

PARISH ORDINANCE NO. PO-046-2024

AN ORDINANCE OF THE LAFAYETTE PARISH COUNCIL PROVIDING FOR MILLAGE RATE ADJUSTMENTS AND ROLL FORWARD OF MILLAGE RATES NOT TO EXCEED THE PRIOR YEAR'S MAXIMUM FOR TAX YEAR 2024 IN THE PARISH OF LAFAYETTE

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 2024; and

WHEREAS, it is necessary for the Lafayette Parish Council of the Parish of Lafayette, State of Louisiana, acting as the governing authority of said Parish to levy all maintenance and operating taxes for the year 2024; and

WHEREAS, it is also necessary for the Lafayette Parish Council to levy taxes for the payment of general obligation bonds of the Parish of Lafayette; and

WHEREAS, as a result of the 2024 reappraisal and valuation of the property subject to taxation within the Parish of Lafayette, State of Louisiana, the millages levied by the Lafayette Parish Council have been adjusted downwards from the 2024 levy in proportion to the increase in the taxable assessed valuation of the Parish; and

WHEREAS, pursuant to Article VII, Section 23(C) of the Louisiana Constitution and La. R.S. 47:1705(B), it is the desire of the Lafayette Parish Council to adjust the millages levied by the Lafayette Parish Council for the year 2024 back to the prior year's maximum authorized millage rate; and

WHEREAS, the Lafayette Parish Council of the Parish of Lafayette, Louisiana, in a public meeting held on September 17, 2024, which meeting was conducted in accordance with the Open Meetings Law and the additional requirements of Article VII, Section 23(C) of the Louisiana Constitution and La. R.S. 47:1705(B), that the taxing districts voted to increase the millage rates, but not in excess of the prior year's maximum rates, on all taxable property shown on the official assessment roll for the year 2024, and when collected, the revenues from said taxes shall be used only for the specific purposes for which said taxes have been levied.

NOW, THEREFORE, BE IT FURTHER ORDAINED by the Lafayette Parish Council acting as the governing authority of said Parish, that:

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

SECTION 2: Parish of Lafayette Taxes. Acting under the authority of the Constitution and laws of the State of Louisiana, and the authority of elections duly and legally held in the Parish of Lafayette, the Parish of Lafayette millages are hereby increased to the maximum authorized rates, and the following millage rates are hereby levied, assessed, and imposed on all said property for the year 2024, to wit:

	<u>Adjusted Millage Rate</u>	<u>Maximum Authorized</u>	<u>2024 Levy</u>
Exempted Municipalities	1.520 mills	1.625 mills	1.625 mills
General Alimony	3.04 mills	3.25 mills	3.25 mills
Roads & Bridges	4.20 mills	4.47 mills	4.47 mills
Drainage District	3.36 mills	3.58 mills	3.58 mills
Detention and Correctional Facility	2.07 mills	2.21 mills	2.21 mills
Library (2017-2026)	2.93 mills	3.12 mills	3.12 mills
Courthouse Complex	2.36 mills	2.51 mills	2.51 mills
Juvenile Detention	1.17 mills	1.25 mills	1.25 mills
General Obligation Bonds			1.85 mills
Library (2023-2032)	1.73 mills	1.84 mills	1.84 mills
Combined Public Health	1.95 mills	2.07 mills	2.07 mills
Storm Water Management	1.16 mills	1.24 mills	1.24 mills
Parishwide Fire Protection	0.171 mills	0.182 mills	0.182 mills
Parishwide Fire Protection	0.226 mills	0.240 mills	0.240 mills
Roads & Bridges	0.073 mills	0.078 mills	0.078 mills

SECTION 3: The Assessor of the Parish of Lafayette shall extend upon the assessment roll for the year 2024 the taxes herein levied, and the tax collectors of said Parish shall collect and remit the same to said taxing authority in accordance with law.

SECTION 4: The foregoing ordinance was read in full, the roll was called on the adoption thereof, and the ordinance was adopted by no less than two-thirds of the total membership of the taxing authority voting in favor as required by Article VII, Section 23(C) of the Louisiana Constitution and R.S. 47:1705(B). The votes were:

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 override of a veto, whichever occurs first.

