

**BOX AD**

*\* THIS IS A CORRECTION OF THE PUBLIC NOTICE POSTED  
ON SEPTEMBER 1, 2016*

Notice is hereby given that the City Council of the City of Shreveport will hold a public hearing at its Regular Meeting which will be held on Tuesday, September 27, 2016 beginning at 3:00 p.m. in the Government Chambers at Government Plaza (505 Travis Street). Said resolution will also be discussed at its Administrative Conference on September 26, 2016, but no action will be taken at that meeting. In the September 13, 2016 meeting, the fixing of the millage rate will be announced but no action will be taken at that meeting.

The ordinance is as follows:

**1) 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 FOR THE YEAR 2016 FOR THE PURPOSES AS SET FORTH HEREIN, AND OTHERWISE PROVIDING WITH RESPECT THERETO.**

**FACT SHEET**

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<u>Title</u>	<u>Date</u>	<u>Originating Department</u>
<b>AN ORDINANCE LEVYING A TAX OF EIGHT AND FIFTY-FIVE ONE HUNDREDTHS ( MILLS PER DOLLAR ON ALL PROPERTY SUBJECT TO AD VALOREM TAXATION WITHIN THE BOUNDS OF THE DOWNTOWN DEVELOPMENT DISTRICT OF THE CITY OF SHREVEPORT AS DEFINED BY ACT 554 OF 1978, AS AMENDED FOR THE YEAR 2016, AND OTHERWISE PROVIDING WITH RESPECT THERETO.</b>	June 20, 2016	<u>Sponsor</u>

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**Purpose**  
To levy an ad valorem tax on all property subject to ad valorem taxation in the Downtown Development Authority District for the year 2016 as provided in La. R.S. 33:2740.38.

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**Background Information**  
This is the same millage that was levied in 2015. Ad valorem taxes must be levied by the City Council in order to be collected by the Director of Finance, who is designated as the Ex Officio Tax Collector under Section 10.02(k) of the City Charter of the City of Shreveport. The Director of Finance of the City of Shreveport is hereby directed to forward the same to the Downtown Development Authority (DDA) for the purpose of making improvements in accordance with the DDA annual program of work. The millage rate remains the same from the previous year, 2015.

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**Timetable**  
Introduced: September 13, 2016  
Final Passage: September 27, 2016

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**Finances**

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- Alternatives**
1. Adopt the ordinance for the millage rate in order to fund the Downtown Development District operations.
  2. Reject the ordinance. A rejection would result in the Year 2016 ad valorem taxes not being assessed by the Tax Assessors or collected by the Tax Collector.
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**Conclusion** Adoption of the ordinance is recommended.

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**FACT SHEET PREPARED BY:** Ingrid J. James  
Asst. City Attorney

ORDINANCE NO. \_\_\_\_ OF 2016

AN ORDINANCE PROVIDING FOR AN INCREASE IN THE MILLAGE RATE AND LEVYING THE DOWNTOWN DEVELOPMENT DISTRICT TAX OF 8.55 MILLS PER DOLLAR ON ALL PROPERTY SUBJECT TO AD VALOREM TAXATION WITHIN THE BOUNDS OF THE DOWNTOWN DEVELOPMENT DISTRICT OF THE CITY OF SHREVEPORT AS DEFINED BY ACT 554 OF 1978, AS AMENDED FOR THE YEAR 2016, AND OTHERWISE PROVIDING WITH RESPECT THERETO.

WHEREAS, Article VII, Section 23(B) of the Louisiana Constitution requires the City Council, in any year in which the reappraisal and valuation provisions of Article VII, Section 18(F) are implemented, to adjust the ad valorem tax millages of the City of Shreveport so that the total amount of ad valorem taxes collected shall not be increased or decreased because of said reappraisal or valuation; and

WHEREAS, in compliance with said requirement, the City Council adjusted the millage for the Downtown Development District tax for the year 2016 by Resolution No. \_\_ of 2016; and

WHEREAS, the City Council of the City of Shreveport in due, regular and legal session convened, that 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 Downtown Development District, as provided in La. R.S. 33:2740.38, for the year 2016, and to be expended by the Downtown Development Authority 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, and this shall be full authority to the Tax Assessors of Caddo Parish and Bossier Parish to extend said tax on the assessment rolls of the City of Shreveport for the year 2016.

WHEREAS, 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 for the year 2016.

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of Shreveport in due, regular and legal session convened, that the adjusted millage rate for the Downtown Development District ad valorem tax, previously designated by resolution, was 8.55 mills, increased to 8.64 mills and is hereby decreased from 8.64 mills to 8.55 mills. 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 Downtown Development District, as provided in La. R.S. 33:2740.38, for the year 2016, and to be expended by the Downtown Development Authority 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, and this shall be full authority to the Tax Assessors of Caddo Parish and Bossier Parish to extend said tax on the assessment rolls of the City of Shreveport for the year 2016.

BE IT FURTHER ORDAINED that this ordinance shall be full authority to the Tax Assessor of Caddo Parish and the Tax Assessor of Bossier Parish to extend said taxes on the assessment rolls of the City of Shreveport for the year 2016.

BE IT FURTHER ORDAINED that the Director of Finance, Ex Officio Tax Collector of the City of Shreveport, be and he 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 for the year 2016, 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. 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 by the City Council and approval by the Mayor.

BE IT FURTHER ORDAINED that if any provision or item of this ordinance and the application thereof is held invalid, such invalidity shall not affect other 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 resolutions or parts thereof in conflict herewith are hereby repealed.

Approved as to legal form:

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City Attorney's Office