

as amended; and providing for other matters in connection therewith.

WHEREAS, in order to accomplish the funding of economic development projects, including various public infrastructure improvements, in accordance with 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”), the Police Jury of the Parish of Jefferson Davis, State of Louisiana (the “Governing Authority”), acting as the governing authority of the Parish of Jefferson Davis, State of Louisiana (the “Parish”), created the Economic Development District No. 2 (Roanoke) of the Parish of Jefferson Davis, State of Louisiana (the “District”), pursuant to Ordinance 2426 adopted by the Governing Authority on January 10, 2024; and

WHEREAS, pursuant to the Act, this Governing Authority adopted Ordinance 2427 on January 10, 2024 (the “Prior Ordinance”) levying a 2% sales tax within the District; and

WHEREAS, this Governing Authority amended the boundaries of the District pursuant to an ordinance adopted on July 10, 2024; 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 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 2% 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 “Economic Development District No. 2 (Roanoke) 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 the 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, BE IT ORDAINED by the Police Jury of the Parish of Jefferson Davis, State of Louisiana, acting as the governing authority of the District, that:

SECTION 1. In accordance with the Act, there has been published two times in the official journal of the Parish and the District (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. According to the certificate of the Registrar of Voters for the Parish of Jefferson Davis 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 2% sales tax, beginning October 1, 2024, and continuing in perpetuity.

SECTION 3. 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 Parish. The current Collector for the Tax is the Jefferson Davis Parish Sales & Use Tax Office.

SECTION 4. 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. 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 Parish. 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. 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 Parish.

SECTION 7. 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 Parish.

SECTION 8. 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. 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. 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. The entire proceeds of the Tax as received by the District shall be deposited into a special trust fund designated “Economic Development District No. 2 (Roanoke) 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 Parish 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. 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. 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. The President and Secretary-Treasurer are hereby authorized to do any and all things necessary and incidental to carry out the provisions of this Ordinance.

SECTION 15. The Prior Ordinance is repealed in its entirety. All other ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 16. 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 17. This Ordinance shall be published one time in the Official Journal.

SECTION 18. This Ordinance shall become effective immediately upon adoption

This ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: Mr. Donald Woods, Mr. Chad Woods, Mr. Peterson, Mr. McKnight, Mr. Adams, Mr. Fruge, Mr. LeJeune, Mr. Buller, Mr. LaFargue, Mr. Cormier, Mr. LaBouve

NAYS: None

ABSENT: Ms. Myers

And the ordinance was declared adopted on this, the 10 th day of July, 2024.

/s/ Rebecca S. Gary

/s/ J. Steven Eastman

Secretary-Treasurer

President

public session on Wednesday, July 10, 2024, at 5:00 p.m., at its regular meeting place, the Police Jury Meeting Room of the Sidney Briscoe Building, 304 N. State Street, Jennings, Louisiana, and will at that time hear any and all objections to the proposed amendment of the boundaries of the District and the levy of the Tax within the Amended Boundaries. The Amended Boundaries of the District are proposed to include the following parcels:

| OBJECTID | Parcel ID |
|----------|-----------|
| 15433    | 600401616 |
| 15434    | 600401616 |
| 15437    | 600436089 |
| 15438    | 600436089 |
| 18457    | 600298811 |
| 24156    | 600129598 |
| 24386    | 600129590 |
| 24464    | 600129596 |

EXHIBIT B

STATE OF LOUISIANA


PARISH OF JEFFERSON DAVIS

I, Joann Blair, the duly appointed Jefferson Davis Parish Registrar of Voters, do hereby certify to the Economic Development District No. 2 (Roanoke) of the Parish of Jefferson Davis, State of Louisiana (the "District") that, as of the date set forth below, there are no qualified electors located within the District, the amended boundaries of which include the following parcels:

| OBJECTID | Parcel ID |
|----------|-----------|
| 15433    | 600401616 |
| 15434    | 600401616 |
| 15437    | 600436089 |
| 15438    | 600436089 |
| 18457    | 600298811 |
| 24156    | 600129598 |
| 24386    | 600129590 |
| 24464    | 600129596 |

IN FAITH WHEREOF, witness my signature and official seal of the Jefferson Davis Parish Registrar of Voters, this 17th day of June, 2024.

