On motion by **Councilman Rau** and seconded by **Councilman Smith,** the following ordinance was introduced:

ORDINANCE NO. 4990

AN ORDINANCE LEVYING AN ADDITIONAL HOTEL OCCUPANCY TAX OF TWO PERCENT (2.00%) IN THE RIVER EXPRESS DEVELOPMENT ZONE 1, CITY OF GRETNA, STATE OF LOUISIANA (THE "DISTRICT"); DESIGNATING AN EQUAL AMOUNT TO THE ADDITIONAL HOTEL OCCUPANCY TAX FROM SUCH INCREMENTAL INCREASE IN SALES FOR SERVICES THAT MANDATE THE COLLECTION OF AN OCCUPANCY TAX AND HOTEL OCCUPANCY TAX RECEIVED BY THE CITY OF GRETNA GENERATED WITHIN THE DISTRICT; DESIGNATING THE INCREMENTAL INCREASE IN AD VALOREM TAX IN THE DISTRICT; PLEDGING AND DEDICATING SUCH TAXES IN ACCORDANCE WITH AND AS AUTHORIZED BY PART II, CHAPTER 27, TITLE 33 OF THE LOUISIANA REVISED STATUTES OF 1950, AS AMENDED; AND PLEDGING AND DEDICATING SUCH TAXES TO REIMBURSE ECONOMIC DEVELOPMENT COSTS AND PROVIDING FOR OTHER MATTERS IN CONNECTION WITH THE FOREGOING.

WHEREAS, Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended (LA R.S. 33:9038.31, *et seq.*) (the "Act") authorizes municipalities, parishes and certain other local governmental subdivisions to create economic development districts to carry out the purposes of the Act, which economic development districts are political subdivisions of the State of Louisiana and possess such power and authority and have such duties as provided by the Act and other law; and

WHEREAS, by Ordinance No. 4645 adopted on January 15, 2015, the governing authority of the City of Gretna, State of Louisiana (the "City") created the River Express Development Zone 1, City of Gretna, State of Louisiana (the "District"), in accordance with LA R.S. 33:9038.32; and

WHEREAS, La. R.S. 33:9038.39 permits the District to levy an additional hotel occupancy tax for authorized purposes; and

WHEREAS, in accordance with LA R.S. 33:9038.39, and in order to finance and fund certain Projects, the District desires to levy an additional hotel occupancy tax of two percent (2.00%) within the boundaries of the District (the "REDZ Tax"), which will be used to reimburse costs of economic development projects as defined in the Act; and

WHEREAS, LA R.S. 33:9038.34 permits the City of Gretna to pledge to the District a portion of the sales and hotel occupancy taxes received by the City of Gretna and generated within the District; and

WHEREAS, in accordance with LA R.S. 33:9038.34, and in order to finance and fund certain Projects, the governing authority of the City of Gretna, in its capacity as governing authority of the District, desires to designate to the District an amount equal to the REDZ Tax levied in this ordinance, from such incremental increase in sales and hotel occupancy tax received by the City of Gretna and generated within the boundaries of the District (the "Incremental Sales and Hotel Occupancy Tax"), which will be used to reimburse costs of economic development projects as defined in the Act; and

WHEREAS, LA R.S. 33:9038.33 permits the City of Gretna to pledge to the District the full amount of ad valorem tax incremental increase generated within the District; and

WHEREAS, in accordance with LA R.S. 33:9038.33, and in order to finance and fund certain Projects, the governing authority of the City of Gretna, in its capacity as governing authority of the District, desires to designate to the District such incremental increase in ad valorem property tax generated within the boundaries of the District (the "Incremental Ad Valorem Tax"), which will be used to reimburse costs of economic development projects as defined in the Act; and

WHEREAS, the Act provides for the creation of a special trust fund for the furtherance of economic development projects, as defined in the Act; and

WHEREAS, in accordance with the Act, the governing authority of the City of Gretna, in said ordinance creating the District did further create a special trust fund, named the "REDZ 1 District Trust Fund" (the "Trust Fund") into which the above levied and pledged additional hotel occupancy (REDZ Tax), sales and hotel occupancy (Incremental Sales and Hotel Occupancy Tax), and ad valorem incremental taxes (Incremental Ad Valorem Tax) shall be deposited, and may be loaned, granted, donated, or pledged for the purpose to fund economic development projects elected by the District in the manner provided by the Act.

