MINUTES OF A REGULAR MEETING OF THE MAYOR AND CITY COUNCIL

OF THE CITY OF ST. MARTINVILLE, LOUISIANA

HELD ON THE 18th DAY OF DECEMBER 2023.

The Mayor and City Council of the City of St. Martinville, Louisiana met in Regular

Session on the 18th day of December 2023 at City Hall, their regular meeting place, pursuant to

the call of the Mayor.

THERE were present: Jason Willis, Mayor

Mike Fuselier, Councilman

Carol Frederick, Councilman

Jonas Fontenette, Councilman

Janise Anthony, Councilman

Flo Chatman, Councilman

Allan L. Durand, City Attorney

THERE were absent: None

Mayor Jason Willis presiding called the meeting to order.

It was moved by Jonas Fontenette duly seconded by Flo Chatman and unanimously

carried that the minutes of the regular meeting held December 4, 2023, hereby be approved for

publication in the Teche News, the Official Journal of the City of St. Martinville.

Upon motion of Mike Fuselier duly seconded by Jonas Fontenette and unanimously

carried that the bills to be paid by the City Finance Committee hereby be approved for payment.

CAO Avis Gutekunst presented Mayor and Council October financials with comparative

of actual budget.

The following ordinance having been introduced at a meeting held on December 4, 2023, notice of its introduction having been published in the official journal and a public hearing having been held in connection therewith on this date, was offered for final adoption by Jonas Fontenette and seconded by Mike Fuselier:

ORDINANCE 23-07

An ordinance providing for the levy within the City of St. Martinville, State of Louisiana, effective April 1, 2024, of a one-half of one percent (1/2%) sales and use tax (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sale of services in said City and for the assessment, collection, payment thereof and the dedication of the proceeds of said Tax and the purpose for which the proceeds of the Tax may be expended, said Tax having been authorized at a special election held in the City on November 18, 2023.

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority and an election held on November 18, 2023, the City of St. Martinville, State of Louisiana (the "City"), acting through the Mayor and City Council of the City of St. Martinville, State of Louisiana, as its governing authority (the "Governing Authority"), is authorized to levy and collect within the City, a one-half of one percent (1/2%) sales and use tax (the "Tax"), upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sale of services defined in applicable statutory authority, pursuant to the following proposition which was approved at said election held on November 18, 2023:

PROPOSITION (SALES TAX)

Shall the City of St. Martinville, State of Louisiana (the "City"), be authorized to levy and collect a sales and use tax of 1/2% (the "Tax") (an estimated \$505,839 reasonably expected at this time to be collected from the levy of the Tax for an entire year), in perpetuity, beginning April 1, 2024, in accordance with Louisiana law, with the proceeds of the Tax (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax) to be used for any lawful corporate purpose of the City, including, but not limited to, establishing, acquiring, constructing, improving, maintaining and/or operating the City's waterworks plant and system, solid waste disposal facilities, sewers and sewerage disposal works, drains and drainage facilities, streets, bridges and sidewalks, electric transmission and distribution system, public buildings and recreational facilities within the City, including the necessary land, equipment and furnishings therefor, and shall the City be further authorized to fund the proceeds of the Tax into bonds from time to time for any one or more capital purposes, to the extent and in the manner permitted by the laws of Louisiana?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special election of November 18, 2023, it is the desire of this Governing Authority to provide for the levy and collection of the Tax and to provide for distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this ordinance;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of St. Martinville, State of Louisiana, acting as the governing authority of the City of St. Martinville, State of Louisiana, thereof, that:

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SECTION 1. <u>Imposition</u>. Pursuant to the authority of a special election held in the City on November 18, 2023, the Tax is hereby levied upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property, and upon the lease or rental of tangible personal property and on the sales of services in the City of St. Martinville, State of Louisiana, as defined by law. The Uniform Local Sales Tax Code, as enacted by Act 73 of the 2003 Regular Session of the Louisiana Legislature and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the Tax, the provisions of which are hereby incorporated by reference.

