
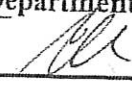
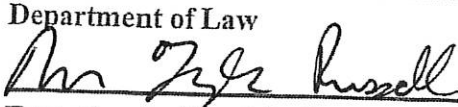


Name: Johnny Stone Ext. 7642
 Person responsible for routing

**CHECK SHEET TO BE USED FOR
 CLEARING ORDINANCES, MOTIONS, AND RESOLUTIONS
 BEFORE SUBMISSION TO COUNCIL CLERK**

The originating agency shall attach a copy of each proposed ordinance, motion, or resolution to the check sheet for processing in the sequence indicated after preparing a synopsis. The detailed memorandum of explanation shall also be attached to this check sheet.

SYNOPSIS OF THE DOCUMENT: An ordinance to levy ad valorem taxes on property located in the city of New Orleans and on property located in special development and security districts in the city of New Orleans.

1. 
 Department Head
2. 
 Chief Administrative Officer
3. Jonathan Harris 10/22/2020
 Department of Law
4. 
 Executive Assistant for Intergovernmental Relations
5. _____
 Initials of the Sponsoring Council Member

COUNCIL ACTION

Council Members Present: _____

Absent: _____

AMENDMENTS:

FINAL ADOPTION:

_____	<u>MOVED:</u>
_____	<u>2nd:</u>
_____	<u>YEAS:</u>
_____	<u>NAYS:</u>
_____	<u>ABSENT:</u>
_____	<u>RECUSED:</u>

6. _____
 Reviewed by the Chief Administrative Officer after adoption by the City Council and prior to the Mayor's signature.

ORDINANCE

CITY OF NEW ORLEANS

CITY HALL: October 26, 2020

CALENDAR NO. 33,158

NO. _____ MAYOR COUNCIL SERIES

BY: COUNCILMEMBER BROSSETT (BY REQUEST)

AN ORDINANCE relative to the levy of ad valorem taxes upon the assessed value of all property, real, personal, and mixed, subject to taxation in the City of New Orleans and to the levy of ad valorem taxes on property located in special development and security districts in the City of New Orleans for the year **2021** to levy millage rates for the year **2021** and to reallocate the tax receipts for a state millage; and otherwise to provide with respect thereto.

SECTION I. THE COUNCIL OF THE CITY OF NEW ORLEANS HEREBY

ORDAINS, That, in accordance with the provisions of Article XIV, Sections 24 and 25.1 of the 1921 Louisiana Constitution (made statutory by Article XIV, Section 16 (A) (10) of the 1974 Louisiana Constitution), and pursuant to Section 5 of Act 617 of 1977, an ad valorem tax is hereby levied on all property, real, personal, and mixed, subject to taxation within the limits of the City of New Orleans, for the year **2021**, for **general municipal purposes**. Pursuant to applicable constitutional and statutory authority, this tax is levied at a rate of **13.91 mills** on the dollar of the assessed valuation of property.

SECTION II. That, in accordance with Article XIV, Section 24 of the 1921 Louisiana Constitution (made statutory by Article XIV, Section 16 (A) (10) of the 1974 Louisiana Constitution), an ad valorem tax is hereby levied on all property, real, personal, and mixed, subject to taxation within the limits of the City of New Orleans, for the year **2021**, for the

5 purpose of **paying the interest and for redemption of City bonds** and other purposes specified
6 under the foregoing provisions. In accordance with the provisions of Article VI, Section 33 (B)
7 and Article VI, Section 44 (6), of the 1974 Louisiana Constitution, this tax is levied at a rate that
8 yields taxes sufficient to pay principal and interest and redemption premiums, if any, on the
9 bonds treated in this section, this tax is levied at a rate of **19.50 mills** on the dollar of the assessed
10 valuation of property.

1 **SECTION III.** (a) That, in accordance with LSA-R.S. 33:4093 et seq., and pursuant
2 to Section 5 of Act 617 of 1977, an ad valorem tax is hereby levied on all property, real,
3 personal, and mixed, subject to taxation within the limits of the City of New Orleans, for the year
4 **2021**, for the **operation and maintenance of the drainage system** of the City of New Orleans
5 and for the construction and extension of said drainage system, excluding subsurface drainage
6 systems and their appurtenances. Pursuant to applicable constitutional and statutory authority,
7 this tax is levied at a rate of **4.71 mills** on the dollar of the assessed valuation of property.

