

TITLE	DATE	ORIGINATING DEPT./DIV. SPONSOR OR COUNCIL MEMBER
<p>AN ORDINANCE LEVYING AND AUTHORIZING THE COLLECTION OF A TAX OF 9.040 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 2022, IN THE AMOUNTS AND FOR THE PURPOSES DESCRIBED HEREIN, AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.</p>	<p>4/7/22</p>	<p>Finance/Administration</p>

PURPOSE

The purpose of this Ordinance (for the DDA) is to *levy* and *authorize the collection* of 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 2022.

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

BACKGROUND INFORMATION

Pursuant to La. R.S. 33:2740.38 B.(l)(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.

A Special Election was held on November 5, 2002, for the special ad valorem tax for the Shreveport Downtown Development District. The proposition for the special ad valorem tax for the Shreveport Downtown Development District was authorized by the voters and extended to twenty-five (25) years (in lieu of five (5) years), beginning with the year 2002 and ending with the year 2027 (i.e. the taxes expire on December 31, 2027).

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 2022 ad valorem millage for the Shreveport Downtown Development District is as follows:

9.040 MILLS PER DOLLAR

TIMETABLE

Introduction: April 12, 2022

Final Passage: April 26, 2022

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).

FINANCES

SOURCE OF FUNDS

\$718,000

Ad valorem tax

CONCLUSION

FACT SHEET PREPARED BY: Kasey Brown, Interim CFO

ORDINANCE NO. _____ OF 2022

AN ORDINANCE LEVYING AND AUTHORIZING THE COLLECTION OF A TAX OF 9.040 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 2022, IN THE AMOUNTS AND FOR THE PURPOSES DESCRIBED HEREIN, AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

BY COUNCILMEMBER:

WHEREAS, a Special Election was held on November 5, 2002, for the special ad valorem tax for the Shreveport Downtown Development District; and

WHEREAS, on Tuesday, November 12, 2002 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. 179 of 2002**; and

WHEREAS, the proposition for the special ad valorem tax for the Shreveport Downtown Development District was authorized by the voters and extended to twenty-five (25) years (in lieu of five (5) years), beginning with the year 2002 and ending with the year 2027 (i.e. the taxes expire on December 31, 2027); 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, 2022 is not a reassessment year; 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; 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 City Council adopted the 2022 Downtown Development Authority Program of Work on December, 14 2021 in **Resolution No. 147 of 2021**; and

WHEREAS, pursuant to City Charter Section I 0.02 (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; and

WHEREAS, this ordinance levies the 2022 ad valorem property taxes and authorizes the collection of said taxes for the Shreveport Downtown Development Authority, as authorized by and pursuant to the Special Election held on November 5, 2002, in accordance with La. Const. art. 6, sec. 27(B); and

WHEREAS, pursuant to City Charter Section H).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:

TAX FOR SHREVEPORT DOWNTOWN DEVELOPMENT AUTHORITY.

An ad valorem tax of **9.040 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 2022; *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, beginning with the year 2002 and ending with 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 2022.

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 2022, 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:

City Attorney's Office