

The regular meeting of the East Feliciana Parish Police Jury was called to order on March 4, 2024, at 6:00 P.M. by Police Jury President Louis Kent. Opening prayer was offered by President Kent and the Pledge of Allegiance was then led by Mr. Dexter Armstead.

The roll was called by the Parish Secretary and the following jurors were present: Mr. Dexter Armstead, Mrs. Kristin Chasteen, Mr. Michael Cheatham, Mr. Kyle Fleniken, Mr. Louis Kent, Mr. Jason McCray, Mr. Keith Mills and Mr. Richard Oliveaux, Dr. Chrissie O'Quin was absent

A motion was made by Mr. Jason McCray, seconded by Mr. Dexter Armstead to approve the agenda. Motion passed

A motion was made by Mr. Keith Mills, seconded by Mr. Michael Cheatham to table adoption of the February 19, 2024. Public Hearing. Motion passed

A motion was made by Mr. Keith Mills, seconded by Mr. Michael Cheatham to table adoption of the February 19, 2024 Regular Meeting. Motion passed

A motion was made by Mr. Keith Mills, seconded by Mr. Kyle Fleniken to approve request to hold a balloon release on the courthouse ground, pending state law requirements. Motion passed Mr. D'Aquilla will advise.

Trevor Collings announced the March 23, 2023 Ribbon Cutting and inaugural Festival of Fables for Audubon Regional Library, Clinton Branch.

Bruce Prestige asked that the Jury give an update on the previously proposed Gun Ordinance

Ben Fabre, Dearl Sanders and others addressed the Jury, providing the Jury with information as to why they are either for or against the Gun Range located at 545 Scott Bar Road, Slaughter.

A motion was made by Mr. Keith Mills, seconded by Mr. Dexter Armstead to take no action on Gun Range located at 545 Scott Bar Road, Slaughter. The item will be discussed at the next meeting.

A motion was made by Mr. Keith Mills, seconded by Mr. Michael Cheatham to approve special event permit and permission to sell alcohol at Guardian Day Foundation Event to be held on May 18th at 773 Hwy 409, Slaughter. Motion passed

A motion was made by Keith Mills, seconded by Mrs. Kristin Chasteen to approve permit to sell alcohol at Coastal Conservation Association Event to be held on April 4th at The Lake at Oakhill, 2835 Hwy 956, Ethel. Motion passed

A motion was made by Mr. Richard Oliveaux, seconded by Mr. Keith Mills to approve amendment to LGAP Grant for the FY 21-22 to purchase and install a diesel generator at the LA 67 water well site, Contract #2122-EFL-001. Motion passed.

A motion was made by Mr. Richard Oliveaux, seconded by Mr. Keith Mills to approve amendment to LGAP Grant for the FY 22-23 to purchase and install a diesel generator at the LA 67 water well site, Contract #2223-EF-001. Motion passed

A motion was made by Mr. Jason McCray, seconded by Mrs. Kristin Chasteen to declare property at 8550 Hwy 955 E. Ethel as surplus, pending advisement from District Attorney on whether the property has reservations. Motion passed

A motion was made by Mr. Jason McCray, seconded by Mrs. Kristin Chasteen to approve advertisement of Permit Technician vacancy. Motion passed

A motion was made by Mr. Kyle Fleniken, seconded by Mr. Jason McCray to table resolution authorizing bank signers on all Police Jury accounts. Motion passed

A motion was made by Mr. Kyle Fleniken, seconded by Mr. Jason McCray to table resolution authorizing the Police Jury President and Parish Manager to sign agreements/documents on behalf of the Police Jury. Motion passed

A motion was made by Mr. Dexter Armstead, seconded by Mr. Jason McCray to adopt Ordinance Levying Sales and Use Taxes. Motion passed

The following ordinance was offered for adoption by Juror Dexter Armstead and seconded by Juror Jason McCray:

ORDINANCE

An ordinance providing for the levy within the Parish of East Feliciana, State of Louisiana, (i) effective January 1, 2025, of a three-fourths of one percent (3/4%) sales and use tax, (ii) effective January 1, 2025, of a one-fourth on one percent (1/4%) sales and use tax and (iii) effective January 1, 2025, of a one percent (1%) sales and use tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sale of services in said Parish, levying and providing for the assessment, collection, payment and dedication of the proceeds of such taxes and the purpose for which the proceeds of the taxes may be expended, such taxes having been authorized at a special election held in the Parish on November 18, 2023.