8 (b) That, in accordance with Article VI, Sections 22, 30 and 32 of the 1974 Louisiana
9 Constitution and LSA-R.S. 33:4147, and pursuant to Resolution R-81-29 as approved by the
10 voters of the City of New Orleans in a referendum on May 16, 1981, a special ad valorem tax is
11 hereby levied, for the year **2021**, on all property, real, personal, and mixed, subject to taxation
12 within the limits of the City of New Orleans, for the **operation and maintenance of the**
13 **drainage system** of the City of New Orleans, and for the construction and extension of said
14 drainage system, excluding subsurface drainage systems and their appurtenances. Pursuant to
15 applicable constitutional and statutory authority, this tax is levied at a rate of **7.06 mills** on the
16 dollar of the assessed valuation of property.

17 (c) That, in accordance with Article VI, Sections 22, 30 and 32 of the 1974 Louisiana

18 Constitution and LSA-R.S. 33:4147, and pursuant to Resolution R-81-29 as approved by the
19 voters of the City of New Orleans in a referendum on December 10, 2016 pursuant to Resolution
20 R-16-422 an ad valorem tax is hereby levied, for the year **2021**, on all property, real, personal,
21 and mixed, subject to taxation within the limits of the City of New Orleans, for the **operation**
22 **and maintenance of the drainage system** of the City of New Orleans, and for the construction
23 and extension of said drainage system, excluding subsurface drainage systems and their
24 appurtenances. Pursuant to applicable constitutional and statutory authority, this tax is levied at
25 a rate of **4.46 mills** on the assessed valuation of property.

1 **SECTION IV.** That, in accordance with the provisions of Article XIV, Section 25 of
2 the 1921 Louisiana Constitution (made statutory by Article XIV, Section 16 (A) (10) of the
3 1974 Louisiana Constitution) and pursuant to Section 5 of Act 617 of 1977, a special ad valorem
4 tax is hereby levied, for the year **2021**, on all taxable property, real, personal, and mixed, subject
5 to taxation within the limits of the City of New Orleans, for **an increase in the pay of the**
6 **officers and men in the Police and Fire Departments** of the City of New Orleans, and for the
7 **maintenance of a double platoon system in the Fire Department and for a triple platoon**
8 **system in the Police Department** in the City of New Orleans. The proceeds of the tax levied
9 and collected in accordance with this section shall be segregated as collected and used by the
10 City of New Orleans exclusively for the purpose named, according to such apportionment as the
11 City may make from time to time in accordance with law. Pursuant to applicable constitutional
12 and statutory authority, this tax is levied at a rate of **6.40 mills** on the dollar of the assessed
13 valuation of property.

1 **SECTION V.** That, in accordance with Council Resolution R-18-521; Ordinance No.
2 27965, M.C.S.; and Ordinance No. 27998, M.C.S.; and as approved by the voters of the City of

3 New Orleans in a referendum on May 4, 2019, a special ad valorem tax is hereby levied, for the
4 year **2021, with proceeds dedicated first to payment of debt service obligations secured by**
5 **prior taxes, then to improving park safety and accessibility, capturing stormwater to**
6 **reduce flooding, repairing and upgrading playgrounds and recreation centers, conserving**
7 **natural areas, and constructing, improving, maintaining, and operating parks,**
8 **recreational, and wildlife conservation facilities in the City,** except that a portion of
9 collections shall be remitted to certain state and statewide retirement systems as required by law,
10 on behalf of the New Orleans Recreation Development Commission, the New Orleans
11 Department of Parks and Parkways, the City Park Improvement Association, and the Audubon
12 Commission. Pursuant to applicable constitutional and statutory authority, this tax is levied at a
13 rate of **6.31 mills** on the dollar of assessed valuation of property and shall be allocated pro-rata as
14 follows: **1.95 mills** to the New Orleans Recreation Development Commission, **1.80 mills** for the
15 New Orleans Department of Parks and Parkways, **.61 mills** to the City Park Improvement
16 Association, and **1.95 mills** to the Audubon Commission.

1 **SECTION VI. [Reserved]**

1 **SECTION VII. [Reserved]**

1 **SECTION VIII.** That, in accordance with LSA-R.S. 33:4702 and pursuant to
2 Ordinance No. 11398, M.C.S., as approved by the voters of the City of New Orleans in a
3 referendum on November 4, 1986, a special ad valorem tax is hereby levied on all property, real,
4 personal, and mixed subject to taxation within the limits of the City of New Orleans for the year
5 **2021, for the operation of the Public Library.** The proceeds of the tax levied and collected in
6 accordance with this section shall be segregated as collected and used by the City of New
7 Orleans exclusively for the purpose named, according to such apportionment as the City may

8 make from time to time in accordance with law. Pursuant to applicable statutory and
9 constitutional authority, this tax is levied at a rate of **2.58 mills** on the dollar of the assessed
10 valuation of property.

