

THE ACADIA PARISH POLICE JURY conducted a public hearing on Tuesday, May 13, 2025, at 6:00 PM before the Regular Police Jury meeting, 3rd floor, Courthouse Building, Crowley, Louisiana, to hear comments on the following items:

Discuss with possible action to adopt an ordinance to change the speed limit from 25 mph to 15 mph for 2,425ft of Meche Rd. from L. Boudreaux Rd. to dead end. – Rayne, LA. (District 5).

A motion was made by Troy Lantz and seconded by Pat Daigle and carried unanimously to move this item to the Regular Police Jury Meeting Agenda.

Discuss with possible action to adopt an ordinance to change the speed limit on Berlin Rd. from 35 mph to 15 mph – Rayne, LA. (District 2)

A motion was made by Pat Daigle and seconded by Paul Ed Guidry and carried unanimously to move this item to the Regular Police Jury Meeting Agenda.

PUBLIC HEARING NOTICE

The Acadia Parish Police Jury will conduct a public hearing before the regular meeting on Tuesday, May 13, 2025, at 6:00 PM, 3rd floor, Courthouse Building, Crowley, Louisiana, to hear comments on the following items:

1. Discuss with possible action to change the speed limit from 25 mph to 15 mph for 2,425ft of Meche Rd. from L. Boudreaux Rd. to dead end. – Rayne, LA. (District 5)
2. Discuss with possible action to change the speed limit on Berlin Rd. from 35 mph to 15 mph – Rayne, LA. (District 2)

/s/ COREY VINCENT
SECRETARY-TREASURER

/s/ BEAU PETITJEAN
PRESIDENT

Discuss with possible action to adopt an ordinance to change the speed limit to 25mph on Will Gossen Rd. starting at Hwy 35 going west for 2,455 ft and 10mph starting at Philips Rd going southeast for 1,344 ft. (District 7)

A motion was made by Troy Lantz and seconded by Pat Daigle and carried unanimously to move this item to the Regular Police Jury Meeting Agenda.

Discuss with possible action revising the Acadia Parish Hotel/Motel Tax Ordinance to reflect the Louisiana Revised State Statute.

A motion was made by Troy Lantz and seconded by Walter Andrus and carried unanimously to move this item to the Regular Police Jury Meeting Agenda.

PUBLIC HEARING NOTICE

The Acadia Parish Police Jury will conduct a public hearing before the regular meeting on Tuesday, May 13, 2025, at 6:00 PM, 3rd floor, Courthouse Building, Crowley, Louisiana, to hear comments on the following items:

1. Changing the speed limit to 25mph on Will Gossen Ln. starting at Hwy 35 going west for 2,455 ft and 10mph starting at Philips Rd going southeast for 1,344 ft.
2. Discuss with possible action calling for a Public Hearing on May 13, 2025, to revise the Acadia Parish Hotel/Motel Tax Ordinance to reflect the Louisiana Revised State Statute.

/s/ COREY VINCENT
SECRETARY-TREASURER

/s/ BEAU PETITJEAN
PRESIDENT

With no further public comments made, the Public Hearing was adjourned.

THE ACADIA PARISH POLICE JURY met on the above date at 6:00 p.m., in the Police Jury Meeting Room, Courthouse Building, Crowley, Louisiana, in Regular Session with President Beau Petitjean presiding. At the request of the President, a prayer was offered by Glen Howie and the Pledge to the Flag was recited in unison. The roll was called, and final attendance was recorded as follows:

WALTER ANDRUS

BEAU PETITJEAN

PAT DAIGLE

GORDON RAY MORGAN

KIRK GUIDRY

TROY LANTZ

PAUL ED GUIDRY

ABSENT: JEFFERY MORGAN

Quorum present.

A motion was offered by Pat Daigle, seconded by Walter Andrus and carried unanimously to dispense the reading and approval of the minutes of April 8, 2025, Regular Meeting.

Amendments:

Mariela Estrada, LSU Ag Horticulture Agent, introduced herself and thanked the jury for their continued support.

A discussion was held regarding an Acadia Parish road priority list for which roads will be requested for 2026 Capital Outlay Grants. Acadia Parish Police Jury President, Beau Petitjean, explained to the Jurors that he would like to work with the Acadia Parish Engineers to start a program where roads in Acadia Parish will be worked on. Mr. Petitjean explained that there would be a priority list of the worst roads in Acadia Parish and that's where they would start. The Jurors discussed that putting roads on Capital Outlay is a lengthy process that takes 10 plus years to get approved. Getting funding from revenue such as the methane gas project at the Landfill would be a faster way to get roads redone.

Acadia Parish Police Juror for District 6, Paul Ed Guidry, suggested taking some money from different accounts that haven't been used in years to work on roads. Mr. Guidry explained that they would need to go to a vote by the people because the money sitting in these accounts was voted on by the people for specific taxes. Mr. Guidry stated this would not be to ask people to pay more taxes but to move around the money that was paid from taxes.

