

CITY ORDINANCE NO. CO-148-2023

AN ORDINANCE OF THE LAFAYETTE CITY COUNCIL SETTING FORTH AND DESIGNATING THE AD VALOREM TAX MILLAGE RATES AND IMPOSING TAXES ON ALL PROPERTY SUBJECT TO AD VALOREM TAXATION IN THE CITY OF LAFAYETTE AND AUTHORIZING THE ASSESSOR AND TAX COLLECTOR FOR THE PARISH OF LAFAYETTE TO ASSESS AND COLLECT PROPERTY TAXES FOR 2023

BE IT ORDAINED by the Lafayette City Council, that:

WHEREAS, the Lafayette City Council is the governing and taxing authority of the City of Lafayette and is empowered by law to levy and impose ad valorem taxes on all property subject to taxation in said City as shown by the assessment roll for the year 2023; and

WHEREAS, the Lafayette City-Parish Consolidated Government will include the revenues from those taxes in its budget for FY 2023-2024; and

WHEREAS, the Lafayette City Council is required by the terms of Louisiana R.S. 47:1705.A to adopt an ordinance which sets forth and designates the ad valorem tax millage rates for the current tax year.

NOW, THEREFORE, BE IT FURTHER ORDAINED by the Lafayette City Council, that:

SECTION 1: All of the aforescribed "Whereas" clauses are adopted as part of this ordinance.

SECTION 2: That the following millage rates are hereby levied on the 2023 tax roll on all property subject to taxation by the City of Lafayette:

	<u>MILLAGE RATE</u>
General Alimony	5.67 mills
Streets, Roads and Alleys	1.29 mills
Recreation	1.92 mills
Public Buildings	1.13 mills
Police and Fire Departments	3.18 mills
Police Salaries and Benefits	3.00 mills
Fire Salaries and Benefits	2.00 mills

SECTION 3: The proper administrative officers of the City of Lafayette, State of Louisiana, be and they are hereby empowered, authorized and directed to spread said taxes, as hereinabove set forth, upon the assessment roll of said City for the year 2023, and to make the collection of the taxes imposed for and on behalf of the taxing authority, according to law, and that the taxes herein levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and collection thereof shall be enforceable in the manner provided by law.

SECTION 4: The foregoing ordinance was read in full, the roll was called on the adoption thereof, and the ordinance was adopted by the following votes:

YEAS:

NAYS:

ABSENT:

ABSTAIN:

SECTION 5: All ordinances or resolutions, or parts thereof, in conflict herewith are hereby repealed.

SECTION 6: This ordinance shall become effective upon signature of the Lafayette Mayor-President, the elapse of ten (10) days after receipt by the Lafayette Mayor-President without signature or veto, or upon an override of a veto, whichever occurs first.

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EXHIBIT A

CITY OF LAFAYETTE

Tax Roll		2021	2022	2023
		ACTUAL	ESTIMATED	PROPOSED
Budget Year		FY 2022	FY 2023	FY 2024
1	MILLAGE RATES:			
2	General Alimony	5.67	5.67	5.67
3	Streets/Roads Maint.	1.29	1.29	1.29
4	Public Buildings Maint.	1.13	1.13	1.13
5	Public Safety-Police/Fire	3.18	3.18	3.18
6	Police Salaries & related	3.00	3.00	3.00
7	Fire Salaries & related	2.00	2.00	2.00
8	Recreation Maintenance	1.92	1.92	1.92
9	GRAND TOTAL	18.19	18.19	18.19
10				
11	ASSESSED VALUATION:			
12				
13	Assessed Valuation	\$ 1,545,537,585	\$ 1,666,452,773	\$ 1,691,449,565
14	Assumed increase	0.21%	7.82%	1.50%
15	REVENUE AMOUNTS:			
16	General Alimony	\$ 8,748,397	\$ 9,448,787	\$ 9,590,519
17	Streets/Roads Maintenance	1,990,377	2,149,724	2,181,970
18	Public Buildings Maint.	1,743,509	1,883,092	1,911,338
19	Public Safety-Police/Fire	4,897,101	5,299,320	5,378,810
20	Police Salaries & related	4,619,943	4,999,358	5,074,349
21	Fire Salaries & related	3,079,950	3,332,906	3,382,899
22	Recreation Maintenance	2,959,460	3,199,589	3,247,583
23	GRAND TOTAL	\$ 28,038,735	\$ 30,312,776	\$ 30,767,468
24				
25	SAMPLE TAX BILLS:			
26	\$200,000 home	\$ 363.80	\$ 363.80	\$ 363.80
27	\$150,000 home	\$ 272.85	\$ 272.85	\$ 272.85
28	\$100,000 home	\$ 181.90	\$ 181.90	\$ 181.90

AUG 10 2023

Lafayette Consolidated Government
Chief Administrative Office

Internal Memorandum

Finance & Management
Chief Financial Officer (0100)**TO:** Cydra Wingerter**DATE:** August 9, 2023**FROM:** Lowell Duhon**SUBJECT:** 2023 Property Tax Levy – City of Lafayette

Attached for introduction at the Council meeting of September 5, 2023 is an ordinance to establish the 2023 property tax levy for the City of Lafayette. This information was compiled from the most recent information received from the Assessor dated October 18, 2022. A 1.5% increase in assessed valuation is projected for next fiscal year at this time.

The millage rates for the City of Lafayette taxes will remain the same at 18.19 mills. The estimated amount of revenues generated for the City is \$30.8 million. Please see attached Exhibit A for a detail breakdown by purpose.

If you approve, please submit this for the September 5, 2023 City Council meeting agenda. If I can be of any further assistance, please let me know.

Sincerely,



Lowell Duhon
Interim Chief Financial Officer

LD/dmt

Attachments

C: Kerney Simoneaux
Tammie Andrus
Alison Alleman
Robert Wiltz
Conrad Comeaux, Lafayette Parish Assessor

LAFAYETTE CITY COUNCIL MEETING

AGENDA ITEM SUBMITTAL FORM

1) **JUSTIFICATION FOR REQUEST:** An ordinance of the Lafayette City Council setting forth and designating the ad valorem tax millage rates and imposing taxes on all property subject to ad valorem taxation in the City of Lafayette and authorizing the Assessor and Tax Collector for the Parish of Lafayette to assess and collect property taxes for 2023

2) **ACTION REQUESTED:** Adoption of ordinance

3) **COUNCIL DISTRICT(S) (CIP PROGRAM/PROJECTS ONLY):** N/A

4) **REQUESTED ACTION OF COUNCIL:**

A) INTRODUCTION: September 5, 2023

B) FINAL ADOPTION: September 19, 2023

5) **DOCUMENTATION INCLUDED WITH THIS REQUEST:**

A) Memo (1 page)

B) Ordinance (2 pages)

C) Exhibit A-City of Lafayette 2023 tax levy (1 page)

6) **FISCAL IMPACT:**

 X Fiscal Impact (Explain)
City Ad Valorem Revenue \$30.8 million

 No Fiscal Impact

RECOMMENDED BY:



LOWELL DUHON
INTERIM CHIEF FINANCIAL OFFICER

APPROVED FOR AGENDA:



CYDRA WINGERTER
CHIEF ADMINISTRATIVE OFFICER