

ORDINANCE NO. 1740 OF 2018

AN ORDINANCE LEVYING AN ADDITIONAL SALES TAX OF ONE AND SEVENTY-FIVE HUNDREDTHS PERCENT (1.75%) IN ECONOMIC DEVELOPMENT DISTRICT NO. 1 OF THE CITY OF RUSTON, STATE OF LOUISIANA (THE "DISTRICT"); DESIGNATING THE FULL AMOUNT OF SUCH ADDITIONAL SALES TAX AS THE SALES TAX INCREMENTS IN THE DISTRICT FROM WHICH THE LOCAL SALES TAX INCREMENTS WILL BE DETERMINED AND USED TO FINANCE ECONOMIC DEVELOPMENT PROJECTS IN ACCORDANCE WITH AND AS AUTHORIZED BY PART II, CHAPTER 27, TITLE 33 OF THE LOUISIANA REVISED STATUTES OF 1950, AS AMENDED, DESIGNATING THE INITIAL ANNUAL BASELINE COLLECTION RATE AND ESTABLISHING A MONTHLY BASELINE COLLECTION RATE FOR THE DISTRICT; PLEDGING AND DEDICATING SUCH TAX INCREMENTS 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. 1733 of 2018 adopted on October 1, 2018, this Mayor and Board of Aldermen (the "Governing Authority"), acting as the governing authority of the City of Ruston, State of Louisiana (the "City") created Economic Development District No. 1 of the City of Ruston, 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 a sales and use tax of up to two percent (2%) for authorized purposes; and

WHEREAS, La. R.S. 33:9038.34(O) provides for the creation of a special trust fund for the furtherance of economic development projects, as defined in the Act, into which the incremental increases in sales taxes shall be deposited and loaned, granted, donated, or pledged in furtherance of economic development projects (each Project hereinafter approved being referred to herein as a "Project" or "Projects"); and

WHEREAS, in accordance with the Act, this Governing Authority, in said ordinance creating the District, did further create a special trust fund, named the "Economic Development District No. 1 of the City of Ruston Trust Fund (the "Trust Fund") the purpose of which is to fund economic development projects selected by the governing authority of the District in the manner provided by the Act; and

WHEREAS, in accordance with La. R.S. 33:9038.39, and in order to finance and fund certain Projects, this Governing Authority, in its capacity as governing authority of the District, desires to levy an additional sales tax of one and seventy-five hundredths percent (1.75%) in the District and to designate such increase in sales tax as the sales tax increment, together with a like amount of State of Louisiana (the "State") sales tax, if approved by the State, which will be used to reimburse costs of economic development projects as defined in the Act; and

WHEREAS, the proceeds of the sales tax levied in this ordinance will be deposited in the Trust Fund for the purposes of paying the costs of any economic development project located within the City, as such costs are defined in La. R.S. 33:9038.36 including, without limitation, public works and infrastructure and projects to assist (i) hotel, motel, conference facilities, and related industries, (ii) commercial, retail, and related industries, (iii) amusement, places of entertainment, theme parks, and any other tourism-related industry, or any other industry described in La. R.S. 33:9038.34(M), as defined in the Act;

NOW THEREFORE, BE IT HEREBY ORDAINED by the Mayor and Board of Aldermen of the City of Ruston, State of Louisiana, acting as the governing authority of the District, that:

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

§2. Levy of Sales 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 January 1, 2019, and continuing for a period of ten (10) years, an additional sales and use tax of one and seventy-five hundredths percent (1.75%), upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property, upon the lease or rental of tangible personal property and on the sales of services in the District, as defined by law (the "District Tax").

The proceeds of the District Tax shall be used for the purposes of paying the costs of any economic development project located within the City, as such costs are defined in La. R.S. 33:9038.36 including, without limitation, public works and infrastructure and projects to assist (i) hotel, motel, conference facilities, and related industries, (ii) commercial, retail, and related industries, (iii) amusement, places of entertainment, theme parks, and any other tourism-related industry, or any other industry described in La. R.S. 33:9038.34(M), as defined in the Act.

