

**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)                 | 3.12 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              | 2.072 mills         |
| Storm Water Management              | 1.235 mills         |
| Parishwide Fire Protection          | 0.183 mills         |
| Parishwide Fire Protection          | 0.241 mills         |
| Roads & Bridges                     | 0.079 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: Tabor, Naquin, Guilbeau, Rubin

NAYS: Carlson

ABSENT: None

ABSTAIN: None

**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.

\* \* \* \* \*

**EXHIBIT A  
PARISH OF LAFAYETTE**

| Tax Roll                                   | 2021                    | 2022                    | 2023                    |
|--|-------------------------|-------------------------|-------------------------|
| Budget Year                                | ACTUAL<br>FY 2022       | ESTIMATED<br>FY 2023    | PROPOSED<br>FY 2024     |
| <b>1 MILLAGE RATES:</b>                    |                         |                         |                         |
| 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 <b>GRAND TOTAL</b>                      | <u>29.27</u>            | <u>29.27</u>            | <u>29.14</u>            |
| 19 <b>TOTALS:</b>                          |                         |                         |                         |
| 20 <b>Inside city</b>                      | <b>26.02</b>            | <b>26.02</b>            | <b>25.89</b>            |
| 21 <b>Outside city</b>                     | <b>27.64</b>            | <b>27.64</b>            | <b>27.51</b>            |
| 22   |                         |                         |                         |
| 23   |                         |                         |                         |
| 24 <b>NET TAXABLE ASSESSED VALUATION:</b>  |                         |                         |                         |
| 25 <b>Assessed Valuation - inside city</b> | 1,821,858,728           | 1,997,242,381           | 2,027,201,017           |
| 26 <b>- outside city</b>                   | 393,098,210             | 408,913,047             | 415,046,743             |
| 27 <b>TOTAL</b>                            | <b>\$ 2,214,956,938</b> | <b>\$ 2,406,155,428</b> | <b>\$ 2,442,247,759</b> |
| 28 <i>Assumed increase</i>                 | <b>0.59%</b>            | <b>8.63%</b>            | <b>1.50%</b>            |
| 29   |                         |                         |                         |
| 30 <b>REVENUE AMOUNTS:</b>                 |                         |                         |                         |
| 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 <b>GRAND TOTAL</b>                      | <b>\$ 57,842,418</b>    | <b>\$ 61,995,405</b>    | <b>\$ 62,614,194</b>    |
| 47   |                         |                         |                         |
| 48 <b>SAMPLE TAX BILLS-Outside City:</b>   |                         |                         |                         |
| 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

---

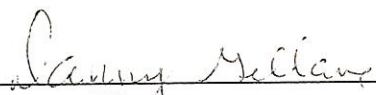
The Library Board requests that the Parish Council levy the 2023 library millages at the rates requested below:

Lafayette Parish Library Maintenance (2017-2026) 2.91 mills  
Lafayette Parish Library Maintenance & Construction (2023-2032) 1.84 mills

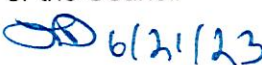
This action was approved by the Library Board at their Regular Meeting held on June 19, 2023.

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

RECEIVED  
JUN 21 2023

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,

A handwritten signature in blue ink that reads 'Lowell Duhon'.

**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:

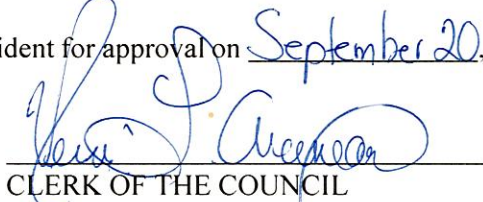



CYDRA WINGARTER  
CHIEF ADMINISTRATIVE OFFICER

**DISPOSITION OF ORDINANCE NO. PO-053-2023**

1. This ordinance was introduced: September 5, 2023  
YEAS: Tabor,  
Carlson, Guilbeau, Rubin  
NAYS: None  
ABSENT: Naquin  
ABSTAIN: None  
Final disposition by Council:  
September 19, 2023  
YEAS: Tabor, Naquin,  
Guilbeau, Rubin  
NAYS: Carlson  
ABSENT: None  
ABSTAIN: None  
AMEND: 09/19: adjusted Library(2017-2026), Combined Public Health, Storm Water Management, Parishwide Fire Protection, Parishwide Fire Protection, and Roads & Bridges to maximum

2. Notice of Public Hearing: This ordinance was published by Title and Notice of Public Hearing was published in the Advertiser on September 8, 2023.

3. This ordinance was presented to the Mayor-President for approval on September 20, 2023, at 2:15 o'clock p.m.  
  
CLERK OF THE COUNCIL

4. Disposition by Mayor-President:  
I hereby:  
A. Approve this ordinance, the \_\_\_\_\_ day of \_\_\_\_\_, 2023, at \_\_\_\_\_ o'clock \_\_\_\_m.  
B. Veto this ordinance, the 20 day of SEPTEMBER, 2023, at 2:45 o'clock p.m., veto message is attached.  
C. Line item veto certain items this \_\_\_\_\_ day of \_\_\_\_\_, 2023, at \_\_\_\_\_ o'clock \_\_\_\_m., veto message is attached.  
  
MAYOR-PRESIDENT

5. Returned to Council Office with/without veto message on September 20, 2023, at 3:19 o'clock p.m.

6. Reconsideration by Council (if vetoed):  
On \_\_\_\_\_, 2023, the Council did/refused to adopt this ordinance after the Mayor-President's veto.

7. Returned to the Council Office without signature of Mayor-President (*unsigned*) on \_\_\_\_\_, 2023, at \_\_\_\_\_ o'clock \_\_\_\_m.

*If not signed or vetoed by the Mayor-President, and ten days have elapsed since this ordinance was presented to him for action, same has been automatically approved.*

\_\_\_\_\_  
CLERK OF THE COUNCIL

8. Full publication of this ordinance was made in the Advertiser on September 22, 2023.

