

## FACT SHEET

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### TITLE

An ordinance levying a tax of Eight and Fifty-Five One Hundredths (8 and 55/100ths) mills per dollar on all property subject to ad valorem taxation within the bounds of the Downtown Development District, of the City of Shreveport, Louisiana, as defined by La. R.S. 33:2740.38, for the year 2017, in the amounts and for the purposes described herein, and to otherwise provide with respect thereto.

### DATE

April 11, 2017

### ORIGINATING DEPARTMENT

Finance

### COUNCIL DISTRICT

City-wide

### SPONSOR

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### PURPOSE

The purpose of this Ordinance (for the DDA) is to:

- *set forth, designate and adopt* the **adjusted ad valorem millage rate** determined at reassessment in 2016; **AND**
- *levy* the **ad valorem tax millage** on all property subject to ad valorem taxation within the bounds of the downtown development district, of the City of Shreveport, Louisiana, pursuant to [La. R.S. 33:2740.38](#), for the year 2017.

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### BACKGROUND INFORMATION

Pursuant to [La. R.S. 33:2740.38](#) B.(1)(a), a special taxing district was created by Act No. 573 of the 1975 Regular Session and any amendment thereto within the city of Shreveport was and shall continue to be recognized as a Downtown Development District and is composed of that area of the city of Shreveport described therein. The said special taxing district is known as and shall continue to be hereby designated as the Shreveport Downtown Development District.

Pursuant to [La. R.S. 33:2740.38](#) F.(1), in order to provide funds for the implementation of the proposals and programs of the Shreveport Downtown Development District, the Shreveport Downtown Development Authority shall submit to the city council, with its proposals and programs, recommendations and proposals for the levy of **special ad valorem taxes not to exceed at any given time** an **aggregate of ten (10) mills** on the dollar of assessed valuation on all property situated within the district.

The *proceeds* of any such **ad valorem tax** shall be used solely and exclusively *for the purposes and benefit* of the district, and said proceeds may be expended or made available by the authority for administration costs, operational expenses, acquiring property by purchase, donation, exchange, or otherwise but not by expropriation, the preservation, revitalization, or beautification of public and private property within the district, project expenses or the retirement of bonds or other evidence of indebtedness. However, the *proceeds* of any such **ad valorem tax** shall not be used for any motel or lodging industry which would compete with any such existing private enterprise in the district; and

All property is required to be re-assessed every four (4) years and the millage rates are adjusted accordingly. The total amount of ad valorem taxes collected within the bounds of the Downtown Development District of the City in the year in which there is a reappraisal of property values can't increase or decrease because of the reappraisal above or below the total collected in the preceding year.

The assessed value of properties within the District increased. Accordingly, the adjusted millages **decreased from 8.64 to 8.55 mills**. This change is mandatory and is fixed.

Ad valorem taxes must be levied each year by the City Council in order for to be collected by the Director of Finance, who is designated as the Ex Officio Tax Collector under [Section 10.02\(k\)](#) of the Shreveport City Charter to collect the taxes. The Director of Finance of the City of Shreveport, Louisiana is hereby directed to forward same to the Downtown Development Authority (DDA) for the purpose of making improvements to downtown in accordance with the DDA annual program of work.

**The millage is as follows:**

**EIGHT AND FIFTY-FIVE ONE HUNDREDTHS (8 AND 55/100THS) MILLS PER DOLLAR**

**FACT SHEET, Continued**

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<b><u>TIMETABLE</u></b> Introduction:        April 11, 2017 Final Passage:      May 23, 2017	<b><u>ATTACHMENTS</u></b> None
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**SPECIAL PROCEDURAL REQUIREMENTS**

Open Meetings Law, [La. R.S. 42:19.1](#) A.(1)(a):

In addition to any other requirements provided for in [La. R.S. 42:19.1](#) or other provisions of law, public notice of the date, time, and place of any meeting at which the City intends to levy a *new* ad valorem property tax, *or increase or renew any existing ad valorem property tax*, shall be published in the official journal of the City no more than sixty (60) days nor less than thirty (30) days before such public meeting.

The public meeting shall be announced to the public during the course of a public meeting of the City no more than sixty (60) days nor less than thirty (30) days before such public meeting.

The meeting for “**announcement/introduction**” to the public is **April 11, 2017**.

The meeting for “**adoption**” is scheduled for **May 23, 2017**.

Notice of such meeting shall be written and hand delivered or transmitted by email to each voting member of the City Council and to each state senator and representative in whose district all or a portion of the City is located, no more than sixty (60) days nor less than thirty (30) days before such public meeting.