The Uniform Local Sales Tax Code, as enacted by Act No. 73 of the 2003 Regular Session of the Louisiana Legislature, and as it may be amended from time to time, shall apply in the assessment, collection, administration and enforcement of the District Tax, the provisions of which Uniform Local Sales Tax Code are hereby incorporated by reference.

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 Lincoln Parish Registrar of Voters by certification attached hereto as Exhibit A.

§3. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the District Tax levied by this ordinance, each dealer shall be allowed two percent (2.00%) of the amount of District Tax due and accounted for and remitted to the Tax collector in the form of a deduction in submitting his report 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 taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

§4. Exclusions or Exemptions. This Governing Authority adopts none of the optional exclusions or exemptions allowed by state sales tax law, nor does this Governing Authority adopt any exclusions or exemptions authorized by legislation enacted under Article VI, Section 29(D)(1) of the Constitution of the State of Louisiana of 1974 that are not allowed as an exclusion or exemption from state sales tax. Included within the tax base of the District tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

§5. Tax Collector. The District Tax is authorized to be collected by a "Collector" which term shall mean the Lincoln Parish Sales tax Commission, or its successor in the role of parishwide sales tax collector. 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.

The District Tax shall be collected in the same manner, under the same terms and conditions and with the same penalty, interest, collection and compensation arrangements as other sales taxes in the City are collected by the Collector.

With regard to the collection of the District Tax on any motor vehicle, automobile, truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license tax, this Governing Authority, acting through the City and on behalf of the District, for the collection of the District Tax on such vehicles, is authorized to enter into an

agreement with the Vehicle Commissioner, Department of Public Safety and Corrections, as provided by R.S.47:303(B).

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 District Tax shall be promptly deposited by the Collector for the account of the District in the 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 Collector with said fiscal agent pending the final determination of the protest or litigation.

§6. Penalty, Interest and Attorneys Fees. As provided above, the EDD Tax shall be collected in the same manner, under the same terms and conditions and with the same penalty, interest, collection and compensation arrangements as other sales taxes of the City are collected by the Collector

§7. Designation of Baseline Collection Rate. The District Tax levied pursuant to this ordinance is a new sales tax and the full amount thereof is hereby designated by the Governing Authority to be used in determining the local sales tax increment pursuant to the Act.

The initial annual baseline collection rate for the District, which is the amount of the District Tax collected in the District in the most recent completed fiscal year of the City prior to the establishment of the District, is hereby designated to be zero (\$0) (the "Initial Baseline Collection Rate"), as the District Tax was not levied during the most recently completed fiscal year of the City prior to the establishment of the District. 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 "Monthly Baseline Collection Rate").

§8. CFO Certification. The Treasurer of the City has furnished the certification in the form attached hereto as Exhibit B, as to the accuracy of the Initial Annual Baseline Collection Rate and Monthly Baseline Collection Rate and is authorized and directed to publish such certification in the *Ruston Daily Leader*, the official journal of the City, one time, as required by La. R.S. 33:9038.34(C). If the amounts of the Initial Annual Baseline Collection Rate and Monthly 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 either the Initial Annual Baseline Collection Rate and Monthly Baseline Collection Rate.

§9. Designation of Sales Tax Increment. The City Council hereby designates the entire amount of the District Tax as the local sales tax increment, which is to be deposited in the special trust fund created herein for the furtherance of economic development projects through reimbursement of costs of economic development projects and hereby pledges and dedicates to such purpose the local sales tax increment in the manner provided by the Act.

§10. Notice to Public. The City Council hereby acknowledges and affirms the prior publication of a notice describing the levy of the District 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 *Ruston Daily Leader*, the official journal of the City, in the form of notice attached hereto as Exhibit C.

The Governing Authority also acknowledges having complied with the requirements of La. R.S. 42:19.1 by previously announcing (at a meeting held on September 10, 2018) the consideration of this ordinance, and by having duly notified the applicable state legislators and having published the notice required thereby not less than 20 days and not more than 60 days prior to the enactment of this ordinance.