NOW THEREFORE, BE IT HEREBY ORDAINED by the Gretna City Council acting as the governing authority of the City of Gretna and of the District that:

SECTION 1. Adoption of Findings. All of the above "WHEREAS" clauses are adopted as part of this ordinance.

SECTION 2. Levy of Hotel Occupancy Tax. In accordance with LA R.S. 33:9038.39 and other constitutional and statutory authority supplemental thereto, there is hereby levied in the District, effective September 1, 2023, an additional hotel occupancy tax of two percent (2.00%), upon the furnishing of sleeping rooms, as defined by law (the "REDZ Tax").

As provided by LA R.S. 33:9038.39, no election shall be required in connection with the levy of the District Tax, since there are no qualified electors in the District, as certified by the Jefferson Parish Registrar of Voters by certification attached hereto as "Exhibit A".

SECTION 3. Designation and Pledge of Incremental Sales and Hotel Occupancy Tax. In accordance with LA R.S. 33:9038.34 and other constitutional and statutory authority supplemental thereto, there is hereby designated and pledged an amount equal to the REDZ Tax, from the increase in sales for services that mandate the collection of an occupancy tax and hotel occupancy tax above the baseline sales tax allocation of $0, generated within the boundaries of the District, which are received by the City of Gretna (the "Incremental Sales and Hotel Occupancy Tax").

SECTION 4. Incremental Ad Valorem Tax. In accordance with LA R.S. 33:9038.33 and other constitutional and statutory authority supplemental thereto, there is hereby designated and pledged the incremental ad valorem tax generated within the boundaries of the District, levied by the City of Gretna (the "Incremental Ad Valorem Tax"). The ad valorem tax subject to this section is only that millage levied by the City of Gretna and no other millage.

SECTION 5. Use of Proceeds. The proceeds of the REDZ Tax, the Incremental Sales and Hotel Occupancy Tax, and the Incremental Ad Valorem Tax shall be used to pay the costs of economic development projects, as defined in the Act.

SECTION 6. Tax Collectors. The REDZ Tax and the Incremental Sales and Hotel Occupancy Tax are hereby authorized to be collected by the "Sales Tax Collector," which shall mean the Jefferson Parish Sheriff's Office, or its successor in the role of parish wide tax collector. The Incremental Ad Valorem Tax is hereby authorized to be collected by the "Property Tax Collector," which shall mean the Gretna Tax Collector.

Collectors named herein are empowered and directed to carry into effect the provisions of this ordinance, to appoint duties, 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. All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the Collectors under any provision or provisions of this ordinance relating to the REDZ Tax, Incremental Sales and Hotel Occupancy Tax, or the Incremental Ad Valorem Tax, as described herein, shall be promptly deposited by the Collectors into the account of the REDZ 1 District Trust Fund, 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 Collectors with said fiscal agent pending the final determination of the protest or litigation.

SECTION 7. Designation of Baseline Sales Tax Collection Incremental Increase. The Incremental Sales and Hotel Occupancy Tax designated to the District pursuant to Section 3, above, is the increase in sales and hotel occupancy tax generated in the District, subsequent to its creation. The initial annual baseline sales tax collection rate for the District, hereby designated by the City Council to be used in determining the sales and hotel occupancy tax incremental increase pursuant to the Act, is the amount of the sales and hotel occupancy tax collected in the District in the most recent completed fiscal year prior to the establishment of the District. It is hereby designated to be zero ($0) (the "Initial Annual Baseline Sales Tax Collection Rate"). The monthly baseline collection rate, which is the initial annual baseline collection rate divided by twelve (12), is hereby designated to be zero ($0) (the "Initial Monthly Baseline Sales Tax Collection Rate").