The vote requirement is a simple majority vote of a quorum present after allowing a public comment period before taking the vote as required by [La. R.S. 42:14\(D\)](#).

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<b><u>FINANCES</u></b> Total amount of ad valorem taxes collected for the various purposes is approximately \$765,895.	<b><u>SOURCE OF FUNDS</u></b>  Ad valorem tax
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**ALTERNATIVES**

- (1) Adopt the ordinance. Vote Requirement: A simple majority vote of a quorum.
  - a. Adopt the ordinance as submitted for the millage rates in order to fund the Shreveport Downtown Development Authority operations.
  - b. The passage of this ordinance shall set the 2017 tax rates for property subject to taxation in the Shreveport Downtown Development Authority District. It shall authorize the Tax Assessors to assess the ad valorem taxes and enable the Tax Collector to collect the ad valorem taxes levied therein.
- (2) Reject the ordinance.
  - a. Year 2017 ad valorem taxes on property subject to ad valorem taxation in the Shreveport Downtown Development Authority District will not be assessed by the Tax Assessor nor collected by the Tax Collector.

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**RECOMMENDATION**

It is recommended by the Director of Finance, Charles Madden, that the City Council adopt the ordinance.

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**FACT SHEET PREPARED BY:**

Charles Madden,  
Director of Finance

and

Karen Strand,  
Assistant City Attorney

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ORDINANCE NO. 41 OF 2017

**AN ORDINANCE LEVYING A TAX OF EIGHT AND FIFTY-FIVE ONE HUNDREDTHS (8 AND 55/100THS) MILLS PER DOLLAR ON ALL PROPERTY SUBJECT TO AD VALOREM TAXATION WITHIN THE BOUNDS OF THE DOWNTOWN DEVELOPMENT DISTRICT, OF THE CITY OF SHREVEPORT, LOUISIANA, AS DEFINED BY LA. R.S. 33:2740.38, FOR THE YEAR 2017, IN THE AMOUNTS AND FOR THE PURPOSES DESCRIBED HEREIN, AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.**

**BY COUNCILMEMBER:**  
**DISTRICT:** \_\_\_\_\_

**WHEREAS**, ad valorem taxes must be levied each year by the City Council in order for the Tax Assessors of Caddo and Bossier Parish to assess taxable property and for the Director of Finance, who is designated as the Ex Officio Tax Collector under [Section 10.02\(k\)](#) of the City Charter to collect the taxes; and

**WHEREAS**, pursuant to [La. R.S. 33:2740.38](#), the State legislature found and declared that it was necessary for the public health, safety, and welfare of the city of Shreveport, Louisiana that the property value deterioration, in the principal area or areas of the city of Shreveport zoned for business and known generally as the central business district be halted, since the said central business district is the center of commercial, civic, and cultural activities of the metropolitan area; and

**WHEREAS**, pursuant to [La. R.S. 33:2740.38](#) B.(1)(a), a special taxing district was created by Act No. 573 of the 1975 Regular Session and any amendment thereto within the city of Shreveport was and shall continue to be recognized as a Downtown Development District and is composed of that area of the city of Shreveport described therein; and

**WHEREAS**, pursuant to [La. R.S. 33:2740.38](#) B.(2), the said special taxing district is known as and shall continue to be hereby designated as the Shreveport Downtown Development District; and

**WHEREAS**, pursuant to [La. R.S. 33:2740.38](#) C.(1), the Shreveport Downtown Development District, hereinafter referred to sometimes as the "district," shall be governed by the Shreveport Downtown Development Authority, hereinafter referred to sometimes as the "authority," originally established by Ordinance No. 47 of 1975 of the city council of the city of Shreveport; and

**WHEREAS**, pursuant to [La. R.S. 33:2740.38](#) F.(1), in order to provide funds for the implementation of the proposals and programs of the Shreveport Downtown Development District, the Shreveport Downtown Development Authority shall submit to the city council, with its proposals and programs, recommendations and proposals for the levy of **special ad valorem taxes** not to exceed at any given time an **aggregate of ten (10) mills** on the dollar of assessed valuation on all property situated within the district; and

**WHEREAS**, pursuant to [La. R.S. 33:2740.38](#) F.(1), the *proceeds* of any such **ad valorem tax** shall be used solely and exclusively *for the purposes and benefit of* the district, and said proceeds may be expended or made available by the authority for administration costs, operational expenses, acquiring property by purchase, donation, exchange, or otherwise but not by expropriation, the preservation, revitalization, or beautification of public and private property within the district, project expenses or the retirement of bonds or other evidence of indebtedness. However, the *proceeds* of any such **ad valorem tax** shall not be used for any motel or lodging industry which would compete with any such existing private enterprise in the district; and