* * * * *

EXHIBIT A
PARISH OF LAFAYETTE

Tax Roll	A	B	C	D	E	F
		2022	2023	2024	2024	(D-E)
Budget Year		ACTUAL FY 2023	ESTIMATED FY 2024	ESTIMATED ROLLBACK FY 2025	ESTIMATED ROLL FORWARD FY 2025	DIFFERENCE
MILLAGE RATES:						
1	Exempted Municipalities (inside city)	1.625	1.625	1.520	1.625	(0.105)
2	General Alimony (outside city)	3.25	3.25	3.04	3.25	(0.210)
3	Road & Bridge Maintenance	4.47	4.47	4.20	4.47	(0.270)
4	Drainage Maintenance	3.58	3.58	3.36	3.58	(0.220)
5	Correctional Center	2.21	2.21	2.07	2.21	(0.140)
6	Library 2026	2.91	2.91	2.93	3.12	(0.190)
7	Library 2032	1.97	1.84	1.73	1.84	(0.110)
8	Courthouse & Jail Complex	2.51	2.51	2.36	2.51	(0.150)
9	Juvenile Detention Home	1.25	1.25	1.17	1.25	(0.080)
10	Combined Public Health	1.98	1.98	1.950	2.070	(0.120)
11	Storm Water Mgmt	1.18	1.18	1.160	1.240	(0.080)
12	Parish Fire Protection	0.175	0.175	0.171	0.182	(0.011)
13	Parish Fire Protection	0.230	0.230	0.226	0.240	(0.014)
14	Parish Roads & Bridges	0.075	0.075	0.073	0.078	(0.005)
15	General Obligation Debt Service	1.85	1.85	(a) 1.85	1.85	-
16	GRAND TOTAL	29.27	29.14	27.81	29.52	(1.705)
TOTALS:						
17	Inside city	26.02	25.89	24.77	26.27	-1.50
18	Outside city	27.64	27.51	26.29	27.89	-1.60
NET TAXABLE ASSESSED VALUATION:						
19	Assessed Valuation - inside city	1,997,242,381	2,176,533,335	2,308,971,434	2,308,971,434	
20	- outside city	408,913,047	435,273,396	473,732,906	473,732,906	
21	TOTAL	\$ 2,406,155,428	\$ 2,611,806,731	\$ 2,782,704,340	\$ 2,782,704,340	
22	Assumed increase	8.63%	8.55%	6.54%	6.54%	
REVENUE AMOUNTS:						
23	Exempted Municipalities (inside city)	\$ 3,221,164	\$ 3,466,129	\$ 3,439,444	\$ 3,677,037	\$(237,593)
24	General Alimony (outside city)	1,318,994	1,386,346	1,411,345	1,508,839	\$(97,494)
25	Road & Bridge Maintenance	10,675,164	11,441,281	11,453,611	12,189,915	\$(736,304)
26	Drainage Maintenance	8,549,686	9,163,263	9,162,889	9,762,840	\$(599,951)
27	Correctional Center	5,277,879	5,656,651	5,644,994	6,026,781	\$(381,787)
28	Library 2026	6,910,085	7,448,350	7,990,257	8,508,397	\$(518,140)
29	Library 2022 (new in 2003)	4,744,237	4,709,610	4,717,797	5,017,772	\$(299,976)
30	Courthouse & Jail Complex	5,994,334	6,424,522	6,435,839	6,844,896	\$(409,058)
31	Juvenile Detention Home	2,985,306	3,199,463	3,190,649	3,408,813	\$(218,164)
32	Combined Public Health	4,728,596	5,067,950	5,317,748	5,644,994	\$(327,246)
33	Storm Water Mgmt	2,818,052	3,020,293	3,163,378	3,381,542	\$(218,164)
34	Parish Fire Protection	417,932	447,925	466,326	496,323	\$(29,998)
35	Parish Fire Protection	549,281	588,701	616,313	654,492	\$(38,179)
36	Parish Roads & Bridges	179,113	191,968	199,075	212,710	\$(13,635)
37	General Obligation Debt Service	4,418,403	4,735,206	5,045,043	5,045,043	-
38	GRAND TOTAL	\$ 62,788,226	\$ 66,947,658	\$ 68,254,707	\$ 72,380,395	\$(4,125,687)
SAMPLE TAX BILLS-Outside City:						
39	\$200,000 home	\$ 345.50	\$ 343.88	\$ 328.63	\$ 348.63	\$(20.00)
40	\$150,000 home	\$ 207.30	\$ 206.33	\$ 197.18	\$ 209.18	\$(12.00)
41	\$100,000 home	\$ 69.10	\$ 68.78	\$ 65.73	\$ 69.73	\$(4.00)

Note: Net revenue is shown to account for deductions for state retirement systems and estimated uncollectable.
(a) Not subject to reassessment because this millage is for outstanding bonds.