§11. Use of Sales Tax Increments. Notwithstanding anything to the contrary contained herein, sales tax increments within the District shall be used for the purposes of paying the costs of any economic development project located within the City, as such costs are defined in La. R.S. 33:9038.36 including, without limitation, public works and infrastructure and projects to assist (i) hotel, motel, conference facilities, and related industries, (ii) commercial, retail, and related industries, (iii) amusement, places of entertainment, theme parks, and any other tourism-related industry, or any other industry described in La. R.S. 33:9038.34(M), as defined in the Act.

§12. Authorization of Officers. The Mayor, Mayor *pro tem* and City Clerk are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this ordinance.

§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 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.

§14. Repealer. All ordinances or resolutions, or parts thereof, in conflict herewith are hereby repealed.

§15. Publication; Effective Date. This ordinance shall be published one time in the official journal of the City, and shall become effective in the manner provided by La. R.S. 33:406(C).

This Ordinance was introduced on October 1, 2018, by Alderman Jedd Lewis, Notice of Public Hearing was published on November 16, 2018, and said public hearing having been held, the title having been read and the Ordinance considered, on motion to adopt, as amended, by Alderwoman Carolyn Cage, seconded by Alderwoman Angela Mayfield, a record vote was taken and the following result was had:

YEA: ALDERWOMAN CAROLYN ELMORE CAGE
ALDERMAN JEDD LEWIS
ALDERWOMAN ANGELA R. MAYFIELD

NAY: ALDERMAN JIM PEARCE
ALDERMAN BRUCE SIEGMUND

ABSENT: NONE

WHEREUPON, the presiding officer declared the above Ordinance duly adopted on the 29th day of November, 2018.

ATTEST:

LAURA HARTT, CLERK

RONNY WALKER, MAYOR

STATE OF LOUISIANA

PARISH OF LINCOLN

CERTIFICATE OF REGISTRAR OF VOTERS

I, Dianna Stone, the duly appointed Registrar of Voters in and for the Parish of Lincoln, State of Louisiana, do hereby certify to the City of Ruston, State of Louisiana, that there are no qualified electors located in the economic development district known as "Economic Development District No. 1 of the City of Ruston, State of Louisiana," having the specific geographical boundaries set forth in Ordinance No. 1733 of 2018 adopted by the Mayor and Board of Aldermen of the City of Ruston, State of Louisiana, on October 1, 2018, which geographical boundaries are proposed to be amended as set forth in that certain Ordinance introduced by the Mayor and Board of Aldermen, City of Ruston, State of Louisiana on November 5, 2018, and to be considered for adoption on November 29, 2018 by the Mayor and Board of Aldermen of City of Ruston, State of Louisiana.

IN FAITH WHEREOF, witness my signature and official seal of the Registrar of Voters of the Parish of Lincoln, this _____ day of November, 2018.

(SEAL)

Dianna Stone,
Lincoln Parish Registrar of Voters

[ORIGINAL ON FILE WITH THE CITY CLERK OF
THE CITY OF RUSTON, AS AN ATTACHMENT
TO ORDINANCE NO. _____ OF 2018]

EXHIBIT B
to Sales Tax Ordinance

STATE OF LOUISIANA

PARISH OF LINCOLN

I, Laura Hartt, in my capacity as Treasurer of the City of Ruston, State of Louisiana (the "City"), am the chief financial officer of the City and do hereby certify that the initial annual baseline collection for the additional sales tax of one and seventy-five hundredths percent (1.75%) that has been proposed to be levied in the economic development district known as "Economic Development District No. 1 of the City of Ruston, State of Louisiana" (the "District"), which is the amount of such designated sales tax collected in the District during the fiscal year of the City of Ruston, State of Louisiana, most recently completed prior to the establishment of the District (*i.e.* the fiscal year ended September 30, 2018), is zero (\$0), as the proposed additional sales tax was not levied during the previous fiscal year. The monthly baseline collection rate of each of the proposed taxes, which is the annual baseline rate divided by twelve (12), is also zero (\$0).