Acadia Parish Police Juror for District 4, Gordon Ray Morgan, suggests each Juror get at least one road redone in each district.

Karl Aucoin, Engineer for Acadia Parish, held a discussion to explain how the priority road program worked in the past. Mr. Aucoin explained that in the early to mid 90's, Acadia Parish had a surplus of funds from the Landfill which allowed them to work on Acadia Parish Roads in phases. In 1997, the 1% sales tax passed which allowed Acadia Parish to get a bond to do repair more roads. In 2012, whenever the tax was renewed, Mr. Aucoin explained that he, along with the Jurors and Secretary Treasurer, created a priority list and repaired more roads with another bond from that tax. Mr. Aucoin explained that at that time, the cost of asphalt was around \$30.00 a ton. Unfortunately, today the cost of asphalt is around \$150.00 a ton.

The Jurors held a discussion stating they would work with Acadia Parish CPA to see if there is any money that can be moved around and work on getting more revenue coming into Acadia Parish to help repair roads.

A discussion was held regarding leasing 3 backhoes for the Road Department for \$1,750.00 a month per unit. Secretary Treasurer, Corey Vincent, explained that the current backhoes that are at the 3 barns now are around 20 years old and cost the parish around \$12,000 last year to fix. Mr. Vincent explained that the lease will include maintenance on each unit and travel time for mechanical problems.

A motion was offered by Troy Lantz, seconded by Pat Daigle and carried unanimously to lease 3 backhoes for the Road Department for \$1,750.00 a month per unit.

A motion was offered by Troy Lantz, seconded by Pat Daigle and carried unanimously to appoint the Acadia Parish Police Jury President as a member of the ITEP Committee.

RESOLUTION

A RESOLUTION OF THE ACADIA PARISH POLICE JURY APPOINTING THE POLICE JURY PRESIDENT AS VOTING REPRESENTATIVE TO THE LOCAL ITEP COMMITTEE PURSUANT TO §549 OF THE LOUISIANA ADMINISTRATIVE CODE

WHEREAS, the Louisiana Administrative Code §549 provides for the establishment of a local Industrial Tax Exemption Program (ITEP) Committee comprised of one voting representative from each local governmental entity, including the parish or police jury, the school board, the sheriff, and, if applicable, the mayor; and

WHEREAS, the Acadia Parish Police Jury is authorized to designate one voting member to represent the interests of the Police Jury on the local ITEP Committee; and

WHEREAS, the Police Jury desires to participate in the review and consideration of ITEP project applications affecting Acadia Parish by appointing a representative to the local ITEP Committee;

NOW, THEREFORE, BE IT RESOLVED by the Acadia Parish Police Jury, in public session duly convened, that:

1. **Appointment:** The President of the Acadia Parish Police Jury is hereby appointed to serve as the official voting representative of the Police Jury on the local ITEP Committee established pursuant to §549 of the Louisiana Administrative Code.
2. **Designee:** In the event the President is unable to serve, the Police Jury Vice President shall serve as the designee and act in the President's stead.
3. **Central Point of Contact:** The President/CEO of the Acadia Parish Chamber of Commerce & Economic Development is hereby designated as the centralized point of contact for receipt of ITEP-related communications on behalf of the committee.
4. **Submission to LED:** The Police Jury directs that the above information be submitted to Louisiana Economic Development (LED) in accordance with §549.A.2.b, and that such information be updated annually by January 31 or as otherwise required.

BE IT FURTHER RESOLVED that this resolution shall become effective immediately upon its adoption.

THUS DONE AND ADOPTED by the Acadia Parish Police Jury in regular session duly convened on this 13th day of May, 2025, at Crowley, Louisiana.

A motion was offered by Gordon Ray Morgan, seconded by Paul Ed Guidry and carried unanimously to adopt the 2025 Millage Rates at the Adjusted Maximum Mills. Roll call taken. All yays with Jeffery Morgan absent.

RESOLUTION

BE IT RESOLVED, that the following millage(s) are hereby levied on the 2025 tax roll on all property subject to taxation by Acadia Parish Police Jury:
(Name of taxing district)

<u>Description</u>	<u>Adjusted Maximum Millage</u>
<u>General Alimony (Parish Tax-Out)</u>	<u>4.12 mills</u>
<u>Exempted Municipalities (Parish Tax In)</u>	<u>2.06 mills</u>
<u>Road Maintenance</u>	<u>3.05 mills</u>
<u>Health Unit</u>	<u>2.03 mills</u>
<u>COOP. Extension</u>	<u>2.03 mills</u>
<u>Library Maintenance</u>	<u>4.25 mills</u>
<u>Senior Citizens</u>	<u>1.50 mills</u>

BE IT FURTHER RESOLVED that the proper administrative officials of the Parish of Acadia, 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 2025, 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.

