

RESOLUTION

NO. R-20-425

CITY HALL: December 17, 2020

BY: COUNCILMEMBER MORENO

SECONDED BY:

WHEREAS, Article 7, Section 21(F) of the Louisiana Constitution authorizes the Board of Commerce and Industry (“BCI”), with the approval of the Governor, to enter into contracts for the exemption of ad valorem taxes of a new manufacturing establishment or an addition to an existing manufacturing establishment, on such terms and conditions as the board, with the approval of the Governor, deems in the best interest of the state; and

WHEREAS, in 2016, Governor John Bel Edwards issued two Executive Orders – JBE 2016-26 and 2016-73 – that significantly altered the process for approving industrial ad valorem exemptions and granted municipalities the ability to approve exemptions within their jurisdictions and thereby avoid of the potential diversion of millions of dollars in needed tax revenue; and

WHEREAS, Executive Order JBE 2016-73, effective June 24, 2016, mandates that no contract granting an industrial tax exemption will be approved by the governor unless accompanied by resolutions from the parish governing authority and sheriff approving the project; and

WHEREAS, Executive Order JBE 2016-73 vests local governments with discretion to approve or deny industrial tax exemptions; and

WHEREAS, the BCI responded to the Governor’s executive orders by promulgating revised rules regulating industrial tax exemption applications during two separate rounds of rulemaking – one in 2017 and another in 2018 – which are now codified at Title 13, Part I, Chapter 5 of the Louisiana Administrative Code; and

WHEREAS, the City of New Orleans adopted Ordinance Cal. No.32,472 on December 20, 2018 establishing the general review process, procedure, and approval for participation in the Industrial Ad Valorem Taxation Program (ITEP); and

WHEREAS, Ordinance Calendar No. 32,472 provides that the Council shall disfavor and reject any application that fails meet to meet four criteria:

1. The business is located in a distressed region, an Enterprise Zone, or an Opportunity Zone;
2. The job created as a result of the capital project must meet the job and payroll requirements for eligibility for the Louisiana Quality Jobs Rebate program;
3. The applicant Project demonstrates good faith efforts to comply with Section 70-499 of the Code of the City of New Orleans; and
4. Construction on the capital Project for which a tax exemption is being sought has not commenced prior to submitting for approval from the New Orleans City Council; and

WHEREAS, Ordinance Calendar No. 32,472 goes on to provide that the Council *may* – but need not – approve those projects that satisfy the above criteria; and

WHEREAS, Ordinance Calendar No. 32,472 directed the executive branch to promulgate rules effectuating the intent of the ordinance, which were approved by the Council on April 25, 2019 via Resolution R-19-164 (effective May 19, 2019) establishing additional rules and procedures for ITEP applications, including the creation of an ITEP review committee to make initial recommendations on ITEP requests; and

WHEREAS, **The Folger Coffee Company** (the “Applicant”) initiated **ITEP Application 2018-0297** in August 2018 by filing an advance notice, followed by formal application in February 2020 (attached hereto as Exhibit A, along with the report of the ITEP review committee, attached as Exhibit B); and

WHEREAS, Application 2018-0297 sought an exemption associated with the cost of capital acquisitions (equipment) at its industrial facility located at **14601 Old Gentilly Road** to expand operations by adding new equipment to increase operational efficiencies in the coffee bean pre-treatment process and packaging process, including the installation of equipment to build new roasters, new coffee processing equipment, water tanks, central vacuum system, and HVAC system, as well as other facilities upgrades (the “Project”); and

WHEREAS, the Project was completed in July 2019; and

WHEREAS, the Applicant secured approval from the BCI on November 13, 2020; and

WHEREAS, the Project, during the long-complete construction phase, created 50 construction jobs with a payroll cost of \$2 million – economic benefits that already have flowed to the City without the guarantee of an approved exemption; and

WHEREAS, the Project is also expected to result in 4 permanent jobs with an estimated annual payroll of \$160,000; and