IN FAITH WHEREOF, witness my signature on this ____ day of _____, 2018.

(SEAL)

Treasurer

[ORIGINAL ON FILE WITH THE CITY CLERK OF
THE CITY OF RUSTON, AS AN ATTACHMENT
TO ORDINANCE NO. ____ OF 2018]

EXHIBIT C
to Sales Tax Ordinance

**NOTICE OF INTENTION TO CREATE
ECONOMIC DEVELOPMENT DISTRICT NO. 1 OF
THE CITY OF RUSTON, STATE OF LOUISIANA,
AND TO LEVY A
1.75% SALES TAX THEREIN**

NOTICE IS HEREBY GIVEN that the Mayor and Board of Aldermen of the City of Ruston, State of Louisiana (the "Governing Authority"), acting as the governing authority of the City of Ruston, State of Louisiana (the "City") proposes to consider the adoption of an ordinance, pursuant to La. R.S. 33:9038.32, creating an economic development district within the City to be called "Economic Development District No. 1 of the City of Ruston, State of Louisiana" (the "District").

NOTICE IS HEREBY FURTHER GIVEN that upon the creation of the District, the Governing Authority, in its capacity as the governing authority of the newly created District, further proposes to consider the adoption of an ordinance, pursuant to La. R.S. 33:9038.39, levying in the District an additional one and seventy-five hundredths percent (1.75%) sales tax for purposes of paying the costs of any economic development project located within the City, as such costs are defined in La. R.S. 33:9038.36 including, without limitation, public works and infrastructure and projects to assist (i) hotel, motel, conference facilities, and related industries, (ii) commercial, retail, and related industries, (iii) amusement, places of entertainment, theme parks, and any other tourism-related industry, or any other industry described in La. R.S. 33:9038.34(M), as defined in the Act, (the "District Tax"). The proceeds of the District Tax will be deposited in a special trust fund to be used for the aforesaid purposes, all 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, *et seq.*).

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 Monday, October 1, 2018, at five-thirty o'clock (5:30) p.m., at the Council Chambers/Courtroom, City Hall, 401 North Trenton, Ruston, Louisiana, to hear any objections to the creation of the District as described above, and will subsequently meet in open and public session on Monday, November 5, 2018, at the same time and place, to consider the adoption of an ordinance levying the District Tax.

A parcel list describing the property to be included in the District follows this notice. A detailed and interactive map of the proposed District may also be accessed on the City's Website, www.ruston.org, from the Economic Development Link on the home page and then the "Economic Development District" link on the Economic Development page. Alternatively, the map of the proposed District may be accessed directly at the following URL:

http://www.ruston.org/downloads/ruston_economic_development_district_1_090518.pdf

**PARCEL LIST AND WEB ADDRESS DISPLAYING MAP OF
ECONOMIC DEVELOPMENT DISTRICT NO. 1
OF THE CITY OF RUSTON, STATE OF LOUISIANA**
(Parcel list furnished by City of Ruston Economic Development 11/26/18)