(SEAL)

  
Joann Blair

The motion was made by Mr. LaFargue, seconded by Mr. Buller, and carried, to support the Industrial Tax Exemption Program (ITEP) application for Cajun Crossroads Energy Center LLC. Mr. LaFargue reported the Finance Committee meeting was held on July 8, 2024, at 7:00 A.M. All bills were reviewed and declared in order with the Committee recommending approval. It was moved by Mr. LaFargue, seconded by Mr. Cormier, and carried, to pay the following bills, to wit:

|                                 |              |
|---------------------------------|--------------|
| • GENERAL FUND                  | \$ 90,110.67 |
| • COOPERATIVE EXTENSION SERVICE | 2,209.43     |
| • E911 & 911 WIRELESS           | 781.00       |
| • CRIMINAL COURT                | 8,811.00     |
| • OPIOID ABATEMENT              | 9,202.28     |
| • COURTHOUSE MAINTENANCE        | 19,485.64    |
| • SPECIAL REVENUE               | 6,357.62     |
| • PARISH ROAD                   | 637.50       |
| • SUB ROAD DISTRICT #1          | 25,153.96    |
| • SPECIAL WARD, ROAD & BRIDGE   | 186,736.81   |
| • ROAD SALES TAX DISTRICT #1    | 24,611.50    |
| • REGIONAL CONSOLIDATED JAIL    | 46,895.89    |
| • FIRE DISTRICT #1              | 37.84        |
| • FIRE DISTRICT #2              | 24,195.02    |
| • FIRE DISTRICT #3              | 10,935.43    |
| • FIRE DISTRICT #4              | 1,537.34     |
| • FIRE DISTRICT #5              | 44,908.81    |
| • FIRE DISTRICT #6              | 0            |

It is the recommendation of the Finance Committee to approve the purchase of Adobe Pro for the Administrator at a cost of \$20.00 per month.

The motion was made by Mr. LaFargue, seconded by Mr. Fruge, and carried, to accept the recommendation of the Committee.

Additionally, the Finance Committee recommends approval of a quote from Marceaux’s Electric in the amount of \$1,325.00 for adding three (3) independent circuits for floor heaters at the 911 office to be paid with 911 funds.

Mr. LaFargue made the motion, seconded by Mr. Chad Woods, and carried, to accept the Committee’s recommendation.

The Finance Committee recommends approval of a 63-month lease including maintenance for a new Konica Minolta Bizhub copier through Function 4 at a cost of \$219.01 per month for the 911 office to be paid with 911 funds.

The motion was made by Mr. LaFargue, seconded by Mr. Peterson, and carried, to accept the recommendation of the Committee.

It is the recommendation of the Finance Committee to hire a Maintenance Repair Specialist at the rate of pay discussed.

It was moved by Mr. LaFargue, seconded by Mr. LaBouve, and carried, to accept the Committee’s recommendation.

Finally, the Finance Committee recommends investing the Road Sales Tax Reserve funds at The Bank in a CDARS account for one year at a 4.90% interest rate.

The motion was made by Mr. LaFargue, seconded by Mr. Cormier, and carried, to accept the recommendation of the Committee.

Let the record reflect that the Finance Committee reviewed budget-to-actual comparisons on all funds as required.

Mr. Donald Woods made the motion, seconded by Mr. Peterson, and carried, to ratify the action of the President in sending a letter to the Jefferson Davis Parish School Board in support of their application to the Bureau of Justice Assistance STOP School Violence grant.

It was moved by Mr. Peterson, seconded by Mr. Chad Woods, and carried, to approve the minutes of the Regular Meeting held on June 12, 2024, as written and submitted.

The motion was made by Mr. Fruge, seconded by Mr. LeJeune, and carried, to approve Pay Request No. 9 to Trahan Construction in the amount of \$34,478.35 in connection with the Fire District No. 2 Koll Road Expansion.

It was moved by Mr. Fruge, seconded by Mr. LeJeune, and carried, to approve payment of Invoice 0009R001 to Bluewing Civil Consulting in the amount of \$6,643.18 for the Fire District No. 2 Koll Road Expansion.

The motion was made by Mr. LaBouve, seconded by Mr. LaFargue, and carried, to accept the recommendation of Bluewing Civil Consulting in connection with the approval of the minor H. Roussell Subdivision located on Main Street, Lacassine, Section 30, Township 9 South, Range 5 West.

Mr. Chad Woods made the motion, seconded by Mr. LaBouve, and carried, to accept the recommendation of Bluewing Civil Consulting in connection with the approval of the minor Castex Development LLC, Site 4, located in Castex Landing, Section 18, Township 10 South, Range 2 West.

It was moved by Mr. Peterson, seconded by Mr. Donald Woods, and carried, to approve the Fee/Scope Proposal from Porche May Architects LLC, in connection with the Jeff Davis Parish Police Jury Safe Room and further authorize the President to sign the contract.

The motion was made by Mr. LaBouve, seconded by Mr. Cormier, and carried, to approve for Fire District No. 3 to accept the low bid in the amount of \$407,000.00 from Shannon Smith Construction in connection with the addition to the Lacassine Fire Station.

Mr. Peterson the motion, seconded by Mr. Chad Woods, and carried, to ratify the action of the Agenda Committee to approve the return of the Asphalt Zipper at a freight cost of \$8,400.00.

It was moved by Mr. LaBouve, seconded by Mr. Cormier, and carried, to accept the low bid