



Mr. Temple to approve the contract with the U.S. Army Corps of Engineers and authorize the president to sign any and all documents thereto, after review and approval of the parish district attorney. Motion carried.

A motion was made by Mr. Beatty seconded by Mr. Shirley to approve the following ordinance:

### ORDINANCE

An ordinance providing for the continued levy within the Parish of Concordia, State of Louisiana, effective July 1, 2015, of a one-fourth of one percent (1/4%) 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, providing for the assessment, collection, payment thereof and the dedication of the proceeds of said tax and the purpose for which the proceeds of the tax may be expended, such tax having been authorized at a special election held in the Parish on November 4, 2014.

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 4, 2014, the Parish of Concordia, State of Louisiana (the "Parish"), acting through the Police Jury of the Parish of Concordia, State of Louisiana, as its governing authority (the "Governing Authority"), is authorized to levy and collect within the Parish from and after July 1, 2015, a one-fourth of one percent (1/4%) sales and use tax (the "Tax") 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 proposition which was approved at said election held on November 4, 2014:

### PROPOSITION (SALES TAX RENEWAL)

Shall the Parish of Concordia, State of Louisiana (the "Parish"), 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, be authorized to continue to levy and collect a tax of one-fourth of one percent (1/4%) (the "Tax") (an estimated \$660,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), 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 service in the Parish, as defined by law, for a period of ten (10) years, from and after July 1, 2015, with the proceeds of the Tax (after paying reasonable and necessary costs and expenses of collecting and administering the Tax) to be dedicated and used for the purpose of extending, improving, maintaining and/or operating the Parishwide Hospital Service District of the Parish of Concordia, State of Louisiana, and its facilities and services?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special election of November 4, 2014, it is the desire of this Governing Authority to provide for the levy and collection of the Tax 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 Concordia, State of Louisiana (the "Governing Authority"), acting as the governing authority of the Parish of Concordia, State of Louisiana, thereof, that:

SECTION 1. Imposition. Pursuant to the authority of a special election held in the Parish of Concordia, State of Louisiana, on November 4, 2014, the Tax is 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 Concordia, 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 Tax, the provisions of which are hereby incorporated by reference.

SECTION 2. Rate of Tax. The 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 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 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 Tax. The 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 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 3. Effective Date. The Tax shall be effective on July 1, 2015.

SECTION 4. Term. The Tax shall remain in effect for ten (10) years (July 1, 2015 through June 30, 2025).

SECTION 5. Purposes. The proceeds of the 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 4, 2014, authorizing the Tax, which proposition is set forth in the preamble hereto.

SECTION 6. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Tax levied by this ordinance, each dealer shall be allowed two percent (2%) of the amount of Tax 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 7. 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. Included within the base of the 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 8. Interest on Unpaid Amount of Tax Due. As authorized by La. R.S. 47:337.69, the interest on unpaid amounts of the Tax which are due shall be at the rate of one and twenty-five hundredths percent (1.25%) per month.

SECTION 9. Delinquency Penalty. The delinquency penalty, as provided by La. R.S. 47:337.70, shall be five percent (5%) per month on the unpaid amount of the Tax due for each thirty-day period, not to exceed five thirty-day periods.

SECTION 10. Penalty for False, Fraudulent or Grossly Incorrect Return. The penalty as authorized by La. R.S. 47:337.72 shall be fifty percent (50%) of the amount of the Tax found to be due.

SECTION 11. Negligence Penalty. The penalty as authorized by La. R.S. 47:337.73 shall be five percent (5%) of the unpaid amount of the Tax found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 12. Penalty for Insufficient Funds Check. The penalty as authorized by 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 13. 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 14. 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 Tax 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 15. 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 Tax shall be ten dollars (\$10.00).

SECTION 16. 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 17. Collector. The Tax levied by this ordinance is authorized to be collected by a "Collector" which term shall mean the Concordia Parish School Board.

SECTION 18. 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 19. Agreement to Collect Tax on Vehicles. With regard to the collection of the 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 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 Tax on such vehicles, as provided by R.S.47:303(B).

SECTION 20. Revenues of Tax. 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 shall be promptly deposited by the Collector for the account 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 4, 2014, authorizing the Tax, after all reasonable and necessary costs and expenses of collecting and administration of the Tax have been paid as provided for above, the remaining balance in said special fund shall be available for appropriation and expenditures by the Governing Authority solely for the purposes designated in the applicable proposition authorizing the levy of the Tax.