<u>Parcel Owner Name (Business Name)</u>	<u>Parcel Address</u>	<u>Parcel No./ Business Number</u>	<u>Approx. Acreage</u>
Brister Enterprises, LLC (Brister’s Smokehouse BBQ)	1420 Cooktown Road Ruston, LA 71270	14183138118/ 100318	0.94
Quarles Properties, LLC (Dairy Queen)	1428 Cooktown Road Ruston, LA 71270	14183138117/ 106266	0.94
JL Holding 1 LLC of Louisiana (Burger King)	1409 N Trenton Street Ruston, LA 71270	14183281002/ 100616	1.00
C & R Sweet Delights, LLC (Daylight Donuts)	108 Monticello Drive Ruston, LA 71270	02183367009/ 100652	0.44
Pinecrest of Ruston, Inc. (Orange Leaf Yogurt)	1516 N Trenton Street Ruston, LA 71270	13183000A01/ 104949	1.03
Wendelta Property Holdings, LLC (Wendy’s)	1400 N Trenton Street Ruston, LA 71270	13183805318/ 101315	0.81
Haury, Karl E Jr (Captain D’s)	1324 N Vienna Street Ruston, LA 71270	13183000026/ 100865	1.10
USA Stop & Save, LLC (Subway)	110 Woodward Avenue Ruston, LA 71270	13183000008/ 101042	0.67
North Vienna Properties (Peking)	1315 N Vienna Street Ruston, LA 71270	13183000015/ 101128	0.72
BR-J2911 Ruston Property Holding Co (Fit Blendz)	101 N Service Road E, #2 Ruston, LA 71270	13183026028 TBD	0.20
BR-J2911 Ruston Property Holding Co (Little Caesars)	103 N Service Road E, #3 Ruston, LA 71270	13183026028 104236	0.20
Ruston Center, LLC (La Bamba)	207 N Service Road E Ruston, LA 71270	13183334001 105235	0.10
Ruston Center, LLC (Applebee’s)	297 N Service Road E Ruston, LA 71270	13183APPLEBEE/ 103000	0.41
McDonald’s Corp 88-17 (McDonalds’s #5721)	301 N Service Road E Ruston, LA 71270	13183000020/ 100932	0.82
Pizza Pie, LLC (Rotolo’s)	1314 Maxwell Boulevard Ruston, LA 71270	1318344401B/ TBD	0.87
Chick-Fil-A, Inc. (Chick-Fil-A)	1206 Maxwell Boulevard Ruston, LA 71270	1318344401A/ 106583	1.39
Ellis, Edwin C et al (Huddle House)	501 N Service Road E Ruston, LA 71270	13183745284/ 100991	0.46

Jedco Properties, LLC (Chili's)	649 N Service Road E Ruston, LA 71270	13183116129/ 100477	1.46
Jedco Properties, LLC (Raising Canes's)	659 N Service Road E Ruston, LA 71270	13183300001/ 100663	0.88
Celebrity Centre of Ruston, LLC (El Jarrito)	704 Celebrity Drive Ruston, LA 71270	13183000665 103578	0.10
Celebrity Centre of Ruston, LLC (Wingstop)	720 Celebrity Drive Ruston, LA 71270	13183000665 103026	0.10
Celebrity Centre of Ruston, LLC (Roly Poly)	732 Celebrity Drive Ruston, LA 71270	13183000665 105898	0.10
Kilpatrick Investments, LLC (Whataburger)	801 N Service Road E Ruston, LA 71270	13183809156/ 105255	1.37
Dauzat Investments, LLC (Logan's Roadhouse)	931 N Service Road E Ruston, LA 71270	13183111LOG/ 104737	1.36
SFP Pool Seven, LLC (Ronin Steak & Sushi House)	1419 Eagle Drive Ruston, LA 71270	13183000668/ 104028	4.89
SFP Pool Seven, LLC (Avocado's)	1429 Eagle Drive Ruston, LA 71270	13183000668/ TBD	4.89
Kees, Charles L & (Hot Rod Bar B Que)	1911 Farmerville Highway Ruston, LA 71270	18182000047/ 100599	0.35
Domangue's Steak & Seafood Family (Z Buffet)	1917 Farmerville Highway Ruston, LA 71270	18182135264/ 100670	0.66
Moojon Properties, LLC (Portico)	1821 Northpointe Lane Ruston, LA 71270	1818200PORT/ 103979	0.17
Magic Star Properties, LLC (El Jarrito)	2017 Farmerville Highway Ruston, LA 71270	18182000020/ 105269	0.37
Milner-Doull Partnership (Taco Bell #26920)	2103 Farmerville Highway Ruston, LA 71270	1818241201A/ 104268	1.04
BBWI Investments (Sonic #4973)	2105 Farmerville Highway Ruston, LA 71270	18182145282/ 100316	0.89
Ruston Petro Partners, LLC (Arby's)	2111 Farmerville Highway Ruston, LA 71270	18182187666/ 104575	0.73
6-K Development, LLC (Johnny's Pizza)	2029 E Kentucky Avenue Ruston, LA 71270	18182000848/ 105881	0.86
6-K Development, LLC (Eskamoe's)	1913 E Kentucky Avenue Ruston, LA 71270	18182003103/ 104530	2.81
6-K Development, LLC (Teriyaki Grill)	1913 E Kentucky Avenue Ruston, LA 71270	18182003103/ 104570	2.81
Chhay, Sonika (In-N-Out Donuts)	2375 Hwy 33 Ruston, LA 71270	07182COM01B/ TBD	0.70
Moose's Cabin, LLC (Log Cabin)	1906 Farmerville Highway Ruston, LA 71270	18182000022/ 101055	1.58

