

**PARISH ORDINANCE NO. PO-039-2020**

**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 2020**

**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 2020; and

**WHEREAS**, the Lafayette City-Parish Consolidated Government will include the revenues from those taxes in its budget for FY 2020-2021; 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 La. 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; and

**WHEREAS**, the Lafayette Parish Assessor has completed the 2020 reassessment of taxable properties in Lafayette Parish; and

**WHEREAS**, based on the outcome of the reassessment, there are decreases in net taxable values in Lafayette Parish.

**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 2020 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	
<del>(ISC) Library (2017-2026)</del>	<del>3.12 mills</del>	<del>(ISC)</del>
Courthouse Complex	2.51 mills	
Juvenile Detention	1.25 mills	
General Obligation Bonds	2.00 mills	
<del>(ISC) Library (2013-2022)</del>	<del>1.97 mills</del>	<del>(ISC)</del>
Combined Health Unit, Drainage, CREATE	3.81 mills	(See breakdown below)
<del>(ISC) • Combined Public Health</del>	<del>2.36 mills</del>	<del>(ISC)</del>
• Storm Water Management	1.18 mills	
<del>(ISC) • Cultural Economy</del>	<del>0.27 mills</del>	<del>(ISC)</del>

**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 2020, 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.

\* \* \* \* \*

**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 2020.
- 2) **ACTION REQUESTED:** Adoption of ordinance
- 3) **REQUESTED ACTION OF LAFAYETTE CITY-PARISH COUNCIL:**  
A) INTRODUCTION: 08-18-2020  
B) FINAL ADOPTION: 09-01-2020
- 4) **DOCUMENTATION INCLUDED WITH THIS REQUEST:**  
A) Ordinance  
B) Submittal Form
- 5) **FISCAL IMPACT:**  
                     Fiscal Impact (Explain)  
                            See budget revision  
  
                     No Fiscal Impact

AUTHORED BY:  
/s/ Kevin Naquin  
KEVIN NAQUIN, DISTRICT 2  
LAFAYETTE PARISH COUNCIL

**Internal Memorandum**  
Mayor-President's Office (1200)

**TO:** Kevin Naquin, Parish Council Chair      **DATE:** September 14, 2020

**FROM:** Josh Guillory, Mayor-President

**CC:** Veronica Williams, Clerk of the Council

**SUBJECT:** Millage Ordinances

In accordance with our telephone conference on Friday afternoon, attached hereto please find the following:

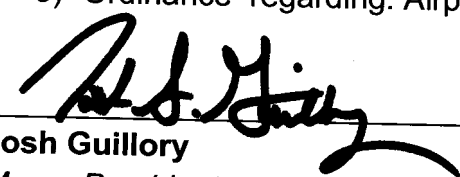
- 1) Legal memorandum on the computation of time.
- 2) Disposition of Ordinance No. PO-039-2020, which I have vetoed.

The following Ordinances being introduced by you, as Parish Council Chair:

- |   |       |
|---|-------|
| 1) Ordinance regarding: Exempted Municipalities (inside city) | 1.625 |
| 2) Ordinance regarding: General Alimony (outside city)        | 3.250 |
| 3) Ordinance regarding: Road & Bridge Maintenance             | 4.470 |
| 4) Ordinance regarding: Drainage Maintenance                  | 3.580 |
| 5) Ordinance regarding: Correctional Center                   | 2.210 |
| 6) Ordinance regarding: Courthouse & Jail Complex             | 2.510 |
| 7) Ordinance regarding: Juvenile Detention Home               | 1.250 |
| 8) Ordinance regarding: Storm Water Mgmt                      | 1.180 |
| 9) Ordinance regarding: General Obligation Debt Service       | 2.000 |

The following Ordinances being introduced by myself:

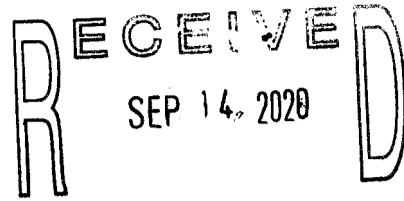
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|--|-------|
| 1) Ordinance regarding: Library 2026               | 2.910 |
| 2) Ordinance regarding: Library 2022 (new in 2003) | 1.840 |
| 3) Ordinance regarding: Combined Public Health     | 2.210 |
| 4) Ordinance regarding: Cultural Economy           | 0.250 |
| 5) Ordinance regarding: Airport                    | 1.580 |



**Josh Guillory**  
Mayor-President

JSG:bp

cc: Gregory J. Logan  
Paul D. Escott



September 14, 2020

Ms. Veronica L. Williams  
Clerk of the Council  
Lafayette Parish

**RE: Disposition of Ordinance No. PO-039-2020  
Veto Message of Mayor-President Joshua S. Guillory**

Dear Council Members:

As discussed at length during the Council discussion on these matters, I am strongly opposed to tax increases without a vote of the people. There are serious questions regarding these measures. Therefore, I have vetoed PO-039-2020.