SECTION 2. Rate of Tax. The Tax is levied at the rate of one-half of one percent (1/2%) of the sales price of each item or article of tangible personal property when sold at retail in the City, the Tax to be computed on gross sales for the purpose of remitting the amount of tax due to the City, and to include each and every retail sale. The Tax is levied at the rate of one-half of one percent (1/2%) of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in the City, provided there shall be no duplication of the Tax. The Tax is levied at the rate of one-half of one percent (1/2%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined by law, where the lease or rental of such property is an established business, or part of an established business, or the same is incidental or germane to the said business, or of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be

paid by lessee or rentee to the owner of the tangible personal property. The Tax is levied at the rate of one-half of one percent (1/2%) of the amount paid or charged for taxable services, as defined by law, performed in the City.

- SECTION 3. Effective Date. The Tax shall be effective on April 1, 2024.
- SECTION 4. Term. The Tax shall remain in effect without limit as to term or duration.
- SECTION 5. <u>Purposes</u>. The proceeds of the Tax shall be used for the purposes set forth in the proposition approved by the voters in the special election held in the City on November 18, 2023, authorizing the Tax, which proposition is set forth in the preamble hereto.
- SECTION 6. <u>Vendor's Compensation</u>. For the purpose of compensating the dealer in accounting for and remitting the Tax levied by this ordinance, each dealer shall be allowed one and one-tenths percent (1.1%) of the amount of Tax due and accounted for and remitted to the City's collector in the form of a deduction in submitting its report and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.
- SECTION 7. Exclusions and Exemptions. The Governing Authority adopts none of the optional exclusions or exemptions allowed by State sales and use tax law, nor does this Governing Authority adopt any exclusions or exemptions authorized by legislation enacted under Article VI, Section 29 (D)(1) of the Constitution of the State of Louisiana of 1974, that are not allowed as an exclusion or exemption from State sales and use tax. Included within the base of the Tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana, including the Act.
- SECTION 8. <u>Interest on Unpaid Amount of Tax Due</u>. The interest on unpaid amounts of the Tax which are due shall be at the maximum rate of interest provided for in La. R.S. 47:337.69 and any subsequent amendments that may be made thereto.
- SECTION 9. <u>Delinquency Penalty</u>. The delinquency penalty shall be at the maximum rate provided for in La. R.S. 47:337.70 and any subsequent amendments that may be made thereto.
- SECTION 10. <u>Penalty for False, Fraudulent or Grossly Incorrect Return</u>. The penalty as authorized by La. R.S. 47:337.72 shall be fifty percent (50%) of the amount of the Tax found to be due.
- SECTION 11. <u>Negligence Penalty</u>. The penalty as authorized by La. R.S. 47:337.73 shall be five percent (5%) of the unpaid amount of the Tax found to be due, or ten dollars (\$10.00), whichever is greater.
- SECTION 12. <u>Penalty for Insufficient Funds Check</u>. The penalty as authorized by La. R.S. 47:337.74 shall be an amount equal to the greater of one percent (1%) of the check or twenty dollars (\$20.00).
- SECTION 13. Attorney Fees. The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under this ordinance, or to represent him in any proceeding under this ordinance. If any taxes, penalties or interest due under this ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.
 - SECTION 14. Penalty for Costs Incurred. As provided by R.S. 47:337.75, and under the

circumstances set forth therein, a penalty shall be added to the amount of Tax due in an amount as itemized by the Collector to compensate for all costs incurred in making an examination of books, records or documents, or an audit thereof, or in the holding of hearings or the subpoenaing and compensating of

SECTION 15. <u>Distraint Penalty</u>. The penalty as provided by R.S. 47:337.76 in cases where the distraint procedure is used in the collection of the Tax shall be ten dollars (\$10.00).

witnesses.

- SECTION 16. <u>Limits on Interest, Penalty and Attorney Fees</u>. Should the interest, penalties or attorney fees herein, or the combined interest, penalties and attorney fees be declared to be in excess of limits provided by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply.
- SECTION 17. <u>Collector</u>. The Tax levied by this ordinance is authorized to be collected by a "Collector" which term shall mean the St. Martin Parish School Board Office, Sales Tax Department.
- SECTION 18. <u>Powers of Collector</u>. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist it in

the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.

SECTION 19. <u>Agreement to Collect Tax on Vehicles</u>. With regard to the collection of the Tax on any motor vehicle, automobile, truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license tax, the City, acting through its Mayor, is authorized to enter into an agreement or agreements on behalf of the City with the Vehicle Commissioner, Department of Public Safety and Corrections, for the collection of the Tax on such vehicles, as provided by R.S.47:303(B).

