



Josh Guillory
Mayor-President / Maire-Président

September 28, 2023

Mrs. Veronica Arceneaux
Clerk of the Councils
Lafayette City Council

VIA HAND DELIVERY

**RE: Disposition of Parish Ordinance No. PO-053-2023
Veto Message of Mayor-President Joshua S. Guillory**

To the Clerk of the Councils, Honorable Chair, Members of the Lafayette Parish Council:

Please allow this letter to kindly inform you that I have exercised the veto authority granted by Article II, Section 2-13B of the Charter to veto Parish Ordinance No. PO-053-2023.

Enclosed please find a narrative for explanation of the veto listed above.

Respectfully,

A handwritten signature in blue ink that reads "Joshua S. Guillory". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Josh Guillory
Lafayette Mayor-President

Enclosures: Parish Ordinance No. PO-053-2023
W/ One (1) Narrative

September 28, 2023

NARRATIVE FOR VETO OF PO-053-2023

Dear Parish Council Members:

I have elected to exercise my veto authority for Parish Council Ordinance PO-053-2023. Simply put, I do not believe in raising taxes without a vote of the people. Further, our system is broken, and it is time we take meaningful action to fix these issues. I understand that each of you made your vote in good faith. Each of you want what is best for our great parish and the wonderful people who call it home. My veto is in no way an implication of doubt as to your intentions. I kindly ask that you consider the following thoughts when making your decision on this vote:

Taxes Should Not Increase Without a Vote of the People

I do not believe taxes should be raised without a vote of the people. Allowing this ordinance to go forward would do just that.

I have always said that I have faith in our people. Typically, the people vote for a property tax at a set millage rate, having no idea that the rate they voted for could later be increased by council action without their further opportunity to consider the issue at the ballot box. The current procedure has allowed politics and emotion to outweigh objectivity and the express intent of our people.

A Call for Complete Tax Reform

I am officially calling for a complete reform of our city and parish taxes. Everything should be considered, from current millages to sales taxes. It is past time that we reevaluate how our priorities are funded without further burdening our tax payers. For these reasons, I am calling for a complete reform of Lafayette's millages and taxes.

In the next few months, I will create a committee consisting of a diverse group of community stakeholders, similar to the process we utilized to replace the Unified Development Code in 2020. The committee will take a comprehensive look at where we are now, where we want to be moving forward, and how we get there. Their work will include developing an understanding of our current taxes, evaluating where funds could better be allocated, and developing a plan that we can take to the citizens for a vote. I invite both Councils to participate in this process as we move forward.



Josh Guillory
Mayor-President / Maire-Président

Shift Power from the State to the Local Level

Part of the comprehensive tax reform measure that I am spearheading should include actions by the state. Specifically, we must address the “roll forward” and “roll back” provisions. While I understand that this ordinance that I am vetoing has nothing to do with the “roll forward” or “roll back” provisions of the state Constitution, these constitutional provisions also need to be addressed in order to give control over taxes back to the people and not a select group of politicians. This outdated process creates confusion and does not reflect the will of the people.

Accordingly, we will be officially asking the Louisiana State Legislature to take the appropriate actions to bring a proposed constitutional amendment to the people for their vote, whereby allowing parishes, such as Lafayette, to opt out of the “roll forward” and “roll back” provisions to allow for the millage rates approved by the people to remain until changed by the people.

Conclusion

We have a unique opportunity to adequately fund our priorities without increasing the tax burden on our people. I look forward to working with each of you on this initiative. Thank you for everything you do for the City and Parish of Lafayette.

Warm Regards,

A handwritten signature in blue ink that reads "Joshua S. Guillory". The signature is fluid and cursive, with a long, sweeping underline.

Josh Guillory
Lafayette Mayor-President

JSG:ja

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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 FY 2022	ESTIMATED FY 2023	PROPOSED FY 2024	
MILLAGE RATES:				
1				
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	<u>29.27</u>	<u>29.27</u>	<u>29.14</u>
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	<u>\$ 2,214,956,938</u>	<u>\$ 2,406,155,428</u>	<u>\$ 2,442,247,759</u>
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	<u>\$ 57,842,418</u>	<u>\$ 61,995,405</u>	<u>\$ 62,614,194</u>
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

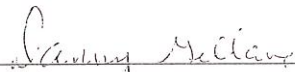
The Library Board requests that the Parish Council levy the 2023 library millages at the rates requested below:

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.

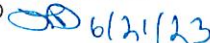
The Library's millages are Parish millages and have been traditionally included in the Ordinances setting the Parish millages. Please include this request in those Ordinances.



Danny Gillane
Library Director



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

 6/21/23

Lafayette Consolidated Government
Finance & Management (CFO)



PO-053-2023



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:

Fiscal Impact (Explain)

Parish Ad Valorem Revenue \$62.6 million

No Fiscal Impact

RECOMMENDED BY:



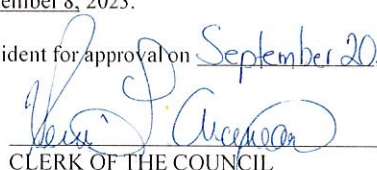
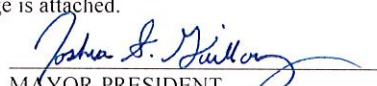
LOWELL DUHON
INTERIM CHIEF FINANCIAL OFFICER

APPROVED FOR AGENDA:



CYDRA WINGERT
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 28 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 28, 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.