TOWN OF ST. FRANCISVILLE, STATE OF LOUISIANA

The following Ordinance was offered by Abby T. Cochran and seconded by James R. Leake:

ORDINANCE 2021-1

An Ordinance directing the levy and collection of a one-half of one percent (1/2%) 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 on sales of services in the Town of St. Francisville, State of Louisiana for a period of fifteen (15) years, beginning April 1, 2021; and further providing for other matters in connection therewith.

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 supplemental thereto, including an election held in the Town of St. Francisville, State of Louisiana (the "Town") on Saturday, December 5, 2020, the Mayor and Board of Aldermen of the Town of St. Francisville, State of Louisiana (the "Governing Authority"), acting as the governing authority of the Town, desires to authorize the levy and collection of the sales and use tax as authorized at the election by virtue of the favorable passage of the proposition attached hereto as <u>Schedule A</u> setting forth the rate and duration of the tax; and

WHEREAS, in compliance with the provisions of said authority and other applicable constitutional and statutory authority, an election was held in the Town on Saturday, December 5, 2020, to authorize the levy and collection of the sales and use tax, it is now the desire of the Town to authorize the levy of the sales and use tax and to provide for the collection thereof and other matters in connection therewith as hereinafter provided in this Ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Aldermen, acting as the governing authority of the Town, that:

SECTION 1. Pursuant to the authority of an election held in the Town on Saturday, December 5, 2020, there be and there is hereby levied within the geographic boundaries of the Town for the purposes stated in the proposition attached hereto as <u>Schedule A</u> a sales and use tax of one-half of one percent (1/2%) 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 on sales of services in the Town for a period of fifteen (15) years, beginning on April 1, 2021, all in the manner and subject to the provisions and terms of those portions of Title 47 of the Louisiana Revised Statutes of 1950, as amended, applicable to sales and use taxes levied by the Town.

SECTION 2. That the levy of the sales and use tax described in Section 1 above shall be levied, assessed, imposed, collected, paid and enforced according to law.

SECTION 3. The obligations and rights of taxpayers in connection with the sales and use tax levied hereby shall be as provided by the provisions of law applicable to sales and use taxes levied by the Town.

SECTION 4. If any one 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 5. The title to this Ordinance and notice of a public hearing regarding its adoption shall be published in one (1) issue of the *St. Francisville Democrat*, the official journal of and a newspaper of general circulation in the Town. Upon adoption, this Ordinance shall be published in full in one (1) issue of the *St. Francisville Democrat* and shall be recorded in the mortgage records of the West Feliciana Parish Clerk of Court.

SECTION 6. The Clerk of the Governing Authority be and she is hereby authorized, empowered and directed to take any and all such action as may be necessary to carry into effect the provisions of this Ordinance.

SECTION 7. This Ordinance shall immediately take effect upon adoption.

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

YEAS:

Abby T. Cochran, Andrew D'Aquilla, James R. Leake, Al Lemoine, Gigi

Robertson

NAYS:

none

ABSENT:

none

ABSTAIN:

none

WHEREUPON, this Ordinance was declared to be adopted by the Governing Authority on this 26th day of January, 2021.

Robert Leake, Mayor

ATTEST:

Shannon Sturgeon, Town Clerk

SCHEDULE A

PROPOSITION

Shall the Town of St. Francisville, State of Louisiana ("Town") be authorized to levy and collect for 15 years, beginning April 1, 2021, a 1/2% tax (an estimated \$500,000 is reasonably expected to be collected from the levy of the tax for an entire year) ("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 on sales of services in the Town, with net proceeds of the Tax (after paying reasonable and necessary costs and expenses of collecting and administering the Tax), to be dedicated for the following public purposes: (i) constructing, acquiring, extending, expanding, improving, maintaining, operating, and decommissioning sewerage facilities (including but not being limited to sewerage treatment facilities) serving the Town, and acquiring immovable property, servitudes, and equipment related thereto; and shall the Town be further authorized to fund the proceeds of the Tax into bonds for any of said capital improvements, as permitted by the laws of Louisiana?

STATE OF LOUISIANA PARISH OF WEST FELICIANA

I, the undersigned Clerk of the Board of Aldermen of the Town of St. Francisville, State of Louisiana (the "Governing Authority"), the governing authority of the Town of St. Francisville, State of Louisiana, do hereby certify that the foregoing constitutes a true and correct copy of an Ordinance adopted by the Governing Authority on January 26, 2021, directing the levy and collection of a one-half of one percent (1/2%) 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 on sales of services in the Town of St. Francisville, State of Louisiana for a period of fifteen (15) years, beginning April 1, 2021; and further providing for other matters in connection therewith.

I further certify that this Resolution has not been amended or rescinded.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of said Town of St. Francisville, State of Louisiana on this 26th day of January, 2021.

Shannon Sturgeon, Town Clerk

[SEAL]