SECTION 20. Revenues of Tax. All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the Collector under any provision or provisions of this ordinance relating to the Tax shall be promptly deposited by the Collector for the account of the City in the special fund to be established and maintained for the deposit of such proceeds, which fund shall be a separate bank account established and maintained with the regularly designated fiscal agent of the City; provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector with said fiscal agent pending the final determination of the protest or litigation.

In compliance with the said special election of November 18, 2023, authorizing the Tax, after all reasonable and necessary costs and expenses of collecting and administration of the Tax have been paid as provided for above, the remaining balance in said special fund shall be available for appropriation and expenditures by the Governing Authority solely for the purposes designated in the proposition authorizing the levy of the Tax.

SECTION 21. <u>Severability</u>. If any or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 22. <u>Uniform Sales Tax Controlling</u>. If any provision of this ordinance shall be in conflict with the provisions of the Uniform Local Sales Tax Code, the provisions of the Uniform Local Sales Tax Code shall be controlling.

SECTION 23. <u>Effective Date of Ordinance</u>. This ordinance shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

SECTION 24. <u>Publication and Recordation</u>. This ordinance shall be published in one issue of the official journal of this Governing Authority as soon as is reasonably possible. A certified copy of this ordinance shall be recorded in the mortgage records of the Parish of St. Martin, State of Louisiana.

The final adoption of the foregoing ordinance having been duly moved and seconded, the roll was called and the following vote was taken and recorded:

YEAS: M. Fuselier, C. Frederick, J. Fontenette, J. Anthony and F. Chatman

NAYS: None

ABSENT: None

There being a favorable vote on the ordinance of at least a majority of the authorized members of

the Governing Authority, the ordinance was declared adopted on this the 18th day of December, 2023.

/s/ Lorrie Poirier

Clerk

Presented to Mayor on December 18, 2023 for action as evidenced by his signature:

Approved:	/s/ Jason Willis	
Disapproved:		

STATE OF LOUISIANA

PARISH OF ST. MARTIN

I, the undersigned Clerk of the City of St. Martinville, State of Louisiana, do hereby certify that the foregoing pages constitute a true and correct copy of an ordinance adopted by the Mayor and City Council of said City on December 18, 2023, providing for the levy within the City of St. Martinville, State of Louisiana, effective April 1, 2024, of a one-half of one percent (1/2%) sales and use tax (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sale of services in said City and for the assessment, collection, payment thereof and the dedication of the proceeds of said Tax and the purpose for which the proceeds of the Tax may be expended, said Tax having been authorized at a special election held in the City on November 18, 2023.

IN FAITH WHEREOF, witness my official signature at St. Martinville, Louisiana, on this, the 18th day of December, 2023.

Clerk	

Liz Todd with Restore La Small Business Loan Program provided a presentation highlighting the loan Program.

Upon request of Mayor Willis, it was moved by Mike Fuselier duly seconded by Flo Chatman and unanimous carried that the hiring of a police officer and upgraded to the floor in Magnolia Recreation Center be added to the agenda of this meeting.

It was moved by Carol Frederick and unanimously carried that the following proclamation be adopted:

Proclamation

Whereas, it is with great honor and admiration that we recognize the outstanding contributions and achievements of Louis Andre Martinet, a true native son of our community of St Martinville, Louisiana;

Whereas, Louis Andre Martinette has dedicated his life to the betterment of our society, tirelessly working towards the advancement of civil rights, social justice, and equality for all;

Whereas, Louis Andre Martinet was born into slavery on December 28th, 1849, in the Northern ward of our city, to Hypolite Martinette of Belgium and Marie Louise Benoit, herself a former slave. Louis Martinet would shortly have his emancipation purchased and would then be referred to as a Free Person of Color. With such exceptional intelligence and creative ability given to a child at birth, did the parents of Louis Andre Marinette have an inkling of his worth? Born in St. Martinville, an area with a notably large population of free people of color lived. An area where cultural beliefs often overlooked what Black citizens could contribute.

Whereas, Revolution would soon take place that would surely disregard race. Martinette started taking steps in his early twenties and carried the pace throughout his life. He would go on to serve as State Representative from St. Martin Parish from 1872-75 and graduating from the first Straight University Law School – what drive!