The foregoing resolution was read in full, the roll was called on the adoption thereof, and the resolution was adopted by the following votes:

YEAS: Walter Andrus, Kirk Guidry, Gordon Morgan, Beau Petitjean, Paul Ed Guidry, Pat Daigle, Troy Lantz

NAYS: N/A

ABSTAINED: N/A

ABSENT: Jeffery Morgan

CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of the resolution adopted at the board meeting held on May 13, 2025, at which meeting a quorum was present and voting.

Acadia Parish, Louisiana, this 14 day of May, 2025.

A motion was offered by Pat Daigle, seconded by Kirk Guidry and carried unanimously to adopt a resolution providing for canvassing the returns and declaring the results of the special election held in Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana, on Saturday, March 29, 2025, to authorize the renewal of a sales and use tax therein. Roll call taken. All yays with Jeffery Morgan absent.

The following resolution was offered by Pat Daigle and seconded by Kirk Guidry:

RESOLUTION

A resolution providing for canvassing the returns and declaring the results of the special election held in Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana, on Saturday, March 29, 2025, to authorize the renewal of a sales and use tax therein.

BE IT RESOLVED by the Police Jury of the Parish of Acadia, State of Louisiana (the "Governing Authority"), acting as the governing authority of Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana (the "District"), that:

SECTION 1. Canvass. This Governing Authority does now proceed in open and public session to examine the official tabulations of votes cast at the special election held in Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana, on Saturday, March 29, 2025 (the "Election"), to authorize the renewal of a sales and use tax therein pursuant to the following proposition (the "Proposition"):

**PROPOSITION
(SALES TAX RENEWAL)**

Shall Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana (the "District"), be authorized to continue to levy and collect a sales and use tax of 1% (the "Tax") (an estimated \$3,800,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year) in accordance with Louisiana law, for a period of 15 years from April 1, 2027, with the proceeds of the Tax (after paying the reasonable and necessary expenses of collecting and administering the Tax), to be dedicated and used for the purpose of repairing, constructing, improving and maintaining Parish roads and bridges in the unincorporated areas of the Parish, including incidental drainage in connection therewith and acquiring equipment therefor?

This Governing Authority does further proceed to examine and canvass the returns of the Election thereof.

SECTION 2. Election Results. According to the official certified tabulation of votes cast at said Election, there was a total of 1,773 votes cast **IN FAVOR OF** the Proposition and a total of 942 votes cast **AGAINST** the Proposition, resulting in a majority of 831 votes cast **IN FAVOR OF** the Proposition. The Proposition was therefore duly **CARRIED** by a majority of the votes cast by the qualified electors voting at the Election.

SECTION 3. Promulgation of Election Result. The results of said election shall be promulgated by publication in the manner provided by law, after receipt from the Secretary of State's office of the actual costs of the election, as required by §18:1292 of the Louisiana Revised Statutes of 1950, as amended.

SECTION 4. Declaration. The foregoing results of the Election are hereby declared by this Governing Authority and shall be published as required by law.

SECTION 5. Procès Verbal. A *Procès Verbal* of the canvass of the returns of the Election shall be made and a certified copy thereof shall be forwarded to the Secretary of State, Baton Rouge, Louisiana, who shall record the same in her office; another certified copy thereof shall be forwarded to the Clerk of Court and *Ex-Officio* Recorder of Mortgages in and for the Parish of Acadia, who shall record the same in the Mortgage Records of said Parish; and another copy thereof shall be retained in the archives of this Governing Authority.

This resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: Walter Andrus, Kirk Guidry, Gordon Morgan, Beau Petitjean, Paul Ed

Guidry, Pat Daigle, Troy Lantz

NAYS: N/A

ABSENT: Jeffery Morgan

And the resolution was declared adopted on this, the 13th day of May, 2025.

/s/ Corey Vincent
Secretary-Treasurer

/s/ Beau Petitjean
President

PROCÈS VERBAL OF THE CANVASS OF THE VOTES CAST AT THE SPECIAL ELECTION HELD IN SALES TAX DISTRICT NO. 2 OF THE PARISH OF ACADIA, STATE OF LOUISIANA, ON SATURDAY, MARCH 29, 2025.