Internal Memorandum

Lafayette Public Library (9200)

TO: Rachel Godeaux

DATE: August 5, 2024

FROM: Danny Gillane

SUBJECT: Library Millage Levies for 2024

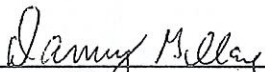
The Library Board requests that the Parish Council levy the 2024 library millages at the same rate as the current 2023 millages. The rates requested are as follows:

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 with a 6-0 vote at their Regular Meeting held on August 5, 2024.

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 95% 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 Williams, Clerk of the Council
Karen Fontenot, CFO



Internal Memorandum

Finance & Management
Chief Financial Officer (0100)

TO: Rachel Godeaux

DATE: August 9, 2024

FROM: Karen V. Fontenot

SUBJECT: Parish Council Agenda Item - 2024 Property Tax Levy – Roll Forward

Since 2024 is a reassessment year for the Parish tax roll, we are required to rollback our property tax millages. In accordance with that requirement, we submitted a separate ordinance which reduced and levied the millage rates at an adjusted rate that will generate no additional revenues than the total revenues generated by the prior year tax rates.

However, with the reassessment increase, we have the option of retaining the prior year's authorized millages *upon a two-thirds vote of the Parish Council*. As discussed, the attached ordinance will re-adjust those rates back to the prior year maximum authorized rates for all. This ordinance requires approval by two-thirds of the Parish Council at a public hearing, the public notice of which has been published in the official journal on two separate days prior to August 17th, the latter of which is no less than 30 days before the public hearing.

The millage rates included as 2024 levy reflect roll forward to the maximum authorized rates. The General Obligation bond millage is not subject to reassessment. Exhibit A attached recaps the tax rates and revenues by purpose. The amount by which individual taxpayers are affected will depend upon the amount of actual increase or decrease in their individual property's assessed valuation.

It is critical that we take this opportunity to adjust these dedicated revenues to the prior year's maximum authorized millage rates because of the current growth in demands for our services. In most cases, the existing dedicated millage rates do not provide sufficient revenues to meet the cost of the dedicated services. For the same reasons that we periodically adjust utility rates to equal cost-of-service, these rates need adjustment to more closely meet costs. Even with this roll forward, the Parish General Fund will continue subsidizing most of the services covered by these millages.

If this meets with your approval, please submit this ordinance for introduction at the Parish Council meeting of September 3, 2024. If I can be of further assistance, please let me know.

Sincerely,

Karen V. Fontenot, CPA
Chief Financial Officer

KVF/daa

Attachments

C: Monique B. Boulet
Conrad Comeaux and Justin Centanni
Tammie Andrus
Denise Deville
Danny Gillane

RECEIVED

AUG 15 2024

Lafayette Consolidated Government
Chief Administrative Officer

LAFAYETTE PARISH COUNCIL MEETING

AGENDA ITEM SUBMITTAL FORM

1) **JUSTIFICATION FOR REQUEST:** An ordinance of the Lafayette Parish Council providing for millage rate adjustments and roll forward of millage rates not to exceed the prior year's maximum for tax year 2024 in the Parish of Lafayette

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

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

4) **REQUESTED ACTION OF COUNCIL:**

A) INTRODUCTION: September 3, 2024

B) FINAL ADOPTION: September 17, 2024

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

A) Memo (1 page)

B) Ordinance (2 pages)

C) Exhibit A (1 page)

D) Memo from Lafayette Public Library (1 page)

6) **FISCAL IMPACT:**

X Fiscal Impact (Explain)

Parish Ad Valorem Revenue \$72.38 million

 No Fiscal Impact

RECOMMENDED BY:



KAREN V. FONTENOT
CHIEF FINANCIAL OFFICER

APPROVED FOR AGENDA:



RACHEL GODEAUX
CHIEF ADMINISTRATIVE OFFICER