WHEREAS, the LED estimates that the Project will result in \$1,878,570 in foregone tax revenue over 10 years, while the Assessor's Office estimates the 5-year value of the exemption at \$892,901; and

WHEREAS, the COVID-19 pandemic has devastated the tourism-based economy of New Orleans and caused an unprecedented budgetary crisis, resulting in significant revenue shortfalls, citywide reductions in public services, and – most devastatingly – the furlough of City employees; and

WHEREAS, the City Council finds that in the current budgetary climate, the need for immediate tax revenue to bolster the City's devastated finances significantly outweighs the ancillary economic benefits articulated in the Application;

THEREFORE, BE IT RESOLVED, That the Council of the City of New Orleans, in accordance with its authority under Executive Order JBE 2016-73, hereby **DISAPPROVES AND REJECTS** Application 2018-0297, attached hereto as Exhibit A, in light of the unprecedented financial crisis facing the City of New Orleans, finding that the benefits described in the Application are insufficient to outweigh the dire need for tax revenue during these perilous financial times.

BE IT FURTHER RESOLVED, That the City Council expressly finds that Ordinance Cal. No. 32,472 and Resolution R-19-164 do not apply to Application 2018-0297, which was initiated prior to the passage of these legislative instruments. To the extent these laws apply, the Council notes that Application 2018-0297 does not satisfy the criteria set forth in the City's ITEP ordinance and would therefore be an alternative and independent basis for denying the application. Regardless, even if the Application did not violate the City's policies and even if those policies govern the instant application, the Council would nevertheless disapprove the Application for the distinct and independent financial reasons described above.

BE IT FURTHER RESOLVED, That a copy of this resolution shall be forwarded to Board of Commerce and Industry and the Louisiana Department of Economic Development.

THEREFORE, BE IT FURTHER RESOLVED if any provision or item of this resolution or the application thereof is held invalid, such invalidity shall not affect other provisions, items or applications which can be given effect without the invalid provisions, items or applications, and to this end, the provisions of this resolution are hereby declared severable.

THE FORGOING RESOLUTION WAS READ IN FULL, THE ROLL WAS CALLED ON THE ADOPTION THEREOF, AND RESULTED AS FOLLOWS:

YEAS:

NAYS:

ABSENT:

AND THE RESOLUTION WAS ADOPTED.

Industrial Tax Exemption Program Application - (Post Executive Order 2018)

** Any changes made to the information provided after the initial submission of this Application, whether requested by the Company or by LED, may result in a delay in Application processing time and/or Board of Commerce & Industry consideration. **

Project ID: 20180297-ITE

Date Received: 2/26/2020

PROJECT INFORMATION

Company: The Folger Coffee Company
Project Name: Plant Additions
Project Location: 14601 Old Gentilly Road , New Orleans, LA, 70129
Parish: Orleans
City Limits?: ☒

COMPANY INFORMATION

Product Manufactured: Coffee (Folger, Café Bustelo, Pilon, Noir)
Manufacturing Process/Activities: Roasting, producing, and packaging coffee products

GAMING

Has the applicant or any affiliates received, applied for, or considered applying for a license to conduct gaming activities? ☐ Yes ☒ No

If yes, please give a detailed explanation including the name of the entity receiving or applying for the license, the relationship to the business if an affiliate, the location and the type of gaming activities:

PROJECT DETAILS

NAICS: 311920
Project Type: Addition
Project Start Date (beginning of construction and/or installation): 8/1/2018
Project End Date (ending of construction and/or installation): 7/31/2019
Anticipated date for the commencement of operations of this project: 7/31/2019
Project Description:

The Folger Coffee Company is in the process of expanding its operations in Gentilly by adding new equipment to increase operational efficiencies in the coffee bean pre-treatment process and packaging processes. In this time-frame Folger's added equipment for new roasters and technology updates. The equipment associated with this project includes the purchase and installation of equipment to build new roasters (exhaust ducts, discharge detectors, burner chambers, mix chambers, etc.), new coffee processing equipment, water tanks, central vacuum system, and HVAC system. In addition, The Folger Coffee Company needed to improve facilities and technology of the building facilities in order to add this equipment. In this time-frame, new walkways, fencing, panels, roll-up doors, lighting, and foundation improvements were made in preparation for additions to the roasters and technology updates in future years.