BE IT KNOWN AND REMEMBERED that on Tuesday, May 13, 2025, at 6:00 p.m., at its regular meeting place, the Police Jury Meeting Room, Courthouse Building, 3rd Floor, 505 Northeast Court Circle, Crowley, Louisiana, the Police Jury of the Parish of Acadia, State of Louisiana (the "Governing Authority"), acting as the governing authority of Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana (the "District"), and being the authority ordering the special election held therein on Saturday, March 29, 2025, with a quorum of the Governing Authority present did, in open and public session, examine the official certified tabulations of votes cast at the said election, and did examine and canvass the returns of the said election, there having been submitted at said election the following proposition, to wit:

PROPOSITION
(SALES TAX RENEWAL)

Shall Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana (the "District"), be authorized to continue to levy and collect a sales and use tax of 1% (the "Tax") (an estimated \$3,800,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year) in accordance with Louisiana law, for a period of 15 years from April 1, 2027, with the proceeds of the Tax (after paying the reasonable and necessary expenses of collecting and administering the Tax), to be dedicated and used for the purpose of repairing, constructing, improving and maintaining Parish roads and bridges in the unincorporated areas of the Parish, including incidental drainage in connection therewith and acquiring equipment therefor?

There was found by said count and canvass that there was a total of 1,773 votes cast **IN FAVOR OF** the Proposition and a total of 942 votes cast **AGAINST** the Proposition, as hereinabove set forth, and it was further found and determined that there was a majority of 831 votes cast **IN FAVOR OF** the Proposition as hereinabove set forth.

Therefore, the Governing Authority did declare and proclaim and does hereby declare and proclaim in open and public session that the Proposition as hereinabove set forth was duly **CARRIED** by a majority of the votes cast by the qualified electors voting at the said special election held in the District on Saturday, March 29, 2025.

Results by precinct are available from the Secretary-Treasurer of this Governing Authority during regular business hours or via the Louisiana Secretary of State's website (voterportal.sos.la.gov).

Exhibit "A" attached hereto and made a part of this *Procès Verbal* is a copy of the Notice of Special Election and proof of publication thereof.

THUS DONE AND SIGNED at Crowley, Louisiana, on this, the 13th day of May, 2025.

ATTEST:

/s/ Beau Petitjean
President

/s/ Corey Vincent
Secretary-Treasurer

EXHIBIT "A"

NOTICE OF SPECIAL ELECTION

Pursuant to the provisions of a resolution adopted by the Police Jury of the Parish of Acadia, State of Louisiana (the "Governing Authority"), acting as the governing authority of Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana (the "District"), on November 12, 2024, NOTICE IS HEREBY GIVEN that a special election will be held within the District on **SATURDAY, MARCH 29, 2025**, and that at the said election there will be submitted to all registered voters in the District qualified and entitled to vote at the said election under the Constitution and Laws of the State of Louisiana and the Constitution of the United States, the following proposition, to-wit:

PROPOSITION
(SALES TAX RENEWAL)

Shall Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana (the "District"), be authorized to continue to levy and collect a sales and use tax of 1% (the "Tax") (an estimated \$3,800,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year) in accordance with Louisiana law, for a period of 15 years from April 1, 2027, with the proceeds of the Tax (after paying the reasonable and necessary expenses of collecting and administering the Tax), to be dedicated and used for the purpose of repairing, constructing, improving and maintaining Parish roads and bridges in the unincorporated areas of the Parish, including incidental drainage in connection therewith and acquiring equipment therefor?

The said special election shall be held at the polling places for the following precincts, which polls will open at seven o'clock (7:00) a.m. and close at eight o'clock (8:00) p.m., in accordance with the provisions of La. R.S. 18:541, to-wit:

PRECINCTS

- 01-01
- 01-02(PART)
- 01-03(PART)
- 01-04(PART)
- 01-05(PART)
- 01-06(PART)
- 01-07(PART)
- 01-08(PART)
- 02-01
- 02-02
- 02-03
- 02-04
- 02-05
- 03-01(PART)
- 03-02
- 03-03(PART)
- 03-04(PART)
- 03-05
- 03-07(PART)
- 04-01
- 04-03
- 04-04
- 04-05
- 04-06

05-03
05-05
06-01(PART)
06-02(PART)
06-03(PART)
06-05(PART)
06-06(PART)
06-07(PART)
06-08(PART)
06-10
06-12(PART)
06-13(PART)
06-14
06-15
06-16(PART)
07-02(PART)
07-03(PART)
07-04

The polling places at the precincts in the District are hereby designated as the polling places at which to hold the said election, and the Commissioners-in-Charge and Commissioners, respectively, shall be those persons designated according to law.

The estimated cost of the election as determined by the Secretary of State based upon the provisions of Chapter 8-A of Title 18 and actual costs of similar elections is \$45,100.

The said special election will be held in accordance with the applicable provisions of Chapter 5 and Chapter 6-A of Title 18 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority, and the officers appointed to hold the said election, as provided in this Notice of Special Election, or such substitutes therefor as may be selected and designated in accordance with L.a. R.S. 18:1287, will make due returns thereof to said Governing Authority, and NOTICE IS HEREBY FURTHER GIVEN that the Governing Authority will meet at its regular meeting place, the Police Jury Meeting Room, Courthouse Building, 3rd Floor, 505 Northeast Court Circle, Crowley, Louisiana, on **TUESDAY, MAY 13, 2025, at 6:00 P.M.**, and shall then and there in open and public session proceed to examine and canvass the returns and declare the result of the said special election. All registered voters of the District are entitled to vote at said special election and voting machines will be used.