WH Capital, LLC (Waffle House)	1121 Cooktown Road Ruston, LA 71270	23183064007/ 100128	0.50
Johnny's Pizza House, Inc. (Johnny's Pizza)	1109 Cooktown Road Ruston, LA 71270	23183000052/ 101139	0.75
Ruston Rentals, LLC (Subway)	1105 Cooktown Road Ruston, LA 71270	23183114001/ 100916	0.60
Mueller, Michael H (Domino's)	995 Tech Drive Ruston, LA 71270	23183132001/ 100875	0.36
Griffs of America, Inc. (Griff's)	815 W California Avenue Ruston, LA 71270	26183107003/ 100947	0.42
Ruston Rentals, LLC (In-N-Out Donuts)	802 W California Avenue Ruston, LA 71270	26183092B02/ 104863	0.12
D & B Enterprises of Ruston, LLC (Sam's Southern Eatery)	703 W California Avenue Ruston, LA 71270	26183245300/ 106639	0.55
Flemto California, LLC (Subway)	701 W California Avenue Ruston, LA 71270	26183245302/ 100195	0.50
Community Real Estate Investments (Nina's Eatery)	601 W California Avenue Ruston, LA 71270	26183245E18/ 106624	0.40
BBWI Investments, A Limited Partner (Sonic #2797)	507 W California Avenue Ruston, LA 71270	26183245280/ 101232	0.65
Ruston Rentals, LLC (Papa John's)	503 W California Avenue Ruston, LA 71270	26183245888/ 100137	0.33
Thirty Year Partnership, LLC (Popeye's)	501 W California Avenue Ruston, LA 71270	261832452A5/ 101143	0.66
Fast Foods of Monroe, Inc. (Church's)	407 W California Avenue Ruston, LA 71270	26183245205/ 100909	0.69
Mercer, Robert L (El Jarrito)	306 W California Avenue Ruston, LA 71270	26183931B04/ 100701	0.76
Doull, James et al (Taco Bell #23192)	301 W California Avenue Ruston, LA 71270	26183245104/ 101262	0.55
T & K Investment Property, LLC (KFC)	211 W California Avenue Ruston, LA 71270	26183249001/ 101026	0.40
Cardwell, Douglas (In-N-Out Donuts #2)	206 W California Avenue Ruston, LA 71270	2618393030A/ 106259	0.46
Hamilton Jones & Mays Bldg Partner (Jimmy John's)	600 S Trenton Street Ruston, LA 71270	2618324952a/ 106317	0.25
Potts, Truman A (Rib Shack)	1314 S Vienna Street Ruston, LA 71270	25183000120/ 104029	0.26
McDonalds Corp (McDonalds #12543)	400 S Trenton Street Ruston, LA 71270	26183929A02/ 100933	0.96