Will any portion of this project become operational/usable prior to the overall project's completion (i.e. application filled in phases)? ☐ Yes ☒ No

Calendar Years:

ESTIMATED INVESTMENTS

Building & Materials:	\$2,159,874.00
Machinery & Equipment:	\$6,454,651.00
Labor & Engineering:	\$2,153,631.00
Estimated Total Investment Amount:	\$10,768,156.00
Less: Restricted Amount:	\$0.00
Total Estimated Investments:	\$10,768,156.00

ESTIMATED JOBS

Existing Jobs at Project Site:	389	
Existing Jobs Statewide:	262	
Will this project create new jobs?		<input checked="" type="radio"/> Yes <input type="radio"/> No
New Direct Jobs:	4	
Contract Jobs:	0	
Will new jobs be created in phases?		
Explain:		
Construction Jobs:	50	
Total Estimated Jobs:	443	
New Jobs for this phase:	0	
If no new jobs are being created with this project, will existing jobs be retained?		<input type="radio"/> Yes <input checked="" type="radio"/> No
If yes, provide a compelling reason(s) for retention:		

ESTIMATED PAYROLL

Existing Jobs Payroll:	\$32,343,650.00
Existing Jobs Statewide Payroll:	\$21,784,155.00
New Direcy Jobs Payroll:	\$160,000.00
Contract Jobs Payroll:	\$0.00
Construction Jobs Payroll:	\$2,000,000.00
Total Estimated Payroll:	\$34,503,650.00
New payroll for current phase:	\$0.00

PROPERTY TAX

Millage Rate for this property. Use the millage rate obtained from the parish assessor to calculate the fee. 0.1454

This is usually a whole number (i.e., 115.47 or 92.665. A millage rate is expressed in 1/1000ths of a dollar (known as one mill). Convert the whole number millage rate by dividing by 1000 to a decimal number (i.e., the whole numbers converted to 1/1000ths would be .1154 or .0927 when rounded to four digits.)

Note: [Proof of Millage/Location form](#) must be completed by the parish assessor and uploaded to the attachments of this application.

Total Property Taxes paid (most recent year for this site): 228732.00

BUSINESS LEGAL STRUCTURE

Is this company an LLC? ☐ Yes ☒ No

If an LLC members or pass through entity, list below the names and the LA Dept. of Revenue tax identification number or social security number for all.

LLC Members

Legal Name

ESTIMATED BENEFIT

Investment Amount:	\$10,768,156.00
x Assessment Percentage:	0.15
x Millage Rate:	0.1454
=Annual Exemption	\$234,821.18
Annual Exemption * 5 years at 80%	\$939,284.71
+ Annual Exemption * 5 years at 80%	\$939,284.71
=Estimated Ten Year Property Tax Exemption	\$1,878,569.42

FEE CALCULATION

Estimated Ten Year Property Tax Exemption :	\$1,878,569.42
x Rate	0.005
= Assessed Fee (\$500.00 Minimum—\$15000.00 Maximum)	\$9,392.85
Amount Paid:	\$9,392.85
Amount Due:	\$0.00

ATTACHMENTS

Document Type	Document Name	Date
Notarized Affidavit	Contract Affidavit 20180297 - Executed.pdf	1/6/2020
ES4	2018-2nd Qtr SOD.pdf	1/6/2020
ES4	2018-3rd Qtr SOD.pdf	1/6/2020
Proof of Millage Rate	Proof of Millage Form.pdf	2/19/2020
Baseline Calculation Worksheet	2018 BL Worksheet (Gentilly) v.2 - executed.pdf	3/6/2020
Breakdown of Purchases	Breakdown of Purchases - Gentilly v.2.xlsx	3/11/2020

