

Lake Charles, Louisiana
June 5, 2012

The Calcasieu Parish School Board, governing authority of Sales Tax District No. Two of Calcasieu Parish, Louisiana, met in regular session at 4:45 o'clock p.m. on Tuesday, June 5, 2012, at the regular meeting place of said Board in the Calcasieu Parish School Board Office, 3310 Broad Street, Lake Charles, Louisiana, pursuant to the provisions of written notice given to each and every member thereof and duly posted in the manner required by law.

President, R. L. Webb, called the meeting to order and on roll call, the following members were present:

Joe A. Andrepont, Annette Ballard, Billy Breaux, Randall Burleigh, Mack Dellafosse, Clara Duhon, Chad Guidry, Fredman Hardy, Bill Jongbloed, James W. Karr, Sr., Bryan LaRocque, Jim Schooler, Roman Thompson and R. L. Webb

ABSENT: Dale B. Bernard

Wayne R. Savoy, Board Secretary, also attended. The meeting was called to order and the roll called with the above results.

Thereupon, the following Ordinance was then introduced, and pursuant to motion made by Mr. Dellafosse and seconded by Mr. Burleigh, was adopted by the following vote:

YEAS: Mr. Andrepont, Mrs. Ballard, Mr. Breaux, Mr. Burleigh, Mr. Dellafosse, Mrs. Duhon, Mr. Guidry, Mr. Hardy, Mr. Jongbloed, Mr. Karr, Mr. LaRocque, Me. Schooler, and Mr. Thompson

NAYS: None

ABSENT: Mr. Bernard

NOT VOTING: President R. L. Webb

The Ordinance was approved and signed by the President, attested by the Secretary, and provides as follows:

SALES AND USE TAX ORDINANCE 2012

An Ordinance providing for the renewal of the levy and collection of a one-half of one percent ($\frac{1}{2}$ of 1%) sales and use tax ("Tax") by Sales Tax District No. Two of Calcasieu Parish, Louisiana ("District"), for an additional 10-year period beginning January 1,

2013, in accordance with the provisions and terms of Chapter 2D of Subtitle II, Title 47 of the Louisiana Revised Statutes of 1950, as it may be amended ("Uniform Local Sales Tax Code").

WHEREAS, pursuant to the provisions of Section 338.54 of Title 47 of the Louisiana Revised Statutes of 1950, as amended (a redesignation of La. R.S. 33:2721.6 pursuant to Act 248 of the 2011 Legislative Session), and Article VI, Section 29 of the Louisiana Constitution of 1974, and the authority granted at a special election held within Sales Tax District No. Two of Calcasieu Parish, Louisiana ("District"), on March 24, 2012, the District now renews the levy and collection of the Tax for an additional 10-year period beginning January 1, 2013, the proceeds of which are to be allocated, distributed, and used by the District as set forth in the proposition submitted at the election, a copy of which proposition is attached hereto as Exhibit "A" and made a part of this ordinance as if fully set forth herein;

NOW, THEREFORE, BE IT ORDAINED BY THE SCHOOL BOARD OF CALCASIEU PARISH, LOUISIANA, GOVERNING AUTHORITY OF SALES TAX DISTRICT NO. TWO OF CALCASIEU PARISH, LOUISIANA, that:

SECTION 1. District Tax. The renewal of the Tax in favor of the District authorized at a special election held within the Parish, on March 24, 2012, upon the sale at retail, the use, the lease or rental, the consumption, the distribution and storage for use or consumption, of tangible personal property, and upon the sale of services in the Parish, shall continue to be assessed, imposed, collected, paid and enforced, in the manner and subject to the terms and provisions of Uniform Local Sales Tax Code, the provisions of which are incorporated by reference herein.

Proceeds of the Tax, described in this section shall continue to be allocated, distributed and used by the School Board in the manner and for the purposes described and provided for in Exhibit "A" hereto which is the proposition approved by the electorate of the Parish at an election held March 24, 2012.

SECTION 2. Integrated Bracket Schedule Applicable to Collection. The Tax described in Section 1 shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950, as amended (R.S. 47:304). The dealers shall remit to the sales tax collector of the School Board ("Collector") and comply with the Uniform Local Sales Tax Code, particularly La. R. S. 47:337.29, the proportionate part of the sales and use taxes collected in the Parish in accordance with said integrated bracket schedule.

