HEREBY FURTHER GIVEN that the Governing Authority will meet in open and public session on Tuesday, August 6, 2024, at 6:00 p.m., at its regular meeting place, Council Chambers, West Monroe City Hall, 2305 N. 7th Street, West Monroe, Louisiana, and will at that time hear any and all objections to the proposed creation of the District and the levy of a sales tax therein. The boundaries of the District are proposed to be as follows:

WEST MONROE RIVERFRONT ECONOMIC DEVELOPMENT DISTRICT, STATE OF LOUISIANA

<u>PROPERTY OWNER NAME</u>	<u>ADDRESS / LOCATION</u>	<u>Number*</u>	<u>Business (for ease of identification only)</u>
FLYING HEART BREWING, LLC	204 COMMERCE STREET	61237	Flying Heart Brewing & Pub
FLYING HEART BREWING, LLC	--- COMMERCE STREET	100468	Flying Heart Brewing & Pub
FLYING HEART BREWING, LLC	--- COMMERCE STREET	116800	Flying Heart Brewing & Pub
OUACHITA GROUP, LLC	200 COMMERCE STREET	39225	Currently Undeveloped
CITY OF WEST MONROE	101 WOOD STREET	38288	Dock And Access, Currently Unused Structure
CITY OF WEST MONROE	--- N. RIVERFRONT ST. 71291	38286	Currently Undeveloped
CITY OF WEST MONROE	118 N. RIVERFRONT ST. 71291	38289	Currently Undeveloped
FLATWATER, LLC	113 S. RIVERFRONT ST. 71291	37995	Trapp's

TO THE EXTENT NOT ALREADY ENCOMPASSED WITHIN THE ABOVE LISTED TRACTS, ALL OTHER PROPERTIES WITHIN THE AREA DESCRIBED AS FOLLOWS:

- a) Bounded on the Northwest by the Northwesterly property line of Assessor Parcel #61237 (as further described above), and a northeasterly extension of that northwesterly property line;
- b) Bounded on the Northeast by the centerline of the Ouachita River;
- c) Bounded on the Southeast by the northwesterly boundary of the Endom Bridge; and
- d) Bounded on the Southwest by the boundary described as follows:

(i) Begin at the southwesterly corner of Parcel #37995 (as further described above), and proceed northwesterly along the northeasterly right of way line of South Riverfront Street, continuing northwesterly along the northeasterly right of way line of North Riverfront Street to its intersection with the southeasterly property line of Parcel #80299 (address: 1 Natchitoches Street; current owner: River Place Condominium Homeowner's Assn, Inc.); and

(ii) Thence proceed northeasterly along the southeasterly property line of Parcel #80299, then along the northeasterly property line of Parcel #80299, then along the northwesterly property line of Parcel #80299 and a southwesterly extension of that property line to its intersection with the northeasterly right of way line of Commerce Street; and

(iii) Thence proceed northwesterly along the northeasterly right of way line of Commerce Street to a point on the northwesterly corner of Parcel #61237 (as further described above)

* Parcel numbers are the Parcel ID#s assigned by the Ouachita Parish Assessor as of 7/1/2024

EXHIBIT B



Isabelle Butler, CERA
REGISTRAR OF VOTERS
PARISH OF OUACHITA
1650 DESIARD STREET, SUITE 125
MONROE, LOUISIANA 71201



Telephone (318) 327-1436
Fax (318) 327-1337

CERTIFICATE

I, Isabelle Butler, the duly appointed Ouachita Parish Registrar of Voters, do hereby certify to the West Monroe Riverfront Economic Development District, State of Louisiana (the "District") that, as of the date set forth below, there are no qualified electors located within the District, the boundaries of which are as follows:

<u>PROPERTY OWNER NAME</u>	<u>ADDRESS / LOCATION</u>	<u>Number*</u>	<u>Business (for ease of identification only)</u>
FLYING HEART BREWING, LLC	204 COMMERCE STREET	61237	Flying Heart Brewing & Pub
FLYING HEART BREWING, LLC	--- COMMERCE STREET	100468	Flying Heart Brewing & Pub
FLYING HEART BREWING, LLC	--- COMMERCE STREET	116800	Flying Heart Brewing & Pub
OUACHITA GROUP, LLC	200 COMMERCE STREET	39225	Currently Undeveloped
CITY OF WEST MONROE	101 WOOD STREET	38288	Dock And Access, Currently Unused Structure
CITY OF WEST MONROE	--- N. RIVERFRONT ST. 71291	38286	Currently Undeveloped
CITY OF WEST MONROE	118 N. RIVERFRONT ST. 71291	38289	Currently Undeveloped
FLATWATER, LLC	113 S. RIVERFRONT ST. 71291	37995	Trapp's

TO THE EXTENT NOT ALREADY ENCOMPASSED WITHIN THE ABOVE LISTED TRACTS, ALL OTHER PROPERTIES WITHIN THE AREA DESCRIBED AS FOLLOWS:

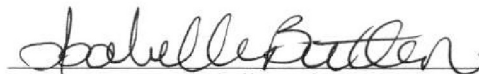
- a) Bounded on the Northwest by the Northwestern property line of Assessor Parcel #61237 (as further described above), and a northeasterly extension of that northwesterly property line;
- b) Bounded on the Northeast by the centerline of the Ouachita River;
- c) Bounded on the Southeast by the northwesterly boundary of the Endom Bridge; and
- d) Bounded on the Southwest by the boundary described as follows:
 - (i) Begin at the southwesterly corner of Parcel #37995 (as further described above), and proceed northwesterly along the northeasterly right of way line of South Riverfront Street, continuing northwesterly along the northeasterly right of way line of North Riverfront Street to its intersection with the southeasterly property line of Parcel #80299 (address: 1 Natchitoches Street; current owner: River Place Condominium Homeowner's Assn, Inc.); and
 - (ii) Thence proceed northeasterly along the southeasterly property line of Parcel #80299, then along the northeasterly property line of Parcel #80299, then along the northwesterly property line of Parcel #80299 and a southwesterly extension of that property line to its intersection with the northeasterly right of way line of Commerce Street; and

(iii) Thence proceed northwesterly along the northeasterly right of way line of Commerce Street to a point on the northwesterly corner of Parcel #61237 (as further described above)

* Parcel numbers are the Parcel ID#s assigned by the Ouachita Parish Assessor as of 7/1/2024

IN FAITH WHEREOF, witness my signature and official seal of the Ouachita Parish Registrar of Voters, this 30th day of July, 2024.

(SEAL)


Isabelle Butler, CERA
Registrar of Voters
Ouachita Parish

STATE OF LOUISIANA

PARISH OF OUACHITA

I, the undersigned City Clerk of the City of West Monroe, State of Louisiana (the “City”), do hereby certify that the foregoing pages constitute a true and correct copy of an ordinance adopted by the Mayor and Board of Aldermen of the City of West Monroe, State of Louisiana, acting as governing authority of the West Monroe Riverfront Economic Development District, State of Louisiana, on August 6, 2024, authorizing the levy of a sales tax within the West Monroe Riverfront Economic Development District, State of Louisiana; directing that such sales tax in the District will be used to provide funds for economic development projects in accordance with and as authorized by Part II of Chapter 27 of Title 33 of the Louisiana Revised Statutes of 1950, as amended; and providing for other matters in connection with the foregoing.

IN FAITH WHEREOF, witness my official signature on this, the 6th day of August, 2024.

City Clerk