1 **SECTION IX.** That, in accordance with Council Resolution R-15-19 and as approved
2 by the voters of the City of New Orleans in a referendum on May 2, 2015, a special ad valorem
3 tax is hereby levied on all property subject to taxation within the city, for the year **2021**, for the
4 operation of the Public Library. The proceeds of the tax levied and collected in accordance with
5 this section shall be segregated as collected and used by the City of New Orleans exclusively for
6 the purpose named, according to such apportionment as the city may make from time to time in
7 accordance with law. Pursuant to applicable constitutional and statutory authority, this tax is
8 levied at a rate of **2.33 mills** on the dollar of the assessed valuation of property and shall be in
9 addition to the special ad valorem tax in Section VIII herein, which was previously approved by
10 the voters on November 4, 1986 for the benefit of the Public Library and which shall expire
11 December 31, 2021.

1 **SECTION X.** That, in accordance with Act 1103 of 1990, as approved by the voters of
2 the City of New Orleans in a referendum on October 6, 1990, a special ad valorem tax not
3 subject to the homestead exemption, is hereby levied on all property, real, personal, and mixed,
4 subject to taxation within the limits of the City of New Orleans, for the year **2021**, for **police**
5 **protection**. Pursuant to applicable constitutional and statutory authority, this tax is levied at a
6 rate of **5.26 mills** on the dollar of the assessed valuation of property.

1 **SECTION XI. (a)** That, in accordance with Act 1103 of 1990, as approved by the
2 voters of the City of New Orleans, in a referendum on October 6, 1990, a special ad valorem tax
3 not subject to the homestead exemption, is hereby levied on all property, real, personal, and

4 mixed, subject to taxation within the limits of the City of New Orleans, for the year **2021**, for
5 **fire protection**. Pursuant to applicable constitutional and statutory authority, this tax is levied at
6 a rate of **5.21 mills** on the dollar of the assessed valuation of property.

7 (b) That, in accordance with Act VI, Section 26(E) of the 1974 Louisiana
8 Constitution, and as approved by the voters of the City of New Orleans for **twelve (12) years** in
9 a referendum on **December 10, 2016** pursuant R-16-423, an additional special ad valorem tax
10 not subject to the homestead exemption, is hereby levied, for the year **2021**, on all property, real,
11 personal, and mixed, subject to taxation within the limits of the City of New Orleans, for **fire**
12 **protection**. Pursuant to applicable constitutional and statutory authority, this tax is levied at a
13 rate of **2.50 mills** on the dollar of the assessed valuation of property.

1 **SECTION XII.** That, pursuant to Resolution R-91-100 of this Council, as approved by
2 the voters of the City of New Orleans in a referendum on July 13, 1991, for the purpose of
3 establishing and funding a comprehensive neighborhood housing improvement program and
4 alleviating urban blight, known as the **Neighborhood Housing Improvement Fund**, and
5 establishing an economic development program, known as the **New Orleans Economic**
6 **Development Fund**, having been subsequently rededicated and approved by the voters of the
7 City of New Orleans in a referendum on July 15, 1995, for the purpose of establishing and
8 funding two newly established trust funds, namely the Economic Development and Housing
9 Fund and the Capital Improvement and Infrastructure Fund, for the purpose of establishing and
10 funding a comprehensive neighborhood housing improvement program, economic development
11 program, and a capital improvement program, a special ad valorem tax is hereby levied on all
12 property, real, personal, and mixed, subject to taxation within the limits of the City of New
13 Orleans, for the year **2021**. Pursuant to applicable constitutional and statutory authority, this tax

14 is levied at a rate of **.91 mills** on the dollar of the assessed valuation of property for the
15 Economic Development and Housing Fund.

1 **SECTION XIII.** That, pursuant to Resolution R-91-100 of this Council, as approved by
2 the voters of the City of New Orleans in a referendum on July 13, 1991, a special ad valorem tax
3 is hereby levied on all property, real, personal, and mixed, subject to taxation within the limits of
4 the City of New Orleans for the year **2021**, for the purpose of paying for **street and traffic**
5 **control device maintenance.** Pursuant to applicable constitutional and statutory authority, this
6 tax is levied at a rate of **1.77 mills** on the dollar of the assessed valuation of property for street
7 and traffic control device maintenance.