SECTION 3. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Tax described in this Ordinance, each dealer shall be allowed one percent (1%) of the amount of the Tax due and accounted for and remitted to the Collector in the form of a deduction in submitting his report and/or reports 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 4. Exclusions and Exemptions. The Tax imposed under this Ordinance is subject to specific provisions under La. R.S. 47:305 of the Louisiana State sales and use tax laws and La. R.S. 47:337.9 of the Uniform Local Sales Tax Code. The School Board has not adopted the optional exclusions or exemptions allowed by Louisiana State sales and use tax law and codified under R.S. 47:337.10, nor shall it adopt any exclusions or exemptions which are not allowed as an exclusion or exemption from Louisiana State sales and use tax. Included within the tax base is every transaction, whether sales, use, lease or rental, or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

SECTION 5. Interest. The interest on the unpaid Tax provided for by La. R.S. 47:337.69 shall be at the rate of one and one-fourth percent (1-1/4%) per month.

SECTION 6. Delinquency Penalty. Penalty on the unpaid Tax as provided by La. R. S. 47:337.70 shall be five percent (5%) per month.

SECTION 7. Penalty for False or Fraudulent ReturnPenalty as provided by La. R.S. 47:337.72 shall be fifty percent (50%) of the Tax found to be due.

SECTION 8. Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the Tax or deficiencies found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 9. Penalty for Insufficient Funds Check The penalty provided in 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 10. Attorney Fees. The Collector is authorized to employ private counsel to assist in the collection of any Tax, penalties or interest due under this Ordinance, or to represent him in any proceeding under this Ordinance. If any Tax, 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 percent (10%) of the Tax, penalties and interest due, shall be paid by the tax debtor. Additional provisions applicable to attorney fees, inclusive of prevailing party and waiver of such fees, are included under La. R.S. 47:337.13.1 of the Uniform Local Sales Tax Code.

SECTION 11. 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 12. Collector. All sales and use taxes described in this ordinance shall be collected by a "Collector" as provided by La. R.S. 47:301.(2)(b) which shall mean and include the School Board Sales and Use Tax Department, the entity presently collecting sales and use taxes on behalf of the District.

SECTION 13. 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 in the performance of his duties, and in pursuance thereof to make and enforce such rules as he may deem necessary.

SECTION 14. Disposition of Revenues. All Tax, revenues, funds, assessments, monies, 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 described herein shall be promptly deposited by the Collector for the account of the District, 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.

Out of the funds on deposit in such special funds, the Collector shall first pay all reasonable and necessary costs and expenses of administering and collecting the Tax described herein and administering the provisions of this Ordinance, as well as the various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the District.

In compliance with the special election authorizing the renewal of the levy and collection of the Tax described herein, 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 such special funds shall be available for appropriation and expenditure by the District solely for the purposes designated in the proposition authorizing the levy of the Tax.

SECTION 15. Accounting for Funds. All funds or accounts described herein may be separate funds or accounts or may be a separate accounting with a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is maintained.

SECTION 16. Severability. If any one 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 17. Uniform Local Sales Tax Code is Controlling. If any provision of this Ordinance shall be in conflict with the provisions of the Uniform Local Sales Tax Code, the provisions of the Uniform Local Sales Tax Code shall be controlling.

SECTION 18. Effect Upon Prior Sales Tax Ordinances. With respect to the District Tax, this Ordinance shall be considered as additional and supplemental to the ordinances heretofore adopted by the District, to provide that the Tax now authorized to be levied in the District shall hereinafter be collected, administered and enforced in the manner provided by the Uniform Local Sales Tax Code and shall not be construed to rescind and repeal any prior resolutions or ordinances of the District relating to the levy, allocation, distribution and use of the proceeds of the Tax.

SECTION 19. Effective Date. The renewal of the Tax shall be effective on January 1, 2013.

SECTION 20. Term. The Tax shall remain in effect for ten (10) years (January 1, 2013, through December 31, 2022).

SECTION 21. Publication and Recordation. A copy of this Ordinance shall be duly published in the *American Press*, the official journal of the Calcasieu Parish School Board, as soon as is reasonably possible. A certified copy of this Ordinance shall be recorded in the mortgage records of Calcasieu Parish.

This Ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: Mr. Andrepont, Mrs. Ballard, Mr. Breaux, Mr. Burleigh, Mr. Dellafosse, Mrs. Duhon, Mr. Guidry, Mr. Hardy, Mr. Jongbloed, Mr. Karr, Mr. LaRocque, Me. Schooler, and Mr. Thompson

NAYS: None

ABSENT: Mr. Bernard

NOT VOTING: President Webb

THUS DONE, PASSED AND ADOPTED on the 5th day of June, 2012.

/s/ R. L. Webb
R. L. WEBB, President
Calcasieu Parish School Board

ATTEST:

/s/ Wayne R. Savoy
WAYNE R. SAVOY, Secretary
Calcasieu Parish School Board

(Other business not pertinent to the present excerpt may be found of record in the official minute book.)

Upon motion duly made and unanimously carried, the meeting was adjourned.

/s/ R. L. Webb
R. L. WEBB, President
Calcasieu Parish School Board

ATTEST:

/s/ Wayne R. Savoy
WAYNE R. SAVOY, Secretary
Calcasieu Parish School Board


STATE OF LOUISIANA

PARISH OF CALCASIEU

I, WAYNE R. SAVOY, certify that I am the duly qualified and acting Superintendent of Public Schools for the Parish of Calcasieu, Louisiana, and as such, Ex-Officio Secretary of the Calcasieu Parish School Board, governing authority of School District No. 24 of Calcasieu Parish, Louisiana.

I further certify that the above and foregoing is a true and correct copy of an excerpt from the minutes of a public meeting of the Calcasieu Parish School Board held on June 5, 2012, and of a resolution adopted at said meeting, as said minutes and resolution appear officially of record in my possession.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Calcasieu Parish School Board on this 5th day of June, 2012.



WAYNE R. SAVOY, Secretary

[S E A L]

EXHIBIT "A"

SALES TAX RENEWAL PROPOSITION

10-YEAR ½% SALES AND USE TAX ("TAX") WITH COLLECTIONS FROM THE TAX ESTIMATED TO BE \$20,500,000 FOR ONE ENTIRE YEAR, TO OFFSET LOSSES OF REVENUES FROM THE STATE OF LOUISIANA, AND/OR SUPPLEMENTING OTHER REVENUES AVAILABLE TO THE DISTRICT.

Shall Sales Tax District No. Two of Calcasieu Parish, Louisiana, under the provisions of Article 6, Section 29 of the Constitution of 1974 of the State of Louisiana, La. R.S. 33:2721.6, and other constitutional and statutory authority supplemental thereto, extend for a period of ten years beginning January 1, 2013, and be authorized to continue to levy and collect, and adopt an ordinance providing for such levy and collection, a tax of one-half of one percent (½ of 1%), with collections from the tax estimated to be \$20,500,000 for one entire year, currently being collected upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in Sales Tax District No. Two of Calcasieu Parish, Louisiana, all presently or hereafter defined in La. R.S. 47:301 through La. R.S. 47:317, with the proceeds of the tax to be dedicated exclusively for offsetting losses of revenues from the State of Louisiana, and/or supplementing other revenues available to the District?

Calcasieu Parish Recording Page

H. Lynn Jones II
Clerk of Court
P.O. Box 1030
Lake Charles, LA 70602
(337) 437-3550

Received From :
DELAFIELD JOSEPH A (91)
3401 RYAN ST STE 307
LAKE CHARLES, LA 70605

First MORTGAGOR

CALCASIEU PARISH SCHOOL BOARD

First MORTGAGEE

-RE: RENEWAL OF LEVY & COLLECTION OF 1/2 OF 1% SALES & USE TAX BY DIST NO. 2 FOR ADD 10 YR BEG
1/1/13

Index Type : Mortgages

File Number : 3053587

Type of Document : Excerpt

Book : 4163 Page : 319

Recording Pages : 9

Recorded Information

I hereby certify that the attached document was filed for registry and recorded in the Clerk of Court's office for Calcasieu Parish, Louisiana

On (Recorded Date) : 06/11/2012

At (Recorded Time) : 4:13:14PM



Doc ID - 029114510009

CLERK OF COURT
H. LYNN JONES II
Parish of Calcasieu

I certify that this is a true copy of the attached
document that was filed for registry and
Recorded 06/11/2012 at 4:13:14
File Number 3053587
Recorded in Book 4163 Page 319

Candy Gumbrey
Deputy Clerk



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3401 RYAN ST STE 307
LAKE CHARLES, LA 70605