AFFIDAVIT OF PUBLICATION

**STATE OF LOUISIANA
PARISH OF JEFFERSON DAVIS**

I, CARLA ELLISON, do solemnly swear that I am the Legal Ad Manager of the Crowley Post Signal, a newspaper published at Crowley, in the Parish of Acadia, State of Louisiana, and that from my personal knowledge and reference to the files of said publication the advertisement of

NOTICE OF SPECIAL ELECTION ON 3/29/25

Was published in the Crowley Post Signal on the dates as follows:

January 22, 2025
January 29, 2025
February 5, 2025
February 12, 2025

Carla Ellison
Legal Ad Manager

Sworn to and subscribed before me this day of

February 12, 2025
Melissa D. Lorch
Melissa D Lorch #2180

Seal

PROCLAMATION

I, the undersigned President of the Police Jury of the Parish of Acadia, State of Louisiana, the governing authority of Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana (the "District"), do hereby declare, proclaim and announce that the proposition submitted at the special election held in the District on Saturday, March 29, 2025, was CARRIED by a majority of the votes cast at the said special election, all as described and set out in the above *Procès Verbal*.

THUS DONE AND SIGNED at Crowley, Louisiana, on this, the 13th day of May, 2025.

/s/ Beau Petitjean
President

STATE OF LOUISIANA

PARISH OF ACADIA

I, the undersigned Secretary-Treasurer of the Police Jury of the Parish of Acadia, State of Louisiana (the "Governing Authority"), acting as the governing authority of Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana (the "District"), do hereby certify that the foregoing pages constitute a true and correct copy of the proceedings and *Procès Verbal* made by said Governing Authority on May 13, 2025, providing for canvassing the returns and declaring the results of the special election held in the District on Saturday, March 29, 2025, to authorize the renewal of a sales and use tax therein.

IN FAITH WHEREOF, witness my official signature at Crowley, Louisiana, on this, the 13th day of May, 2025.


Secretary-Treasurer



A motion was offered by Paul Ed Guidry, seconded by Walter Andrus and carried unanimously to adopt an ordinance providing for the continued levy within Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana, effective April 1, 2027, of a 1% sales and use tax (the "Tax") upon the sale at retail, the use, the consumption, the distribution, the storage for use or consumption, and the lease or rental of tangible personal property, and the lease or rental of tangible personal property or digital products within the District, and upon sales of services in the District, 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 District on March 29, 2025. Roll call taken. All yays with Jeffery Morgan absent.

The following ordinance was offered by Paul Ed Guidry and seconded by Walter Andrus:

ORDINANCE

An ordinance providing for the continued levy within Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana, effective April 1, 2027, of a 1% sales and use tax (the "Tax") upon the sale at retail, the use, the consumption, the distribution, the storage for use or consumption, and the lease or rental of tangible personal property, and the lease or rental of tangible personal property or digital products within the District, and upon sales of services in the District, 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 District on March 29, 2025.

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 March 29, 2025, Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana (the "District"), acting through the Police Jury of the Parish of Acadia, State of Louisiana (the "Governing Authority"), is authorized to levy and collect within the District, a 1% 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 (the "Proposition") which was approved at said election held on March 29, 2025 (the "Election"):

PROPOSITION (SALES TAX RENEWAL)

Shall Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana (the "District"), be authorized to continue to levy and collect a sales and use tax of 1% (the "Tax") (an estimated \$3,800,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year) in accordance with Louisiana law, for a period of 15 years from April 1, 2027, with the proceeds of the Tax (after paying the reasonable and necessary expenses of collecting and administering the Tax), to be dedicated and used for the purpose of repairing, constructing, improving and maintaining Parish roads and bridges in the unincorporated areas of the Parish, including incidental drainage in connection therewith and acquiring equipment therefor?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and the Election, 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 Police Jury of the Parish of Acadia, State of Louisiana, acting as the governing authority of Sales Tax District No. 2 of the Parish of Acadia, State of Louisiana, that:

SECTION 1. Imposition. Pursuant to the authority of the Election, the Tax is hereby levied and authorized to be collected, from and after the Effective Date (as hereinafter defined), upon the sale at retail, the use, the consumption, the distribution, the storage for use or consumption, and the lease or rental of tangible personal property, and the lease or rental of tangible personal property or digital products within the District, and upon sales of services in the District, 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. Definitions. This Ordinance adopts by reference each and every one of the definitions set forth in Louisiana Revised Statute 47:301, as amended, and incorporates those definitions to be used herein for purposes of the interpretation, application and enforcement of the Tax.