PAYMENTS

Fee Type	Amount Paid	Date Received	Confirmation #	Transaction Type
APPLICATION	\$9,392.85	2/26/2020	U9MH588XK6	master_credit

PROJECT CONTACTS

Contact First Name	Contact Last Name	Email Address	Company Name	Mailing Address	Phone Number	Contact Type
Christine	Herrera	christine.herrera@jmsmucker.com	The J.M. Smucker Company	1 Strawberry Lane , Orrville, OH, 44667	(330) 684- 3458	Business Signatory

Contact First Name	Contact Last Name	Email Address	Company Name	Mailing Address	Phone Number	Contact Type
Kim	Walleth	led@advantous.com	Advantous Consulting, L.L.C.	9270 Siegen Lane Ste. 801, Baton Rouge, LA, 70810	(225) 769-1818	Consultant

CONTRACT SIGNATORY

The contract signatory will be used when signing contracts. The contracts will be signed online and will take place after the board approves a form.

Title: Vice President, Tax

First Name: Christine

Last Name: Herrera

Email Address: christine.herrera@jmsmucker.com

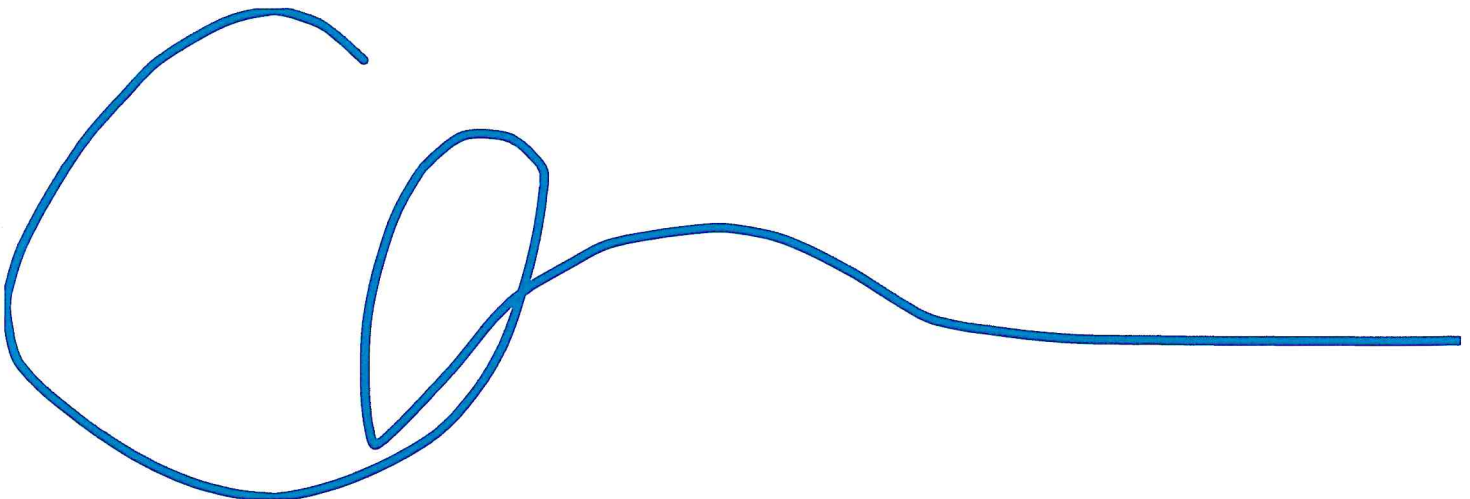
CERTIFICATION STATEMENT

☒ I hereby certify that this project meets all Constitutional, statutory and regulatory provisions applicable to this program. I hereby certify that the information provided in this document and additional materials is true and correct and that I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing false public records (R.S. 14:133) and/or forfeiture of any tax benefits approved under this program. I understand that the application and information submitted shall not be returnable to the applicant.