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority and an election held on November 18, 2023, the Parish of East Feliciana, State of Louisiana (the "Parish"), acting through the Police Jury of the Parish of East Feliciana, State of Louisiana, as its governing authority (the "Governing Authority"), is

authorized to levy and collect within the Parish (i) from and after January 1, 2025, a three-fourths of one percent (3/4%) sales and use tax (the "3/4% Tax"), (ii) from and after January 1, 2025, a one-fourth of one percent (1/4%) sales and use tax (the "1/4% Tax") and (iii) from and after January 1, 2025, a one percent (1%) (the "1% Tax") (said taxes being collectively referred to as the "Taxes") each for a period of ten (10) years, upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sale of services as defined in applicable statutory authority, pursuant to the following propositions which were approved at said election held on November 18, 2023:

PROPOSITION NO. 1 OF 4
(3/4% SALES TAX RENEWAL)

Shall the Parish of East Feliciana, State of Louisiana (the "Parish"), be authorized to continue to levy and collect a sales and use tax of 3/4% (the "Tax") (an estimated \$872,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for 10 years, commencing January 1, 2025, in accordance with Louisiana law, with the proceeds thereof (after costs of collection and administration) to be used to provide, maintain, operate, construct, acquire and/or improve solid waste disposal facilities and services and to contribute to the maintenance of the reserve equal to one year's operating expenses for solid waste purposes as determined by the prior year's Parish's Solid Waste Fund financial statement and any proceeds in excess of the above purposes to be used as follows: (i) 50% to the Parish's General Fund and (ii) 50% to the Parish's Road and Bridge Fund for any and all road and bridge purposes, including equipment therefor?

PROPOSITION NO. 2 OF 4
(1/4% SALES TAX RENEWAL)

Shall the Parish of East Feliciana, State of Louisiana (the "Parish"), be authorized to continue to levy and collect a sales and use tax of 1/4% (the "Tax") (an estimated \$291,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for 10 years, commencing January 1, 2025, in accordance with Louisiana law, with the proceeds thereof (after costs of collection and administration) to be used to provide, maintain, operate, construct, acquire and/or improve solid waste disposal facilities and services and to contribute to the maintenance of the reserve equal to one year's operating expenses for solid waste purposes as determined by the prior year's Parish's Solid Waste Fund financial statement and any proceeds in excess of the above purposes to be used as follows: (i) 50% to the Parish's General Fund and (ii) 50% to the Parish's Road and Bridge Fund for any and all road and bridge purposes, including equipment therefor?

PROPOSITION NO. 3 OF 4
(1% SALES TAX RENEWAL)

Shall the Parish of East Feliciana, State of Louisiana (the "Parish"), be authorized to continue to levy and collect a sales and use tax of 1% (the "Tax") (an estimated \$1,162,500 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for 10 years, commencing January 1, 2025, in accordance with Louisiana law, with the proceeds (after costs of collection and administration) to be divided between the Parish and incorporated municipalities therein as follows:

- (i) 62.8135% to the Police Jury of the Parish, the governing authority thereof;
- (ii) 3.8181% to Slaughter;
- (iii) 14.6863% to Jackson;
- (iv) 2.2908% to Norwood;
- (v) 3.9892% to Wilson;
- (vi) 12.4021% to Clinton;

and shall the aforesaid proceeds of the respective Tax allocations be dedicated as follows:

- (a) Parish - for constructing and maintaining public roads, highways and bridges;
- (b) Municipalities - for constructing and maintaining streets and sidewalks?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special election of November 18, 2023, it is the desire of this Governing Authority to provide for the levy and collection of the Taxes and to provide for distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this ordinance;

