

<p><b>TITLE</b></p> <p><b>AN ORDINANCE TO REPEAL ORDINANCE NO. 62 OF 2021 AND TO READOPT AN ORDINANCE LEVYING AND AUTHORIZING THE COLLECTION OF VARIOUS TAXES TOTALING 17.770 MILLS PER DOLLAR ON ALL PROPERTY SUBJECT TO AD VALOREM TAXATION WITHIN THE CITY OF SHREVEPORT, LOUISIANA, FOR THE YEAR 2021, IN THE AMOUNTS AND FOR THE PURPOSES DESCRIBED HEREIN, AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.</b></p>	<p><b>DATE</b></p> <p>5/20/21</p>	<p><b>ORIGINATING DEPT./DIV.</b></p> <p>Finance/Administration</p> <p><b>SPONSOR OR COUNCIL MEMBER</b></p>
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**PURPOSE**

The purpose of this ordinance is to correct the previously adopted **Ordinance no. 62 of 2021** whereby that ordinance was adopted to levy and authorize the collection of various ad valorem tax millage on all property subject to ad valorem taxation in the City of Shreveport, Louisiana for the year 2021. The title in the body of the legislation listed the year incorrectly at 2020 and should be listed for the year 2021.

This Ordinance or Resolution will have direct impact on Council District: **All**

**BACKGROUND INFORMATION**

On April 28, 2018 a Special Election was held and all six propositions for the special ad valorem taxes were authorized by the voters for a period of five (5) years, beginning with the year 2018 and ending with the year 2022 (i.e. the taxes expire on December 31, 2022).

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 chief financial officer, who is designated as the Ex Officio Tax Collector under Section 10.02(k) of the City Charter, to collect the taxes. The General Alimony tax is authorized by La. Const. art. 6, sec. 27(A) and/or La. Const. art. 6, sec. 32.

The 2021 ad valorem millages are as follows:

No.	DESCRIPTION OF AD VALOREM TAXES	2021	
		NON-REASSESSMENT YEAR	MILLAGE RATE
1	* Street Improvement Tax	1.130	mills
2	* Recreational Facilities Tax	0.840	mills
3	'Salary and Wage Schedule Tax	1.130	mills
4	* Police & Fire Personnel, Uniforms and Equipment Tax	1.130	mills
5	'Tax for Pensions, Employee Life Insurance and Hospitalization Plan for City Employees	1.700	mills
6	* Three-Platoon System Tax	1.480	mills
7	General Alimony Tax	10.360	mills
<b>Total Mills</b>		<b>17.770</b>	<b>mills</b>

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### TIMETABLE

Introduction: **May 25, 2021**

Final Passage: **June 8, 2021**

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### SPECIAL PROCEDURAL REQUIREMENTS

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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### FINANCES

\$27,680,190

### SOURCE OF FUNDS

| Various Ad Valorem taxes

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### CONCLUSION

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**FACT SHEET PREPARED BY:** Kasey Brown, Interim CFO

ORDINANCE NO. \_\_\_\_\_ OF 2021 \_\_\_\_\_

**AN ORDINANCE TO REPEAL ORDINANCE NO. 62 OF 2021 AND TO READOPT AN ORDINANCE LEVYING AND AUTHORIZING THE COLLECTION OF VARIOUS TAXES TOTALING 17.770 MILLS PER DOLLAR ON ALL PROPERTY SUBJECT TO AD VALOREM TAXATION WITHIN THE CITY OF SHREVEPORT, LOUISIANA, FOR THE YEAR 2021, IN THE AMOUNTS AND FOR THE PURPOSES DESCRIBED HEREIN, AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.**

**BY COUNCILMEMBER:**

**WHEREAS**, Ordinance no. 62 of 2021 was previously adopted on May 18, 2021 to levy various ad valorem tax millage on all property subject to ad valorem taxation in the City of Shreveport for the year 2021, and the year was previously listed as 2020 in the title and should be the year 2021; and

**WHEREAS**, pursuant to **Resolution No. 189 of 2017** as amended by **Resolution No. 15 of 2018**, adopted by the City Council of the City of Shreveport, Louisiana, (the "City") acting as the governing authority of the City on February 13, 2018, and pursuant to La. R.S. 18:1285, ordered and called a Special Election to be held on Saturday, April 28, 2018, for the purpose of submitting to the qualified voters of the City a total of six propositions; and

**WHEREAS**, the first five propositions proposed to authorize the *continuation, levy* and *collection* of Special Ad Valorem taxes therein and the sixth proposition proposed to authorize the City to continue to levy and collect a *new* Special Ad Valorem tax for the continuation and maintenance of a Police Three Platoon System originally authorized by Article 14, Section 12, of the Louisiana Constitution of 1921; and

**WHEREAS**, on April 28, 2018, all six propositions for the special ad valorem taxes were authorized by the voters for a period of five (5) years, beginning with the year 2018 and ending with the year 2022 (i.e. the taxes expire on December 31, 2022); and

**WHEREAS**, on Tuesday, May 8, 2018 the City Council did then and there in open and public session proceed to *examine and canvass the returns and declare the results of the special election* in **Resolution No. 62 of 2018**; and