SECTION 8. Designation of Baseline Property Tax Collection Rate. The Incremental Ad Valorem Tax designated to the District pursuant to Section 4, above is the increase in ad valorem property tax generated in the District, subsequent to its creation. The initial annual baseline collection rate for the ad valorem area levied in Gretna is the amount of the ad valorem property taxes collected in the ad valorem tax area, known as the District, in the most recent completed fiscal year prior to the establishment of the District. It is hereby designated to be Twenty-One Thousand, Eighty-Eight Dollars and Forty-Five Cents ($21,088.45) (the "Initial Baseline Property Tax Collection Rate").

SECTION 9. Jefferson Parish Sheriff's Office Certification. The Jefferson Parish Sheriff's Office, which collects sales and hotel occupancy tax in the Parish, has furnished the certification in the form attached hereto as "Exhibit B," as to the accuracy of the Initial Annual Baseline Sales Tax Collection Rate. The Clerk of the City of Gretna is authorized and directed to publish such an amount in the official journal of the City of Gretna, one time, as required by LA R.S. 33:9038.34(C). If the amounts of the Initial Annual Baseline Collection Rate are not contested within thirty days after the said publication, then such amounts shall be conclusively presumed to be valid, and no court shall have any jurisdiction to alter or invalidate the designation of the amount of the Initial Annual Baseline Collection Rate.

SECTION 10. Tax Collector Certification. The Tax Collector of the City of Gretna, which collects property taxes for the City has furnished the certification in the form attached hereto as "Exhibit C", as to the accuracy of the Initial Annual Baseline Property Tax Collection Rate and is authorized and directed to publish such certification in the official journal of the City of Gretna, one time, as required by LA R.S. 33:9038.33(C). If the amounts of the Initial Annual Baseline Property Tax Collection Rate are not contested within thirty days after the said publication, then such amounts shall be conclusively presumed to be valid, and no court shall have any jurisdiction to alter or invalidate the designation of the amount of the Initial Annual Baseline Collection Rate.

SECTION 11. Notice to the Public. The City Council hereby acknowledges and affirms the prior publication of a notice describing the levy of the REDZ Tax and the designation and pledge of the Incremental Sales and Hotel Occupancy Tax and the Incremental Ad Valorem Tax, and informing the citizens of the date of consideration of this ordinance, said notice having been published once a week for two weeks in the official journal of the City of Gretna, in the form of notice attached hereto as "Exhibit D".

SECTION 12. Authorization of Officers. The Mayor and City of Gretna officials are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this ordinance.

SECTION 13. Severability. 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 invalidates 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 15. Publication; Effective Date. This ordinance shall be published one time in the official journal of the City of Gretna, and shall become effective as provided by law.

Provided that a two-thirds majority of the City of Gretna Council have voted in favor of this ordinance, this ordinance shall have the full force and effect immediately following the Clerk's presentment of the same to the Mayor, in accordance with Louisiana Revised Statutes.

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

Yeas: Councilmen Rau, Smith, Hinyub, and Berthelot
Nays: None
Absent: Councilman Miller
Abstain: None

ADOPTED: SEPTEMBER 5, 2023.

/S/ NORMA J. CRUZ, LCMC
CITY CLERK
CITY OF GRETNA
STATE OF LOUISIANA

Ordinance presented to the
Mayor on September 5, 2023.

/S/ NORMA J. CRUZ, LCMC
CITY CLERK
CITY OF GRETNA
STATE OF LOUISIANA

APPROVED: SEPTEMBER 5, 2023.

/S/ BELINDA C. CONSTANT
MAYOR
CITY OF GRETNA
STATE OF LOUISIANA

Ordinance returned from the
Mayor on September 5, 2023.

/S/ NORMA J. CRUZ, LCMC
CITY CLERK
CITY OF GRETNA
STATE OF LOUISIANA

A TRU AND CERTIFIED COPY:

/S/ NORMA J. CRUZ, LCMC
CITY CLERK
CITY OF GRETNA
STATE OF LOUISIANA

EXHIBIT "A"

To Ordinance No. 4990

STATE OF LOUISIANA

PARISH OF JEFFERSON

CERTIFICATE OF REGISTRAR OF VOTERS

I, **Dennis A. DiMarco,** the duly appointed Registrar of Voters in and for the Parish of Jefferson, State of Louisiana, do hereby certify to the City of Gretna, State of Louisiana, that there are no qualified electors located in the economic development district known as the "River Express Development Zone 1, City of Gretna, State of Louisiana".

