

PARISH ORDINANCE NO. PO-053-2023

AN ORDINANCE OF THE LAFAYETTE PARISH COUNCIL SETTING FORTH AND DESIGNATING THE AD VALOREM TAX MILLAGE RATES AND IMPOSING TAXES ON ALL PROPERTY SUBJECT TO AD VALOREM TAXATION IN THE PARISH 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 Parish Council, that:

WHEREAS, the Lafayette Parish Council is the governing and taxing authority of the Parish of Lafayette and is empowered by law to levy and impose ad valorem taxes on all property subject to taxation in said Parish 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 Parish Council desires to establish the millage rate of the ad valorem tax levied for the purpose of paying the principal and interest on general obligation bonds of the Parish of Lafayette; and

WHEREAS, the Lafayette Parish 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 Parish 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 Parish of Lafayette:

	<u>MILLAGE RATE</u>
Exempted Municipalities	1.625 mills
General Alimony	3.25 mills
Roads & Bridges	4.47 mills
Drainage District	3.58 mills
Detention and Correctional Facility	2.21 mills
Library (2017-2026)	2.91 mills
Courthouse Complex	2.51 mills
Juvenile Detention	1.25 mills
General Obligation Bonds	1.85 mills
Library (2023-2032)	1.84 mills
Combined Public Health	1.98 mills
Storm Water Management	1.18 mills
Parishwide Fire Protection	0.175 mills
Parishwide Fire Protection	0.23 mills
Roads & Bridges	0.075 mills

SECTION 3: The proper administrative officers of the Parish 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 Parish 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
PARISH OF LAFAYETTE

Tax Roll		2021	2022	2023
Budget Year		ACTUAL FY 2022	ESTIMATED FY 2023	PROPOSED FY 2024
1	MILLAGE RATES:			
2				
3	Exempted Municipalities (inside city)	1.625	1.625	1.625
4	General Alimony (outside city)	3.25	3.25	3.25
5	Road & Bridge Maintenance	4.47	4.47	4.47
6	Drainage Maintenance	3.58	3.58	3.58
7	Correctional Center	2.21	2.21	2.21
8	Library 2026	2.91	2.91	2.91
9	Library 2022 (new in 2003)	1.97	1.97	1.84
10	Courthouse & Jail Complex	2.51	2.51	2.51
11	Juvenile Detention Home	1.25	1.25	1.25
12	Combined Public Health	1.98	1.98	1.98
13	Storm Water Mgmt	1.18	1.18	1.18
14	Parish Fire Protection	0.175	0.175	0.175
15	Parish Fire Protection	0.230	0.230	0.230
16	Parish Roads & Bridges	0.075	0.075	0.075
17	General Obligation Debt Service	1.85	1.85	1.85
18	GRAND TOTAL	29.27	29.27	29.14
19	TOTALS:			
20	Inside city	26.02	26.02	25.89
21	Outside city	27.64	27.64	27.51
22				
23				
24	NET TAXABLE ASSESSED VALUATION:			
25	Assessed Valuation - inside city	1,821,858,728	1,997,242,381	2,027,201,017
26	- outside city	393,098,210	408,913,047	415,046,743
27	TOTAL	\$ 2,214,956,938	\$ 2,406,155,428	\$ 2,442,247,759
28	Assumed increase	0.59%	8.63%	1.50%
29				
30	REVENUE AMOUNTS:			
31	Exempted Municipalities (inside city) \$	2,938,470	\$ 3,180,608	\$ 3,228,318
32	General Alimony (outside city)	1,268,054	1,302,388	1,321,924
33	Road & Bridge Maintenance	9,829,896	10,540,404	10,698,511
34	Drainage Maintenance	7,872,712	8,441,756	8,568,382
35	Correctional Center	4,859,973	5,211,251	5,289,420
36	Library 2026	6,399,332	6,861,874	6,964,802
37	Library 2022 (new in 2003)	4,332,194	4,645,324	4,403,861
38	Courthouse & Jail Complex	5,519,700	5,918,661	6,007,441
39	Juvenile Detention Home	2,748,933	2,947,540	2,991,754
40	Combined Public Health	4,357,653	4,668,904	4,738,938
41	Storm Water Mgmt	2,594,915	2,782,478	2,824,215
42	Parish Fire Protection	383,338	412,656	418,845
43	Parish Fire Protection	503,816	542,347	550,483
44	Parish Roads & Bridges	164,931	176,852	179,505
45	General Obligation Debt Service	4,068,500	4,362,360	4,427,795
46	GRAND TOTAL	\$ 57,842,418	\$ 61,995,405	\$ 62,614,194
47				
48	SAMPLE TAX BILLS-Outside City:			
49	\$200,000 home	\$ 345.50	\$ 345.50	\$ 343.88
50	\$150,000 home	\$ 207.30	\$ 207.30	\$ 206.33
51	\$100,000 home	\$ 69.10	\$ 69.10	\$ 68.78