NOW, THEREFORE, BE IT ORDAINED by the Police Jury of the Parish of East Feliciana, State of Louisiana, acting as the governing authority of the Parish of East Feliciana, State of Louisiana, thereof, that:

SECTION 1. Imposition. Pursuant to the authority of a special election held in the Parish of East Feliciana, State of Louisiana, on November 18, 2023, the Taxes are hereby levied upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property, and upon the lease or rental of tangible personal property and on the sales of services in the Parish of East Feliciana, State of Louisiana, as defined by law. The Uniform Local Sales Tax Code, as enacted by Act 73 of the 2003 Regular Session of the Louisiana Legislature and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the Taxes, the provisions of which are hereby incorporated by reference. The levy and collection of the Taxes will be a continuation of the similar sales and use taxes previously authorized to be levied by the Parish.

SECTION 2. Rate of 3/4% Tax. The 3/4% Tax is levied at the rate of three-fourths of one percent (3/4%) of the sales price of each item or article of tangible personal property when sold at retail in the Parish, the 3/4% Tax to be computed on gross sales for the purpose of remitting the amount of tax due

to the Parish, and to include each and every retail sale. The 3/4% Tax is levied at the rate of three-fourths of one percent (3/4%) of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in the Parish, provided there shall be no duplication of the 3/4% Tax. The 3/4% Tax is levied at the rate of three-fourths of one percent (3/4%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined by law, where the lease or rental of such property is an established business, or part of an established business, or the same is incidental or germane to the said business, or of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property. The 3/4% Tax is levied at the rate of three-fourths of one percent (3/4%) of the amount paid or charged for taxable services, as defined by law, performed in the Parish.

SECTION 3. Rate of 1/4% Tax. The 1/4% Tax is levied at the rate of one-fourth of one percent (1/4%) of the sales price of each item or article of tangible personal property when sold at retail in the Parish, the 1/4% Tax to be computed on gross sales for the purpose of remitting the amount of tax due to the Parish, and to include each and every retail sale. The 1/4% Tax is levied at the rate of one-fourth of one percent (1/4%) of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in the Parish, provided there shall be no duplication of the 1/4% Tax. The 1/4% Tax is levied at the rate of one-fourth of one percent (1/4%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined by law, where the lease or rental of such property is an established business, or part of an established business, or the same is incidental or germane to the said business, or of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property. The 1/4% Tax is levied at the rate of one-fourth of one percent (1/4%) of the amount paid or charged for taxable services, as defined by law, performed in the Parish.

SECTION 4. Rate of 1% Tax. The 1% Tax is levied at the rate of one percent (1%) of the sales price of each item or article of tangible personal property when sold at retail in the Parish, the 1% Tax to be computed on gross sales for the purpose of remitting the amount of tax due to the Parish, and to include each and every retail sale. The 1% Tax is levied at the rate of one percent (1%) of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in the Parish, provided there shall be no duplication of the 1% Tax. The 1% Tax is levied at the rate of one percent (1%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined by law, where the lease or rental of such property is an established business, or part of an established business, or the same is incidental or germane to the said business, or of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property. The 1% Tax is levied at the rate of one percent (1%) of the amount paid or charged for taxable services, as defined by law, performed in the Parish.

SECTION 5. Effective Date. The 3/4% Tax shall be effective on January 1, 2025. The 1/4% Tax shall be effective on January 1, 2025. The 1% Tax shall be effective on January 1, 2025

SECTION 6. Term. The Taxes shall remain in effect for ten (10) years (the 3/4% Tax: January 1, 2025 through December 31, 2034; the 1/4% Tax: January 1, 2025 through December 31, 2034; the 1% Tax: January 1, 2025 through December 31, 2034).

SECTION 7. Purposes. The proceeds of the 3/4% Tax shall be used for the purposes set forth in the proposition approved by the voters in the special election held in the Parish on November 18, 2023, authorizing the 3/4% Tax, the proceeds of the 1/4% Tax shall be used for the purposes set forth in the proposition approved by the voters in the special election held in the Parish on November 18, 2023, authorizing the 1/4% Tax and the proceeds of the 1% Tax shall be used for the purposes set forth in the

proposition approved by the voters in the special election held in the Parish on November 18, 2023, authorizing the 1% Tax, which propositions are set forth in the preamble hereto.