**WHEREAS**, a total of six (6) propositions were submitted to all registered voters of the City on April 28, 2018 and the first five (5) propositions were all approved to *continue, levy* and *collect* special ad valorem taxes on all the property subject to ad valorem taxation within the City of Shreveport, Louisiana, for a period of five (5) years, beginning with the year 2018 and ending with the year 2022 (i.e. the taxes expire on December 31, 2022); and

**WHEREAS**, the City of Shreveport's first five (5) propositions are classified as continuations. A "**continuation**" may be authorized and occurs *after* the existing tax expires (versus a renewal occurs *before* the existing tax expires). Regardless of the classification as a continuation (or renewal) there will be no interruption in the levy and collection of said taxes;

and

**WHEREAS**, Proposition No. 6 was submitted to all registered voters of the City on April 28, 2018 and was approved as a *new* special ad valorem tax to be *levied* and *collected* on all the property subject to ad valorem taxation within the City of Shreveport, Louisiana, for a period of five (5) years, beginning with the year 2018 and ending with the year 2022 (i.e. the tax will expire on December 31, 2022); and

**WHEREAS**, although Proposition No. 6 was classified on the ballot as a "new tax" the City of Shreveport has levied and collected a Police Three Platoon System special ad valorem tax since at least 1937 for an approximate total of 81 years (*see* Ordinance No. 53 of 1937); and

**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 chief financial officer, who is designated as the Ex Officio Tax Collector under Section 10.02(k) of the City Charter, to collect the taxes; and

**WHEREAS**, 2021 is not a reassessment year; and

**WHEREAS**, this ordinance levies the 2021 ad valorem property taxes and authorizes the collection of said taxes, as authorized by and pursuant to the Special Election held on April 28, 2018, in accordance with La. Const. art. 6, sec. 27(B) and/or La. Const. art. 6, sec. 32; and

**WHEREAS**, this ordinance also levies a **general alimony tax** as authorized in accordance with La. Const. art. 6, sec. 27(A) and/or La. Const. art. 6, sec. 32; and

**WHEREAS**, pursuant to City Charter Section 10.02 (K) the chief financial officer 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 chief financial officer 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 ordinance no. 62 of 2021 shall be repealed and this ordinance shall be adopted:

- I. **STREET IMPROVEMENT TAX.** An ad valorem tax of **1.130 mills per dollar** of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2021; *for the purpose of* improving, repairing and maintaining the streets of the City of Shreveport, title to which shall be in the public, in accordance with the results of the special election held April 28, 2018 and pursuant to La. Const. art. 6, sec. 27(B) and/or La. Const. art. 6, sec. 32.

2. **RECREATIONAL FACILITIES TAX.** An ad valorem tax of **0.840 mills per dollar** of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2021; *for the purpose of* operating and supplying recreational facilities and appurtenances and maintaining the same, title to which shall be in the public, in accordance with the results of the special election held April 28, 2018 and pursuant to La. Const. art. 6, sec. 27(B) and/or La. Const. art. 6, sec. 32.
3. **SALARY AND WAGE SCHEDULE TAX.** An ad valorem tax of **1.130 mills per dollar** of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2021; *for the purpose of* continuing the salary and wage schedule of City employees, in accordance with the results of the special election held April 28, 2018 and pursuant to La. Const. art. 6, sec. 27(8).
4. **POLICE AND FIRE PERSONNEL, UNIFORMS AND EQUIPMENT TAX.** An ad valorem tax of **1.130 mills per dollar mills per dollar** of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2021; *for the purpose of* police and fire personnel and allowance for uniforms and equipment for said departments, in accordance with the results of the special election held April 28, 2018 and pursuant to La. Const. art. 6, sec. 27(B).
5. **TAX FOR PENSIONS, EMPLOYEE LIFE INSURANCE AND HOSPITALIZATION PLAN FOR CITY EMPLOYEES.** An ad valorem tax of **1.70 mills per dollar** of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2021; *for the purpose of* providing funds for the City's portion of pensions, employee life insurance and hospitalization plan for City employees, in accordance with the results of the special election held April 28, 2018 and pursuant to La. Const. art. 6, sec. 27(B).

6. **THREE PLATOON SYSTEM TAX.** An ad valorem tax of **1.480 mills per dollar** of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2021; *for the purpose of* providing revenues sufficient to enable the City of Shreveport to provide a three-platoon system in the Police Department, in accordance with the results of a special election held April 28, 2018 and pursuant to La. Const. art. 6, sec. 27(B).
7. **GENERAL ALIMONY TAX.** An ad valorem tax of **10.360 mills per dollar** of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2021; *for the purpose of* general operating expenses of the General Fund, in accordance with and pursuant to La. Const. art. 6, sec. 27(A).

**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 2021.

**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 chief financial officer, 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 2021, 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, Resolutions or parts thereof in conflict herewith are hereby repealed.

**BE IT FURTHER ORDAINED** that this Ordinance shall become effective in accordance with the provisions of Shreveport City Charter section 4.23.

**THUS DONE AND ORDAINED** by the City Council of the City of Shreveport, Louisiana.

**APPROVED AS TO LEGAL FORM:**

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City Attorney's Office