Watson, Perry W Jr & (Taqueria Mi Casa)	202 W Louisiana Avenue Ruston, LA 71270	23183985A08/ 106383	0.06
First Baptist Church of Ruston, LA (The Depot)	211 Railroad Avenue Ruston, LA 71270	23183985019/ not on tax rolls	0.33
Davis, Bert & (Dawg House)	102 Homer Street Ruston, LA 71270	23183992001/ 100860	0.51
SLM Investments, LLC (Nana's Soulfod)	400 W Alabama Street Ruston, LA 71270	23183925E32/ 105957	0.25
Railway Coffee, LLC (Railway Coffee)	202 W Mississippi Avenue Ruston, LA 71270	23183963001/ 105962	0.03
Park Avenue Plaza, LLC (Roma Italian Restaurant)	102 N Monroe Street Ruston, LA 71270	23183984017/ 105254	0.23
Webb, Dallas N & Juanita A W (Champ Sports Bar & Restaurant)	101 N Trenton Street Ruston, LA 71270	23183984A01/ 106675	0.08
Ballina Farms, Inc. (Starbuck's)	1200 Cooktown Road Ruston, LA 71270	23183069008/ 102712	0.40
A & M Restaurant Operations, LLC (Zaxby's)	1103 S Service Road W Ruston, LA 71270	23183069021/ 105281	0.89
S & B of Ruston, Inc. (Flying Burger)	1104 Cooktown Road Ruston, LA 71270	23183194934/ 106581	1.20
DUB Investments Ruston, LLC (Smoothie King)	1100 Cooktown Road Ruston, LA 71270	23183000017/ 100190	0.40
Realty Income Corp (Pizza Hut)	1103 N Trenton Street Ruston, LA 71270	24183000048/ 101098	0.52
Graham Properties, LLC (Parish Press)	1007 N Trenton Street Ruston, LA 71270	23183001009/ 100314	2.95
Sky Blue Sky, LLC (Utility Brewing)	206 N Vienna Street Ruston, LA 71270	24183973188/ 106718	0.05
Baldwin Interest, LLC (RAW)	114 W Park Avenue Ruston, LA 71270	24183971009/ 103973	0.25
Baldwin Interest, LLC (Social Bites)	106 W Park Avenue Ruston, LA 71270	24183971009/ 104540	0.25
Moose's Restaurant, LLC (Ponchatoula's)	109 W Park Avenue Ruston, LA 71270	24183972004/ 100244	0.07
Van Zandt Ventures, LLC (Sundown Tavern)	111 W Park Avenue Ruston, LA 71270	24183972005/ 101255	0.14
Triple L Holdings, LLC (Uptown Downtown)	94 S Vienna Street Ruston, LA 71270	24183900001/ 106717	0.14
Old Main Investments, LLC (Newk's)	301 S Vienna Street Ruston, LA 71270	24183908311/ 105980	0.89

Desoto Development Co, LLC (Mi Casa Latin Restaurant)	601 S Vienna Street Ruston, LA 71270	2518324771A/ TBD	0.45
Rosemary's Kitchen, LLC (Rosemary's Kitchen)	400 S Bonner Street Ruston, LA 71270	25183909015/ 104563	0.56
Backus, Joe C and (Amigos)	307 E Georgia Avenue Ruston, LA 71270	24183321307/ 103609	0.23
Fanning, Howard W (Southern Classic Chicken)	1010 E Georgia Avenue Ruston, LA 71270	24183000100/ 100672	1.11
Waffle House, Inc. (Waffle House #2233)	1506 Farmerville Highway Ruston, LA 71270	19182000026/ 106656	1.01
Food Truck (Tacos the Guero)	105 N Service Road E Ruston, LA 71270	13183334001	0.10
City of Ruston (Grown & Grazed)	93 Railroad Avenue Ruston, LA 71270	24183702315/	0.79
Dade, Anthony et al (Dade Boy Café)	810 S Farmerville Street Ruston, LA 71270	25183077019/	0.36
MIC RLA, LLC (Hampton Inn)	1315 N Trenton Street Ruston, LA 71270	14183900019/ 100957	2.15
Going Yard, LLC (Courtyard Marriott)	1309 Maxwell Boulevard Ruston, LA 71270	13183136584/ 106582	3.35
Ruston Choice Hotels, LLC (Quality Inn)	1951 N Service Road E Ruston, LA 71270	18182000A20/ 101152	1.31
Sunrise Hospitality VI, LLC (Holiday Inn Express)	1312 Hospitality Street Ruston, LA 71270	18182562003/ 1063000	2.94
Govin Group (Super 8)	1101 Cooktown Road Ruston, LA 71270	23183000060/ 101258	1.42
Ruston Lodging, Inc. (Travel Inn)	1705 W California Avenue Ruston, LA 71270	27183117S05/ 101136	0.86
SIS of Ruston, LLC (Sleep Inn & Suites)	106 S Service Road E Ruston, LA 71270	24183000720/ 103030	2.11
Ruston Lodging Partners, LLC (Best Western Plus)	1011 Willow Glen Drive Ruston, LA 71270	24183WGCP01/ 106584	2.16
Kilpatrick Hotels Number One, LLC (Fairfield Inn)	1707 Roberta Avenue Ruston, LA 71270	19182000007/ 103027	2.70
La Dhillon Investments, LLC (Country Inn & Suites)	1825 Roberta Avenue Ruston, LA 71270	19182122263/ 100065	2.34
City of Ruston Louisiana (Sports Complex)	Farmerville Street Ruston, LA 71270	36183167001	53.10
City of Ruston Louisiana (Sports Complex)	S Vienna Street Ruston, LA 71270	36183000057	0.98
City of Ruston Louisiana (Sports Complex)	1901 S Vienna Street Ruston, LA 71270	36183COR124	0.41