Internal Memorandum

Lafayette Public Library (9200)

TO: Cydra Wingerter

DATE: June 20, 2023

FROM: Danny Gillane

SUBJECT: Library Millage Levies for 2023

The Library Board requests that the Parish Council levy the 2023 library millages at the rates requested below:


Lafayette Parish Library Maintenance (2017-2026) 2.91 mills

Lafayette Parish Library Maintenance & Construction (2023-2032) 1.84 mills

This action was approved by the Library Board at their Regular Meeting held on June 19, 2023.

These millages are used for the operations, maintenance, staffing, and equipping of the library facilities in the Lafayette Public Library system as well as constructing and improving same. These millages represent about 96% of the Library's total funding. The library does not receive any General Fund or Sales Tax monies.

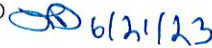
The Library's millages are Parish millages and have been traditionally included in the Ordinances setting the Parish millages. Please include this request in those Ordinances.



Danny Gillane
Library Director



CC: Veronica Arceneaux, Clerk of the Council
Lowell Duhon, Interim CFO



Lafayette Consolidated Government
Finance & Management/CFO



RECEIVED

AUG 16 2023

Lafayette Consolidated Government
Chief Administrative Officer

Internal Memorandum

Finance & Management
Chief Financial Officer (0100)

TO: Cydra Wingerter

DATE: August 9, 2023

FROM: Lowell Duhon

SUBJECT: 2023 Property Tax Levy – Parish 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 Parish 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 Parish of Lafayette decrease. The Library Board requests the Library (2023-2032) millage be 1.84 mills. The tax rate for the Parish of Lafayette for residents outside the City of Lafayette is 27.51 mills and 25.89 mills for residents in exempted municipalities. The total estimated revenue amount generated is \$62.6 million. Please see attached Exhibit A for a detail breakdown by purpose.

If you approve, please submit this for the September 5, 2023 Parish 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
Danny Gillane
Conrad Comeaux, Lafayette Parish Assessor
Jules Broussard, Lafayette Parish Sheriff's Office
Brandi Patin, Lafayette Parish Sheriff's Office

LAFAYETTE PARISH COUNCIL MEETING

AGENDA ITEM SUBMITTAL FORM

1) **JUSTIFICATION FOR REQUEST:** An ordinance of the Lafayette Parish Council setting forth and designating the ad valorem tax millage rates and imposing taxes on all property subject to ad valorem taxation in the Parish 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) 06/20/23 Memo from the Library Director (1 page)

D) Exhibit A-Parish of Lafayette 2023 tax levy (1 page)

6) **FISCAL IMPACT:**

 X Fiscal Impact (Explain)

Parish Ad Valorem Revenue \$62.6 million

 No Fiscal Impact

RECOMMENDED BY:



LOWELL DUHON
INTERIM CHIEF FINANCIAL OFFICER

APPROVED FOR AGENDA:



CYDRA WINGERTER
CHIEF ADMINISTRATIVE OFFICER