SECTION 3. Rate of Tax. The Tax authorized herein and effective from and after the Effective Date shall be levied and imposed as follows:

(i) At the rate of 1% of the sales price of each item or article of tangible personal property, when sold at retail in the District; the Tax to be computed on the total sales price for the purpose of remitting the amount of Tax due to the District, and to include each and every retail sale.

(ii) At the rate of 1% 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 District; provided there shall be no duplication of the Tax.

(iii) At the rate of 1% of the gross proceeds derived from the lease or rental of tangible personal property 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.

(iv) At the rate of 1% 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.

(v) At the rate of 1% of the amounts paid or charged for all enumerated taxable sales of services, as defined by law, in the District.

(vi) At the rate of 1% of the sales price of each digital product, as that term is used and defined in Louisiana Revised Statute 47:301(32)(a), when sold at retail, leased or rented, or licensed in the District; the Tax to be computed in the same manner as authorized in the Louisiana Revised Statutes, as amended.

SECTION 4. Effective Date. The Tax shall be effective on April 1, 2027.

SECTION 5. Term. The Tax shall remain in effect for fifteen (15) years (April 1, 2027 through March 31, 2042).

SECTION 6. Purposes. The proceeds of the Tax shall be used for the purposes set forth in the Proposition approved by the voters in the Election authorizing the Tax, which Proposition is set forth in the preamble hereto.

SECTION 7. Vendor's Compensation. There shall be no vendor's compensation allocated to the dealer for accounting for and remitting the Tax.

SECTION 8. Exclusions and Exemptions. The Governing Authority adopts none of the optional exclusions or exemptions allowed by State sales and use tax law, nor does the 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. Included within the base of the Tax is every transaction, whether sales, use, lease or rental, consumption, storage or enumerated service, and digital products with no exclusions or exemptions except for those mandated upon every political subdivision by the Constitution or statutes of the State of Louisiana.

SECTION 9. Interest on Unpaid Amount of Tax Due. If the amount of Tax due by the dealer is not paid or remitted on or before the twentieth (20th) day of the month next following the month for which the Tax is due, there shall be collected with said Tax interest upon said unpaid or unremitted amount, at the maximum allowable rate permitted by La. R.S. 47:337.69 and any subsequent amendments that may be made thereto. Interest shall be computed from the first day of the month next following the month for which the Tax is due until it is paid. The interest obligation shall be an obligation to be collected and accounted for in the same manner as if it were a part of the Tax due and can be enforced in a separate action or in the same action for the collection of the Tax and shall not be waived or remitted.

SECTION 10. Delinquency Penalty. In addition to any interest that may be due for Taxes not paid or remitted on or before the twentieth (20th) day of the month next following the month for which the Tax is due, there shall also be collected a penalty equivalent to five percent (5%) for each thirty days, or fraction thereof, of delinquency, not to exceed twenty-five percent (25%) in the aggregate, of the Tax due as provided in La. R.S. 47:337.70 and any subsequent amendments that may be made thereto.

SECTION 11. Penalty for False, Fraudulent or Grossly Incorrect Return. In addition to any other penalties authorized herein, there is hereby imposed a penalty as authorized by La. R.S. 47:337.72, which shall be fifty percent (50%) of the amount of the Tax found to be due.

SECTION 12. Negligence Penalty. In addition to any other penalties authorized herein, there is hereby imposed a penalty as authorized by La. R.S. 47:337.7, which 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 13. Penalty for Insufficient Funds Check. In addition to any other penalties authorized herein, there is hereby imposed a penalty as authorized by La. R.S. 47:337.74 which shall be an amount equal to the greater of one percent (1%) of the check or twenty-five dollars (\$25.00).

SECTION 14. Attorney Fees. The Collector (as hereinafter defined) is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under this Ordinance, or to represent the Collector in any proceeding arising from the interpretation, application or enforcement of this Ordinance. If any taxes, penalties or interest due under this Ordinance are referred to an attorney for collection, an additional charge of attorney fees shall be paid by the dealer tax debtor, in accordance with La. R.S. 47:337.13.1 and any subsequent amendments that may be made thereto.

SECTION 15. 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 witnesses.

SECTION 16. Distrain Penalty. 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).

SECTION 17. Limits on Interest, Penalty and Attorney Fees. 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 the Louisiana Revised Statutes or by other law, including the relevant and controlling jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other laws, Louisiana Revised Statutes, and/or relevant and controlling jurisprudence shall apply and be imposed herein.

SECTION 18. Collector. The Tax levied by this Ordinance is authorized to be collected by a "Collector" which term shall mean the Acadia Parish School Board.

SECTION 19. Powers of Collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Ordinance, to appoint and hire deputies, assistants or agents, or private contractors to assist it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary. The Collector may, in its discretion, waive all or any portion of any fees and penalties set forth herein, to the extent allowed by applicable law.