**WHEREAS**, pursuant to [La. R.S. 33:2740.38](#) F.(3), the city council shall review and consider any plans submitted within thirty (30) days following the submission to it by the authority, and shall **adopt or reject such plan** by **majority vote** of its members. If the city council **adopts such a plan**, it shall become final and conclusive and the **ad valorem tax** shall be levied as provided herein. If the city council **rejects the plan**, it shall notify the authority of this action, and the authority may again, and from time to time, prepare and submit to the city council for its review, consideration, adoption, or rejection in accordance with the procedures provided herein, a plan setting forth the matters hereinabove prescribed. Any rejection by the council should consist of specific written analyses and suggestions for improvement of the plan. Further, it shall be required that technical assistance shall be provided by the city council if required by the authority in order that the plans may be improved; and

**WHEREAS**, pursuant to [La. R.S. 33:2740.38](#) F.(4), each plan submitted or resubmitted shall set forth the projects recommended, the estimated cost thereof, recommendations for funding, and such other information as required by this Section or by the authority or by the city council; and

**WHEREAS**, the assessed value of properties within the District increased. Accordingly, **the adjusted millages decreased from 8.64 to 8.55 mills**. This change is mandatory and is fixed; and

**WHEREAS**, pursuant to [City Charter Section 10.02 \(K\)](#) the director of finance shall have charge of the financial affairs of the City and, to that end, he shall, with the approval of the chief administrative officer collect all taxes and licenses the collection of which is not assigned by law or ordinances to some other officer or agency. In the collection of taxes the director of finance shall be the ex officio tax collector of the City of Shreveport and shall have all the powers and duties conferred by law on tax collectors of cities.

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the City of Shreveport, Louisiana, in due, legal and regular session convened, that:

**TAX FOR SHREVEPORT DOWNTOWN DEVELOPMENT AUTHORITY.** An ad valorem tax of **Eight and Fifty-Five One Hundredths (8 and 55/100ths) mills per dollar** of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the bounds of the Shreveport Downtown Development District, of the City of Shreveport, Louisiana, as provided in [La. R.S. 33:2740.38](#), for the year 2017; *to be expended by the Shreveport Downtown Development Authority for the purpose of* providing funds for administration, operational expenses, capital improvements, project expenses or the retirement of bonds or other evidences of indebtedness, all in accordance with the results of a special election held November 5, 2002, whereby the authorization for taxation was extended to twenty-five (25) years in lieu of five (5) years, that is subject to end in the year 2027.

**BE IT FURTHER ORDAINED** that this ordinance shall be full authority to the Tax Assessor of the Parish of Caddo, Louisiana and the Tax Assessor of the Parish of Bossier, Louisiana, to extend the taxes herein levied on the assessment rolls of the City of Shreveport, Louisiana for the year 2017.

**BE IT FURTHER ORDAINED** the tax collector of the City of Shreveport, Louisiana shall collect and remit the same to said taxing authority in accordance with law.

**BE IT FURTHER ORDAINED** the Director of Finance, Ex Officio Tax Collector of the City of Shreveport, is hereby empowered, authorized, and directed to cause said taxes, as herein above set forth, to be spread upon the tax roll of the City of Shreveport, Louisiana for the year 2017, to collect said ad valorem taxes for and on behalf of said City, according to law, and to place the same to the credit of the funds described herein above as authorized by law.

**BE IT FURTHER ORDAINED** the taxes herein levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and the collection thereof shall be enforceable in the manner provided by law.

**BE IT FURTHER ORDAINED** that the Clerk of Council shall provide a certified copy of this ordinance to the Tax Assessor of Caddo Parish and the Tax Assessor of Bossier Parish immediately after its final passage and adoption by the City Council and approval by the Mayor.

**BE IT FURTHER ORDAINED** that if any provision or item of this Ordinance or the application thereof is held invalid, such invalidity shall not affect other provisions, items or applications of this Ordinance which can be given affect without the invalid provisions, items or applications and to this end the provisions of this Ordinance are hereby declared severable.

**BE IT FURTHER ORDAINED** that all Ordinances or parts thereof in conflict herewith are hereby repealed.

**APPROVED AS TO LEGAL FORM:**

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City Attorney's Office