IN FAITH WHEREOF, witness my signature and official seal of the Registrar of Voters of the Parish of Jefferson, this the _____ day of _____, 2023.

(SEAL)

_____

DENNIS A. DIMARCO
JEFFERSON PARISH REGISTRAR OF VOTERS

EXHIBIT "B"

To Ordinance No. 4990

STATE OF LOUISIANA

PARISH OF JEFFERSON

CERTIFICATE OF SHERIFF'S OFFICE

I, _____, on behalf of the Jefferson Parish Sheriff's Office, State of Louisiana (the "Parish"), do hereby certify that the initial annual baseline sales tax collection rate levied in the economic development district known as the "River Express Development Zone 1, City of Gretna, State of Louisiana" (the "District"), which is the amount of such sales tax and hotel occupancy tax collected in the District during the fiscal year of the Parish of Jefferson, State of Louisiana, most recently completed prior to the establishment of the District is **zero dollars ($0)**. The monthly baseline collection rate of each of the proposed taxes, which is the annual baseline rate divided by twelve (12), is also zero dollars ($0).

IN FAITH WHEREOF, witness my signature on this the _____ day of _____, 2023.

(SEAL)

_____

JEFFERSON PARISH SHERIFF'S DEPARTMENT

EXHIBIT "C"

To Ordinance No. 4990

STATE OF LOUISIANA

PARISH OF JEFFERSON

CERTIFICATE OF TAX COLLECTOR

I, **Raylyn C. Stevens,** in my capacity as Tax Collector for the City of Gretna, State of Louisiana (the "City"), do hereby certify that the initial annual baseline property tax collection for "River Express Development Zone 1, City of Gretna, State of Louisiana" (the "District"), during the fiscal year of the City of Gretna most recently completed is One Hundred Seventy-Nine thousand, Eight Hundred Twenty-One and Forty-Nine Cents ($179,821.49).

IN FAITH WHEREOF, witness my signature on this the 5th of September 2023.

(SEAL)

/S/ RAYLYN C. STEVENS
RAYLYN C. STEVENS
CHIEF FINANCIAL OFFICER-TAX COLLECTOR
CITY OF GRETNA, STATE OF LOUISIANA

EXHIBIT "D"

To Ordinance No. 4990

STATE OF LOUISIANA

PARISH OF JEFFERSON

NOTICE OF INTENTION TO LEVY AN ADDITIONAL HOTEL OCCUPANCY TAX IN THE RIVER EXPRESS DEVELOPMENT ZONE 1 AND PLEDGE AND DEDICATE INCREMENTAL INCREASES IN SALES AND OCCUPANCY TAXES GENERATED IN THE DISTRICT AND INCREMENTAL INCREASES IN AD VALOREM TAXES GENERATED WITHIN THE DISTRICT FOR QUALIFIED ECONOMIC DEVELOPMENT PURPOSES.

NOTICE IS HEREBY GIVEN that the Council of the City of Gretna, Louisiana (the "Governing Authority), acting as the governing authority of the River Express Development Zone 1, proposes to consider the adoption of an ordinance to levy in the River Express Development Zone 1, effective September 1, 2015, an additional hotel occupancy tax of two percent (2.00%), upon the furnishing of sleeping rooms, as defined by law.

NOTICE IS HEREBY GIVEN that the Council of the City of Gretna, Louisiana (the "Governing Authority), acting as the governing authority of the River Express Development Zone 1 proposes to consider the adoption of an ordinance to pledge and dedicate incremental increases in sales and occupancy taxes generated in the River Express Development Zone 1 and incremental increases in ad valorem taxes generated in the River Express Development Zone 1 for qualified economic development purposes.

NOTICE IS HEREBY FURTHER GIVEN that the Governing Authority, acting as the governing authority of both the City and the District, will meet in open and public session on Tuesday, September 5th 12:00 p.m. in the City Council Chambers, City Hall, Gretna, Louisiana at 740 Second Street, Gretna, Louisiana 70053, to hear any objections to the levying of the additional hotel occupancy tax for the furtherance of economic development projects as described above, and to hold a public hearing on the adoption of an ordinance allowing such levying and designation.

* * * * *