SECTION 21. 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 22. 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 23. 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 Concordia, 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:

MEMBERS:	YEAS	NAYS	ABSENT
Carey Cook	<u>  X  </u>	_____	_____
Joseph Parker, Sr.	<u>  X  </u>	_____	_____
Willie Dunbar	<u>  X  </u>	_____	_____
Randy Temple	<u>  X  </u>	_____	_____
Whest Shirley	<u>  X  </u>	_____	_____
Jerry Beatty	<u>  X  </u>	_____	_____
Melvin Ferrington	<u>  X  </u>	_____	_____



CROP PRODUCTION SERVICES

Roundup Pro Concentrate, 300 gal, More or Less	\$13.24 per gallon
Bid Mad Dog Plus	
Razor Pro, 300 Gal, More or Less	\$13.24 per gallon
Bid Mad Dog Plus	
24 lb OUST, More or less	\$31.00 per pound
Bid Sulfomet	

Motion carried.

A motion was made by Mr. Shirley seconded by Mr. Temple to approve payment to the Blain Companies in the amount of \$70,200 for work completed on the courthouse parking lot and a portion of the access road from Advocate Row. Motion carried.

A discussion ensued on the appointments to the Concordia Parish Recreation District No. 3. After a short discussion a motion was made by Mr. Temple seconded by Mr. Shirley to appoint Mr. James Thomas, Mr. Frank Duson, Mr. Fred Marsalis, Mr. Glen Perilloux and Mr. Jackie Johnston to the Concordia Parish Recreation District No. 3. Motion carried with Mr. Dunbar and Mr. Parker voting NO. Mr. Dunbar explained that he voted NO because this board did not give district two an opportunity to appoint anyone out of district two, he was elected from this district, he was not given the opportunity to appoint no one to the board.

A motion was then made by Mr. Dunbar seconded by Mr. Parker to appoint Mr. Windell Millicks and Mr. George Barnes to the Concordia Parish Recreation District No. 3. A roll call vote was called for and taken. The vote thereon was: Mr. Cook—NO, Mr. Parker—YES, Mr. Dunbar—YES, Mr. Temple—NO, Mr. Shirley—NO, Mr. Ferrington—Not Voting, Mr. Beatty—NO, Mr. Jernigan—NO, Mr. Tiffie—NO. Motion failed.

Mr. Parker introduced a discussion on the parish garbage service. A motion was made by Mr. Parker seconded by Mr. Beatty to notify the solid waste contractor to have its personnel be particularly cautious in the manner in which they handle garbage cans. Motion carried.

A motion was made by Mr. Parker seconded by Mr. Jernigan to approve the following occupational licenses:

Sonny's Food Mart, 15119 Highway 84, Jonesville, LA  
Convenience Store—New Business

JGB Sportsman Lodge on Lake Concordia, LLC, 101 Sportsman Lane,  
Ferriday, LA—Lodge—New Business

Motion carried.

A motion was made by Mr. Jernigan seconded by Mr. Shirley to approve the following alcoholic beverage permit:

Sonny's Food Mart, 15119 Highway 84, Jonesville, LA  
Class "B", BEER (Package only)

Motion carried.

A motion was made by Mr. Temple seconded by Mr. Shirley to ratify the purchase orders as received. Motion carried.

A motion was made by Mr. Parker seconded by Mr. Beatty to accept the resignation of Charles Tarver as homeland security director. Motion carried.

A motion was made by Mr. Parker seconded by Mr. Dunbar to authorize the secretary treasurer to advertise for the position of homeland security director. Motion carried.

A presentation was made by District Attorney Brad Burget and Judge John Reeves in regards to needed improvements and furnishings for the office of district attorney and judge and the courtroom. No action taken at this time.

Mr. Parker departed the meeting at 7:40 PM and Mr. Tiffie departed the meeting at 7:48 PM.

A motion was made by Mr. Beatty seconded by Mr. Shirley to have the secretary treasurer prepare travel advances for the jurors attending the annual police jury convention in New Orleans. Motion carried with Mr. Parker and Mr. Tiffie not present.

A motion was made by Mr. Cook seconded by Mr. Shirley to begin the process of bringing a parish generator to the courthouse for permanent placing and to get quotes from an electrical contractor to place the generator in service. Motion carried with Mr. Parker and Mr. Tiffie not present.

A motion was made by Mr. Shirley seconded by Mr. Beatty to approve 2 loads (14 yards) of washed gravel for Twin Oaks. Motion carried with Mr. Parker and Mr. Tiffie not present.

A motion was made by Mr. Shirley seconded by Mr. Beatty to notify Mr. Patrick Johnson and Mr. Larry Walters to investigate possible violations of any parish ordinance in regards to trailers and sewerage issues on Stephens Road, Eagle Road, Mooselodge Road, Concordia Park and Leroy Williams Road. Motion carried with Mr. Parker and Mr. Tiffie not present.

There being no further business a motion was made by Mr. Cook seconded by Mr. Dunbar that the meeting be adjourned. Motion carried with Mr. Parker and Mr. Tiffie not present.

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Kevin M. Friloux, Secretary Treasurer