City of Ruston Louisiana (Sports Complex)	S Vienna Street Ruston, LA 71270	36183000018	3.49
City of Ruston Louisiana (Sports Complex)	Ball Park Road Ruston, LA 71270	36183167761	54.80
City of Ruston Louisiana (Sports Complex)	2317 S Vienna Street Ruston, LA 71270	36183000028	23.45
City of Ruston Louisiana (Sports Complex)	S Vienna Street Ruston, LA 71270	36183COR735	3.97
City of Ruston Louisiana (Sports Complex)	Farmerville Street Ruston, LA 71270	36183130790	3.30
City of Ruston Louisiana (Sports Complex)	2505 S Vienna Street Ruston, LA 71270	36183000093	13.66
City of Ruston (Sports Complex)	Farmerville Street Ruston, LA 71270	36183000198	6.29
Town of Ruston (Sports Complex)	Farmerville Street Ruston, LA 71270	25183000900	3.00 partial parcel
Town of Ruston (Sports Complex)	McAllister Street Ruston, LA 71270	36183000111	4.00
City of Ruston (Sports Complex)	Farmerville Street Ruston, LA 71270	36183122911	11.62
City of Ruston (Sports Complex)	Farmerville Street Ruston, LA 71270	36183000888	12.17
City of Ruston Louisiana (Sports Complex)	2201 Farmerville Street Ruston, LA 71270	36183954349	14.45
Vienna Street U-Pak-It, Inc. (Cajun Crawdads Foodtruck)	504 S Vienna Street Ruston, LA 71270	25183911003/	0.48
Estes, Brian D (Ruston Crawfish Shack)	1300 Farmerville Hwy Ruston, LA 71270	19182893100/ not on tax roll	0.38
Brasuell, Alfa A Jr. (Crawfish Stand)	1006 Cooktown Road Ruston, LA 71270	23183000065/	0.60

STATE OF LOUISIANA

PARISH OF LINCOLN

I, the undersigned City Clerk of the City of Ruston, State of Louisiana (the "City"), do hereby certify that the foregoing _____ () pages constitute a true and correct copy of an ordinance adopted by the governing authority of the City on November 5, 2018, levying an additional sales tax of one and seventy-five hundredths percent (1.75%) in Economic Development District No. 1 of the City of Ruston, State Of Louisiana (the "District"); designating the full amount of such additional sales tax as the sales tax increments in the District from which the local sales tax increments will be determined and used to finance economic development projects in accordance with and as authorized by Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended, designating the initial annual baseline collection rate and establishing a monthly baseline collection rate for the District; pledging and dedicating such tax increments to reimburse economic development costs and providing for other matters in connection with the foregoing.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the City on this the ____ day of November, 2018.

(SEAL)

City Clerk