1 **SECTION XIV.** That, pursuant to Resolution R-91-100 of this Council, as approved by
2 the voters of the City of New Orleans in a referendum on July 13, 1991, and subsequently
3 rededicated as approved by the voters of the City of New Orleans in a referendum on July 15,
4 1995, a special ad valorem tax is hereby levied on all property, real, personal, and mixed, subject
5 to taxation within the limits of the City of New Orleans, for the year **2021**, for the purpose of
6 capital improvements and infrastructure, to be placed in a special fund designated the **Capital**
7 **Improvements and Infrastructure Trust Fund.** Pursuant to applicable constitutional and
8 statutory authority, this tax is levied at a rate of **.56 mills** on the dollar of the assessed valuation
9 of property.

1 **SECTION XV.** That, the foregoing taxes set forth in Sections I through V, VIII and IX,
2 XII through XIV inclusive, and XVII, shall be levied upon the full assessed value of all property,
3 real, personal, and mixed, subject to taxation within the City of New Orleans and the Parish of
4 Orleans, and shall be subject to the homestead exemption; and that the tax as set forth in Section
5 XVIII(A) shall be levied upon the full assessed value of all real property situated within the

6 boundaries of the **Downtown Development District** of the City of New Orleans; and that the tax
7 as set forth in Section XVIII(C) shall be levied upon the full assessed value of all taxable real
8 property situated within the boundaries of the **Garden District's Security District** of the City of
9 New Orleans, and shall be subject to the homestead exemption; and that the tax as set forth in
10 Section XVIII(D) shall be levied upon the full assessed value of taxable property situated within
11 the boundaries of the **Touro Bouligny Security District** of the City of New Orleans, except that
12 no tax shall be imposed upon any parcel whose owner who qualified under the Louisiana Special
13 Assessment Level, and shall be subject to the homestead exemption; and that the foregoing taxes
14 set forth in Sections X and XI shall be levied upon the full assessed value of all property, real,
15 personal, and mixed, subject to taxation within the City of New Orleans and the Parish of
16 Orleans, and shall not be subject to the homestead exemption.

1 **SECTION XVI.** That the Director of Finance of the City of New Orleans be and is
2 hereby authorized to place all of the aforesaid taxes and the tax as set forth in Section XVIII(A)
3 upon the tax records and tax bills of the City of New Orleans, and to collect the same at one and
4 the same time; and the said Director of Finance is authorized to pay over, day by day as
5 collected, to the Board of Liquidation City Debt the special taxes set forth in Sections II, III, V,
6 XVIII(A), and VIII subject to such deductions as may be authorized by law.

1 **SECTION XVII.** That, in accordance with Act No. 433, Regular Session, 2005,
2 enacting Louisiana Revised Statute 47§1925.8, the millage for **city services** is transferred to and
3 levied by the City of New Orleans, this tax is levied at a rate of **1.19 mills** on the dollar of the
4 assessed valuation of property for **2021**.

1 **SECTION XVIII. Special Tax Districts**

2 **(A) Downtown Development District.** That, in accordance with Article VI, Section

3 30 of the Constitution of the State of Louisiana and LSA-R.S. 33:2740.3, and pursuant to
4 Ordinance No. 6480, M.C.S., as approved by the voters of the City of New Orleans in a
5 referendum on October 1, 1977, and pursuant to Section 5 of Act 617 of 1977, a special ad
6 valorem tax is hereby levied, for the year **2021**, upon all real property situated within the
7 boundaries of the Downtown Development District of the City of New Orleans, for the purpose
8 of providing additional public improvements, facilities, and services in said district. Pursuant to
9 applicable constitutional and statutory authority, this tax is levied at a rate of **14.76 mills** on the
10 dollar of the assessed valuation of real property.

11 **(B) [Reserved]**

12 **(C) Garden District's Security District.** That, in accordance with Article VI,
13 Section 30 of the Constitution of the State of Louisiana and the provisions of Act 86 of the 1998
14 Extraordinary Session of the Louisiana Legislature as amended by Act 104 of the 2002 First
15 Extraordinary Session of the Louisiana Legislature (R.S. 33:9092) and as approved by the voters
16 of the Garden District's Security District voting in a referendum on November 3, 1998, and
17 subsequently reapproved by the voters of the Garden District's Security District voting in a
18 referendum on October 5, 2002, and again on February 6, 2010, and again on April 28, 2018, an
19 ad valorem tax is hereby levied, for the year **2021**, on all taxable real property within the Garden
20 District's Security District. Pursuant to applicable constitutional and statutory authority, this tax
21 is levied at a rate of **8.00 mills** on the dollar of the assessed valuation of the property.