Whereas, Appointment to the Orleans Parish School Board added to Martinette's legacy. Then appointment by Gov. McEnery to the Board of Trustees at Southern University. Political connections stepped in the appointment to Clerk in Collector of Customs Office; Deputy Surveyor for Port of New Orleans, Carrier in U.S. Post Office; not held flawless.

Whereas, Stepping into the medical field to receive his medical degree from Flint Medical college. Tireless steps would lead to civil rights activities, journalistic talents, and fruitful knowledge. The Greater New Orleans Louis A. Martinette Legal Society was organized; Louis Andre Martinette will no longer be an "Unsung Hero" of St. Martinville or Louisiana.

Now, therefore, we commend Louis Andre Martinet for his unwavering dedication, his indomitable spirit, and his relentless pursuit of justice. We celebrate his achievements and honor his legacy, recognizing him as a true native son and a shining example of what can be accomplished through passion, perseverance, and a commitment to making the world a better place.

I, Jason B Willis do hereby proclaim December 28th, Louis Andre Martinet Day in observance of our deepest gratitude and appreciation for the remarkable contributions to our community and beyond.

Mayor Jason B. Willis City of St. Martinville

Upon recommendation of Chief Ricky Martin, it was moved by Mike Fuselier duly seconded by Carol Frederick and unanimously carried that Maria Busicano be hired as a receptionist for the Police Department with a rate of pay of \$10.00 per hour.

Upon recommendation of Chief Ricky Martin, it was moved by Mike Fuselier duly seconded by Carol Frederick and unanimously carried that Caleb Mayard be hired as a Police Officer with a rate of pay of \$16.57 per hour.

It was moved by Mike Fuselier duly seconded by Janise Anthony and unanimously carried that funds from 2023 Act 465 Capitol Outlay Appropriation fund be used to purchase electric meters and necessary equipment to set up Advanced Metering Infrastructure (AMI) (\$311,300.00) for the City of St. Martinville Utility Department.

It was moved by Jonas Fontenette duly seconded by Flo Chatman and unanimously carried that fund from the 2023 Appropriation Equipment funds be used to purchase a tilt trailer for mini excavator (\$9,507.74)

Project Manager Calder Hebert updated the council on vehicles leased with Enterprise Fleet. The 5 vehicles approved by the council for FY2023-24 have been purchased. No action was needed.

Upon recommendation of Mayor Willis, it was moved by Mike Fuselier duly seconded by Flo Chatman and unanimous carried that the rental fee for City Recreation Centers on holidays be increased to \$150.00 per hour and the employee working the event be paid a flat \$15.00 per hour. All rentals are contingent upon a worker committing to work the event. This change is effective immediately.

It was moved by Mike Fuselier duly seconded by Jonas Fontenette, with Janise Anthony opposed that bids be obtained and awarded to the lowest bidder to install new flooring in the Magnolia Recreation Center not to exceed \$30,000.00 for the complete project.

ORDINANCE 23-08

An Ordinance by the City Council of the City of St. Martinville

WHEREAS the City of St. Martinville has currently in effect a provision giving the City Council no discretion whatsoever in requiring the immediate dismissal of any employee who makes unauthorized use of a City vehicle, and

WHEREAS the City Council believes that in some situations there may be extenuating circumstances in which it would be proper for the Council to exercise discretion and impose a lesser penalty,

THEREFORE be it ordained that Section 16.5(B) of the Code of Ordinances for the City of St. Martinville be and the same is hereby amended and restated to read as follows:

"(B) Any violation of this section shall be cause for immediate dismissal of the employee involved."

All City employees shall sign an acknowledgment confirming their knowledge of this rule against unauthorized use of a City vehicle. In addition, a copy of the driver's license of each employee shall be placed into their personnel file."

The foregoing Ordinance was offered by Mike Fuselier duly seconded by Flo Chatman, and upon being submitted to a vote, the vote was:

Yeas: M.Fuselier, C.Frederick, J.Fontenette, J.Anthony and F.Chatman

Nays: None

Absent: None

The Ordinance was thereon declared adopted on the 18th day of December, 2023.

JASON WILLIS, Mayor

There being no further business to come bei	ore the Mayor and City Council, Mayor
Willis adjourned the meeting upon motion of Mike Fu	selier and duly seconded by Flo Chatman.
JAS	ON WILLIS, MAYOR
ATTEST:	
LORRIE M POIRIER, CITY CLERK	