SECTION 8. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Taxes levied by this ordinance, each dealer shall be allowed two percent (2%) of the amount of Taxes due and accounted for and remitted to the Parish's collector in the form of a deduction in submitting its 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.

SECTION 9. Exclusions and Exemptions. The Governing Authority adopts none of the optional exclusions or exemptions allowed by State sales and use 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 and use tax. Included within the base of each 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, including the Act.

SECTION 10. Interest on Unpaid Amount of Tax Due. The interest on unpaid amounts of the Tax which are due shall be at the maximum rate of interest provided for in La. R.S. 47:337.69 and any subsequent amendments that may be made thereto.

SECTION 11. Delinquency Penalty. The delinquency penalty shall be at the maximum rate provided for in La. R.S. 47:337.70 and any subsequent amendments that may be made thereto.

SECTION 12. Penalty for False or Fraudulent Return. Penalty as provided by La. R.S. 47:337.72 shall be fifty percent (50%) of the Taxes found to be due.

SECTION 13. Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the Taxes or deficiency found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 14. Penalty for Insufficient Funds Check. The penalty provided in La. R.S. 47:337.74 shall be an amount equal to the greater of one percent (1%) of the check or twenty dollars (\$20.00).

SECTION 15. Attorney Fees. The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under this ordinance, or to represent him in any proceeding under this ordinance. If any taxes, 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 per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION 16. Penalty for Costs Incurred. As provided by R.S. 47:337.75, and under the circumstances set forth therein, a penalty shall be added to the amount of Taxes due in an amount as itemized by the Collector to compensate for all costs incurred in making an examination of books, records or documents, or an audit thereof, or in the holding of hearings or the subpoenaing and compensating of witnesses.

SECTION 17. Distraint Penalty. The penalty as provided by R.S. 47:337.76 in cases where the distraint procedure is used in the collection of the Taxes shall be ten dollars (\$10.00).

SECTION 18. Limits on Interest, Penalty and Attorney Fees. 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 19. Collector. The Taxes levied by this ordinance are authorized to be collected by a "Collector" which term shall mean the East Feliciana Parish School Board.

SECTION 20. Powers of 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.

SECTION 21. Agreement to Collect Taxes on Vehicles. With regard to the collection of the Taxes 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 Taxes, this Governing Authority, acting through the President of the Governing Authority and on behalf of the Parish, is authorized to enter into an agreement or agreements with the Vehicle Commissioner, Department of Public Safety and Corrections, for the collection of the Taxes on such vehicles, as provided by R.S.47:303(B).

SECTION 22. Revenues of Taxes. 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 Taxes shall be promptly deposited by the Collector for the respective accounts of the Parish in the special funds heretofore established and maintained for the deposit of such proceeds, which fund shall be a separate bank account established and maintained with the regularly designated fiscal agent of the Parish , 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.

In compliance with the said special election of November 18, 2023, authorizing the Taxes, after all reasonable and necessary costs and expenses of collecting and administration of the Taxes has been paid as provided for above, the remaining balances in the respective special funds shall be available for appropriation and expenditures by the Governing Authority solely for the purposes designated in the applicable propositions authorizing the levy of the respective Taxes.

SECTION 23. Severability. If any or more of the provisions of this ordinance shall for any reason 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 24. Effective Date. This ordinance shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

SECTION 25. Publication and Recordation. This ordinance shall be published in one issue of the official journal of this Governing Authority as soon as is reasonably possible. A certified copy of this ordinance shall be recorded in the mortgage records of the Parish of East Feliciana, State of Louisiana.