22 **(D) Touro Bouligny Security District.** That, in accordance with Article VI, Section
23 30 of the Constitution of the State of Louisiana and the provisions of Act 77 of the 2005 Regular
24 Session of the Louisiana Legislature (R.S. 33: 9091.10) and as approved by the voters of the
25 Touro Bouligny Security District voting in a referendum on September 30, 2006, and as

subsequently reapproved by voters of the Touro Bouligny Security District voting in a referendum on February 6, 2010, and again on December 8, 2018, an ad valorem tax is hereby levied, for the year **2021**, on taxable property within the Touro Bouligny Security District, except that no tax shall be imposed upon any parcel whose owner qualified under the Louisiana Special Assessment Level, pursuant to Article VII, Section 18(G)(1) of the Constitution of Louisiana. Pursuant to applicable constitutional and statutory authority, this tax is levied at a rate of **7.50 mills** on the dollar of the assessed valuation of the property.

SECTION XIX. That the Director of Finance of the City of New Orleans be and is hereby authorized to place the aforesaid taxes set forth in Sections XVIII(C) and XVIII(D), on the tax records and tax bills of the City of New Orleans and to collect same; and the same Director of Finance be and is hereby authorized to pay over the proceeds of said tax as set forth in Sections XVIII(C) and XVIII(D) to the Board of Liquidation, City Debt, day by day as the same are collected and received subject to such deductions as authorized by law; and the said Director of Finance be and is hereby authorized to pay over the proceeds of said taxes as set forth, in accordance with and as specified by applicable provisions adopted by the Louisiana Legislature, subject to such deductions.

1 **SECTION XX.** If any section, sub-section, paragraph, sentence, clause, phrase, word,
2 letter, or punctuation mark of this Ordinance or the application thereof is held invalid, such
3 invalidity shall not affect such other section, sub-section, paragraph, sentence, clause, phrase,
4 word, letter, or punctuation mark or applications of this Ordinance which can be given effect
5 without the invalid section, sub-section, paragraph, sentence, clause, phrase, word, letter, or
6 punctuation mark or applications, and to this end the provisions of this Ordinance are hereby
7 declared severable.

ADOPTED BY THE COUNCIL OF THE CITY OF NEW ORLEANS _____

PRESIDENT OF COUNCIL

DELIVERED TO THE MAYOR ON _____

APPROVED:

DISAPPROVED: _____

MAYOR

RETURNED BY THE MAYOR ON _____ **AT** _____

CLERK OF COUNCIL

ROLL CALL VOTE

YEAS:

NAYS:

ABSENT:

RECUSED:

CAO: JMS/2021 Millages



LEGISLATIVE SUMMARY

TO ACCOMPANY ORDINANCES

BEFORE SUBMISSION TO CLERK OF COUNCIL

Requesting Department or Agency: CAO
Name of Contact Person: Johnny Stone
Telephone Number: (504) 658-7642
Email Address: jmstone@nola.gov
Initials of Sponsoring Councilmember(s): _____

DETAILED SYNOPSIS OF THE ORDINANCE

Please generally describe the purpose, intent, and effect of the proposed ordinance.

Ordinance levies ad valorem taxes on property located in the city of New Orleans and on property

located in special development and security districts in the city of New Orleans. There are three

propositions on the 12/3 ballot that could affect the taxes levied in this ordinance. A separate ordinance

will be introduced at a later date to account for said propositions.



LEGISLATIVE SUMMARY

If the Ordinance is to effectuate a contract, CEA, or other similar agreement (hereafter contract), please provide the following additional information.



If this section is not applicable, please check this box.

The parties involved:

The obligations, expectations, and deliverables of the parties involved:

Any fiscal implications for the City with the contract:

The public purpose and need for the contract:

The duration of the contract:



LEGISLATIVE SUMMARY

If the Ordinance is to effectuate an amendment to the Codes of the City of New Orleans, please provide the following additional information.



If this section is not applicable, please check this box.

The existing provision(s) of the Code being proposed for amendment:

The general content/requirements of the existing Code provision:

How the proposed ordinance will alter the existing Code provision(s):

Why these changes are needed:

REQUESTED ADOPTION DATE: _____