The specific levies within Ordinance No. PO-039-2020 that prompt me to veto this ordinance are the following:

1. The 3.12 mill Library tax (2017-2026)
2. The 1.97 mill Library tax (2013-2022)
3. The 2.36 mill Combined Health Unit tax
4. The 0.27 mill Cultural Economy tax

While property values in Lafayette Parish have dropped since the last reassessment our first step should be for government to focus upon the services that are essential to its mission and prioritize, rather than to automatically impose greater property taxes on our citizens. This veto is directed toward that basic principle. I hereby urge the Parish Council to pass revised ordinances levying these taxes at their prior millages.

Leaving the two Library millages at their current rates would result in a total reduction in revenue to the Lafayette Parish Library of approximately \$746,099. This reduction consists of a reduction in the 3.12 mill Library tax (2017-2026) of approximately \$460,826, and a reduction in the 1.97 mill Library tax (2013-2022) of approximately \$285,273. Similarly, leaving the Combined Health Unit millage at its current rate would result in a total reduction of revenue of approximately \$373,050.

Ms. Veronica L. Williams  
Clerk of the Council  
September 14, 2020  
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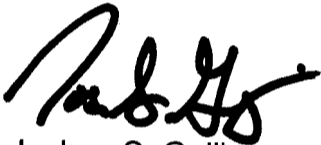
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After a thorough review of the last few years fiscal year-end audits, it is readily apparent that the budgeted amounts for each of the fiscal years exceeds identified needs. Quite simply, the agencies affected by these reductions in revenue can continue to provide their essential services to the citizens of Lafayette Parish even with this reduced revenue.

With regard to the levy of the 0.27 mill Cultural Economy tax, that matter is scheduled to be placed before the voters of Lafayette Parish on November 3, 2020 on the question of whether that millage is better devoted to Parish fire protection and Parish roads and bridges. It is premature to raise the Cultural Economy millage when it may be rededicated by the voters in less than two months.

For all of the foregoing reasons, I have vetoed Ordinance No. PO-039-2020.

Sincerely,



Joshua S. Guillory  
Mayor-President

JSG/bp

DISPOSITION OF ORDINANCE NO. PO-039-2020

1. This ordinance was introduced:  
August 18, 2020

YEAS: Tabor, Naquin,  
Carlson, Guilbeau

NAYS: None

ABSENT: Rubin

ABSTAIN: None

Final disposition by Council:  
September 1, 2020

YEAS: Tabor, Naquin,  
Rubin

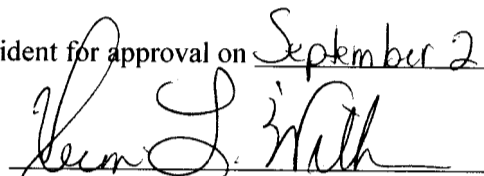
NAYS: Carlson

ABSENT: Guilbeau

ABSTAIN: None

2. Notice of Public Hearing: This ordinance was published by Title and Notice of Public Hearing was published in the Advertiser on August 21, 2020.

3. This ordinance was presented to the Mayor-President for approval on September 2, 2020, at 2:30 o'clock P.m.

  
CLERK OF THE COUNCIL

4. Disposition by Mayor-President:

I hereby:

A. Approve this ordinance, the \_\_\_\_\_ day of \_\_\_\_\_, 2020, at \_\_\_\_\_ o'clock \_\_\_\_m.

B. Veto this ordinance, the 14 day of SEPTEMBER, 2020, at 8:04 o'clock A.m., veto message is attached.

~~C. Line item veto certain items this 14 day of SEPTEMBER, 2020, at 11:55 o'clock P.m., veto message is attached.~~

  
MAYOR-PRESIDENT

5. Returned to Council Office with/without veto message on September 14, 2020, at 9:00 a.m. EC

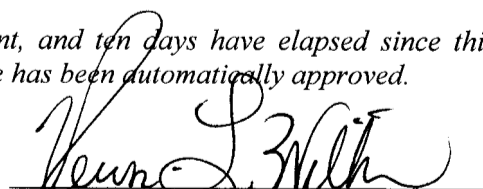
→ 9-14-20 @ 10:05 PO-039-2020 - Received by Clerk of Council. R. Ve

6. Reconsideration by Council (if vetoed):

On September 17, 2020, 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 \_\_\_\_\_, 2020, 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 4, 2020.