The final adoption of the foregoing ordinance having been duly moved and seconded, the roll was called and the following vote was taken and recorded:

YEAS: 8

NAYS: 0

ABSENT: 1

A motion was made by Mr. Jason McCray, seconded by Mr. Michael Cheatham to approve 2024 Liquor License for VK One Stop, 521 Hwy 37, Clinton. Motion passed. Mr. Kyle Fleniken abstained

A motion was made by Mr. Kyle Fleniken, seconded by Mr. Keith Mills to approve monthly invoices. Motion passed

A motion was made by Mr. Jason McCray, seconded by Mr. Dexter Armstead to approve \$26,000.00 transfer from General Fund to Coroner Fund for Chief Investigator Salary. Motion passed.

A motion was made by Mr. Richard Oliveaux, seconded by Mr. Michael Cheatham to approve (a)-(h) under Planning & Zoning recommendations. Motion passed

(a) Recommend approval for Leander Bates Browning, Jr. map showing a subdivision of an un-numbered 5.35 acre Tract of the Mrs. W.J. Lawson Property into Tract LB-1 & Tract LB-2 located in Sections 78, T-3-S, R-1-W, G.L.D., East Feliciana Parish. Shane J. Nicholas, Surveyor

(b) Recommend approval for Noah Garig (Heir of William Earl Garig) and Thomas Peterson(Client) map showing the survey removal of Lot 7-A-1 (2.27 acres) from Lot 7-A (15.281 acres) of The William Earl Garig Property leaving Lot 7-A-2 (13.011 acres-calc) located in Section 65, T1S-R1E G.L.D., East Feliciana Parish. Jeff Moody, Surveyor

(c) Recommend approval for Keith Ray Cranford (Owner Lot No. 1/Client) map showing the subdivision of Lot No. 1 called 22.9 acres as shown on reference map No. 1 list Keith Ray Cranford (Owner Lot No. 1/Client) ed hereon and found to actually contain 22.84 acres and the removal of Lot 1A (5.00 acres) from said Lot No. 1 leaving Lot 1B (17.84 acres-calc) located in Section 15, T2S-R1W, G.L.D., East Feliciana Parish. Jeff Moody, Surveyor

(d) Recommend approval for Roy M. Schmidt map showing subdivision of 72.87 acres Tract B into 27.47 acres Tract B-1 & 45.40 acre Tract B-2 Roy M. Schmidt & Betty D. Schmidt Property located in Sections 39, 87 & 88, T1S-R3E, G.L.D., East Feliciana Parish. Barrett P. Smith, Surveyor

(e) Recommend approval for Back Roads Associates, LLC (Client). map showing survey of Lot A-2-A & Lot A-2-B (Being a portion of the original Albert F. Guttzeit, Jr. Property) combined to create Lot A-2-A-1 Back Road Associates, LLC Property located in Section 47, T2S-R1E G.L.D., East Feliciana Parish. Barrett P. Smith, Surveyor

(f) Recommend approval map showing subdivision of Tract C-2 owned by Jeffery & Dana Travis into Tract C-2-A & Tract C-2-B located in Section 62, T3S-R1E, G.L.D., East Feliciana Parish. Barrett P. Smith, Surveyor

(g) Recommend approval for Paul B. Musselman & Janice F. Hobbs Musselman and Steven W. Ferguson, Sr. & Beth Ferguson map showing an exchange of property between Tract 5A-X, Springwood Hills addition and Tract B-1-A-2 of the former Cathy Capan property forming Tract 5A-X-1 & Tract B-1-A-2-A located in Section 65, T2S-R1E, G.L.D., East Feliciana Parish. Lamon Moody, Surveyor

(h) Recommend approval for Eric Robicheaux Enterprises, LLC. Final Plat of Iron Creek Subdivision – second filing being the subdivision of Lot IC2, Iron Creek Subdivision – first filing into Lots A-4 thru A-10, B-3 thru B-7 & IC3 located in Section 8, T3S-R1E, G.L.D., East Feliciana Parish. Lamon Moody, Surveyor

A motion was made by Mr. Jason McCray, seconded by Mr. Keith Mills to adjourn

East Feliciana Parish Police Jury
Clinton, LA Regular Meeting
March 4, 2024 6:00 P.M.