SECTION 20. Agreement to Collect Tax on Vehicles. 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 Parish, acting through its President, is authorized to enter into an agreement or agreements on behalf of the Parish 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 21. 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 District in the special fund established and maintained for the deposit of such proceeds, which fund may be a separate bank account established and maintained with the regularly designated fiscal agent of the District; 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 Election 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 expenditure by the Governing Authority solely for the purposes designated in the Proposition authorizing the levy of the Tax.

SECTION 22. Severability. If any one 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 and be incorporated into this Ordinance.

SECTION 23. Uniform Sales Tax Controlling. 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 24. Effective Date of Ordinance. This Ordinance shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

SECTION 25. Publication and Recordation. 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 Acadia, State of Louisiana. A certified copy of this Ordinance shall also be provided to the Collector to be maintained as part of its official records in connection with its duties to collect, administer and enforce the Tax.

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: Walter Andrus, Kirk Guidry, Gordon Morgan, Beau Petitjean, Paul Ed Guidry, Pat Daigle, Troy Lantz

NAYS: N/A

ABSENT: Jeffery Morgan

And the resolution was declared adopted on this, the 13th day of May, 2025.

/s/ Corey Vincent
Secretary-Treasurer

/s/ Beau Petitjean
President

A motion was offered by Troy Lantz, seconded by Pat Daigle and carried unanimously to call for a public hearing on July 8, 2025, to adopt an ordinance to change the speed limit on St. Nicholas Ln. in Church Point to 15 mph. (District 7)

A motion was offered by Pat Daigle, seconded by Paul Ed Guidry and carried unanimously to call for a public hearing on July 8, 2025, to adopt an ordinance to change the speed limit on Regan Rd. in Egan from Hwy. 91 going east for 1,000 ft. (gravel part) to 15 mph. (District 2)

A motion was offered by Troy Lantz, seconded by Paul Ed Guidry and carried unanimously to call for a public hearing on July 8, 2025, to adopt an ordinance to change the speed limit on Gator Rd. from Hwy. 97 to Tepetate Rd. and Gator Rd. to Hwy. 368 from 35 mph to 25 mph. (District 8)

PUBLIC HEARING NOTICE

The Acadia Parish Police Jury will conduct a public hearing before the regular meeting on Tuesday, July 8, 2025, at 6:00 PM, 3rd floor, Courthouse Building, Crowley, Louisiana, to hear comments on the following items:

- 1. Discuss with possible action to adopt an ordinance to change the speed limit on St. Nicholas Ln. in Church Point to 15 mph. (District 7)
- 2. Discuss with possible action to adopt an ordinance to change the speed limit on Regan Rd. in Egan from Hwy. 91 going east for 1,000 ft. (gravel part) to 15 mph. (District 2)
- 3. Discuss with possible action to adopt an ordinance to change the speed limit on Gator Rd. from Hwy. 97 to Tepetate Rd. and Gator Rd. to Hwy. 368 from 35 mph to 25 mph. (District 8)

/s/ COREY VINCENT
SECRETARY-TREASURER

/s/ BEAU PETITJEAN
PRESIDENT

A motion was offered by Paul Ed Guidry, seconded by Pat Daigle and carried unanimously to adopt an ordinance to change the speed limit from 25 mph to 15 mph for 2,425ft of Meche Rd. from L. Boudreaux Rd. to dead end. – Rayne, LA. (District 5). Roll call taken. All yays with Jeffery Morgan absent.

ACADIA PARISH POLICE JURY
May 13, 2025

The following ordinance was offered by Paul Ed Guidry and Pat Daigle

ORDINANCE NO. 2025-004

An Ordinance to change the speed limit from 25 mph to 15 mph for 2,425ft of Meche Rd. from L. Boudreaux Rd. to dead end.– Rayne, LA. (District 5) The foregoing ordinance having been submitted to a vote; the vote thereon was as follows:

YEAS: Walter Andrus, Kirk Guidry, Gordon Morgan, Beau Petitjean, Paul Ed Guidry, Pat Daigle, Troy Lantz

NAYS: N/A

ABSENT: Jeffery Morgan

And the ordinance was declared adopted on this, 13th day of May.

ATTEST:

/s/ Corey Vincent
COREY VINCENT
Secretary-Treasurer

/s/ Beau Petitjean
BEAU PETITJEAN
President

A motion was offered by Pat Daigle, seconded by Troy Lantz and carried unanimously to adopt an ordinance to change the speed limit on Berlin Rd. from 35 mph to 15 mph – Rayne, LA. (District 2). All yays with Jeffery Morgan absent.

ACADIA PARISH POLICE JURY
May 13, 2025

The following ordinance was offered by Pat Daigle and Troy Lantz

ORDINANCE NO. 2025-005

An Ordinance to change the speed limit on Berlin Rd. from 35 mph to 15 mph – Rayne, LA. (District 2)
The foregoing ordinance having been submitted to a vote; the vote thereon was as follows:

YEAS: Walter Andrus, Kirk Guidry, Gordon Morgan, Beau Petitjean, Paul Ed Guidry, Pat Daigle, Troy Lantz

NAYS: N/A

ABSENT: Jeffery Morgan

And the ordinance was declared adopted on this, 13th day of May 2025

ATTEST:

/s/ Corey Vincent
COREY VINCENT
Secretary-Treasurer

/s/ Beau Petitjean
BEAU PETITJEAN
President

A motion was offered by Pat Daigle, seconded by Paul Ed Guidry and carried unanimously to adopt an ordinance to change the speed limit to 25mph on Will Gossen Rd. starting at Hwy 35 going west for 2,455 ft and 10mph starting at Philips Rd going southeast for 1,344 ft. (District 7). All yays with Jeffery Morgan absent.

ACADIA PARISH POLICE JURY
May 13, 2025

The following ordinance was offered by Pat Daigle and Paul Ed Guidry

ORDINANCE NO. 2025-006

An Ordinance to change the speed limit to 25mph on Will Gossen Rd. starting at Hwy 35 going west for 2,455 ft and 10mph starting at Philips Rd going southeast for 1,344 ft.
YEAS: Walter Andrus, Kirk Guidry, Gordon Morgan, Beau Petitjean, Paul Ed Guidry, Pat Daigle, Troy Lantz

NAYS: N/A

ABSENT: Jeffery Morgan

And the ordinance was declared adopted on this, 13th day of May.

ATTEST:

/s/ Corey Vincent
COREY VINCENT
Secretary-Treasurer

/s/ Beau Petitjean
BEAU PETITJEAN
President

A motion was offered by Paul Ed Guidry, seconded by Walter Andrus and carried unanimously to revise the Acadia Parish Hotel/Motel Tax Ordinance to reflect the Louisiana Revised State Statute. All yays with Jeffery Morgan absent.

ORDINANCE NO. 2025 - 010
AN ORDINANCE TO REPEAL ORDINANCE NUMBER 531,
TO PROVIDE FOR THE LEVY AND COLLECTION OF A TAX
OF FOUR PERCENT UPON THE OCCUPANCY OF HOTEL
ROOMS, MOTEL ROOMS, AND OVERNIGHT CAMPING
FACILITIES WITHIN ACADIA PARISH, LOUISIANA, TO
PROVIDE FOR ALL MATTERS RELATIVE THERETO AND
TO REPEAL ANY OTHER ORDINANCES OR PARTS OF ANY
OTHER ORDINANCE INCONSISTENT WITH OR IN
CONFLICT THERETO.

WHEREAS, the Parish of Acadia has, pursuant to Louisiana R. S. 33:4574.1.1 (A)(1), a tourist commission named the Acadia Parish Convention and Visitors Commission; and

WHEREAS, Louisiana R. S. 33:4574.1.1 authorizes a four percent tax to be levied and collected upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the Parish of Acadia; and

WHEREAS, Acadia Parish Ordinance No. 531 authorizes a tax of two (2) percent for said occupancy:

THEREFORE, BE IT ORDAINED that the Parish of Acadia, State of Louisiana repeal Ordinance No. 531 and instead, levy and collect a tax of four (4) percent upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities with the jurisdiction of the Acadia Parish Convention and Visitors Commission, which is the entire Parish of Acadia.

BE IT FINALLY ORDAINED that this Ordinance becomes effective upon the adoption of this Ordinance.

THUS APPROVED, ADOPTED AND FINALIZED by the Acadia Parish Police Jury in regular session, duly convened on this the 13th day of May, 2025 at Crowley, Acadia Parish, Louisiana, notice thereof having been duly published in accordance with law, at which a quorum was present and acting throughout, after a roll call vote as follows:

YEAS: Walter Andrus, Kirk Guidry, Gordon Morgan, Beau Petitjean, Paul Ed Guidry, Pat Daigle, Troy Lantz

NAYS: N/A

ABSENT: Jeffery

Acadia Parish Police Jury CPA, Shaun Grantham, held a discussion on the monthly financials and presented the 2023 Audit Findings.

A motion was offered by Paul Ed Guidry seconded by Gordon Ray Morgan and carried unanimously the Permit office monthly report.

THEREFOR BEING NO FURTHER BUSINESS TO COME BEFORE THE MEETING, THE MOTION WAS OFFERED BY PAT DAIGLE, SECONDED BY TROY LANTZ THAT THE MEETING ADJOURN UNTIL THE NEXT REGULARLY SCHEDULED MEETING ON TUESDAY, JUNE 10, 2025, AT THE HOUR OF 6:00 P.M.

/S/ Corey Vincent
COREY VINCENT
SECRETARY-TREASURER

/S/ Beau Petitjean
BEAU PETITJEAN
PRESIDENT