FORM SIGNATURE

I, **Christine Herrera**

, **approve the above information.**





CITY OF NEW ORLEANS

Office of Economic Development
1340 Poydras Street • Suite 1800 • New Orleans, Louisiana 70112

Industrial Tax Exemption Review Committee Review

CITY OF NEW ORLEANS ~ MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT

Wednesday, December 2, 2020

CONSIDERATION: ITE Application #2018-0297
Property Address: 14601 Old Gentilly Road
Company: The Folger Coffee Company
Represented by: Kim Wallet
District E / Cyndi Nguyen, Orleans Parish
Initial 5 Year Request / Capital Acquisitions (Equipment/ Real & Personal Property)
& Facility Improvements

PREPARED BY: Tracey Jackson, Industrial Tax Exemption Administrator
Mayor's Office of Economic Development
1340 Poydras Street, 18th Floor, Suite 1800
New Orleans, LA 70112

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ATTACHMENTS:

- ASSESSOR'S OFFICE VALUE INFORMATION
- BUREAU OF TREASURY TAX INVOICE INFO
- BOARD APPROVAL LETTER

INDUSTRIAL TAX EXEMPTION (ITE) REPORT:

I. PROJECT DESCRIPTION

The Folger Coffee Company is in the process of expanding its operations in Gentilly by adding new equipment to increase operational efficiencies in the coffee bean pre-treatment process and packaging processes. In this time-frame Folger's added equipment for new roasters and technology updates. The equipment associated with this project includes the purchase and installation of equipment to build new roasters (exhaust ducts, discharge detectors, burner chambers, mix chambers, etc.), new coffee processing equipment, water tanks, central vacuum system, and HVAC system. In addition, The Folger Coffee Company needed to improve facilities and technology of the building facilities in order to add this equipment. In this time-frame, new walkways, fencing, panels, roll-up doors, lighting, and foundation improvements were made in preparation for additions to the roasters and technology updates in future years.

II. PROJECT ENROLLMENT

Advance Note Filed: August 2018
Application Filed: February 2020
Project Dates: August 2018 ~ July 2019
Board Approved: November 13, 2020

Projected effective date of the tax exemption: July 31, 2019
Projected 5 year period beginning August 1, 2019 through July 31, 2024

III. CAPITAL INVESTMENT

The cost of capital acquisitions (equipment) for 14601 Old Gentilly Road is reported as followed:

- The estimated grand total of equipment purchased= \$10,768,156

IV. OTHER FINANCIAL RESOURCES

Additional Tax Breaks and Financial Incentives pursued by applicant:

- No other state incentives reported

V. VALUE OF TAX ABATEMENT

- The amount of ad valorem (property) taxes paid on this property for the year prior to construction (2018) approximately: \$2,064,663
- Per the Assessor's Office, the estimated cumulative 5-year deferred building assessment is valued at \$5,795,050 and total savings estimated at \$892,901 (General Fund COST / RTA recipient savings); Value based on the property's post-projected assessed value of \$1,159,010
- Per LED, the estimated 10 year tax exemption is value at \$1,878,570

- Applicant's Property Tax Status as confirmed by the Assessor's Office:
"up to date"

(See tax information on pages 4-5)

VI. HIRE NOLA (\$70-499)

Council Criteria Not Applicable (Advance Note filed prior to criteria adoption 5/17/19)*

VII. JOBS AND PAYROLL IMPACT (as defined by LA Quality Jobs Program standards)

Council Criteria Not Applicable

Estimated Jobs reported to LED:

- # of existing jobs prior to project: 389
- # of permanent new direct jobs created: 4 ("0" new jobs created for this phase)
- new direct jobs payroll: \$160,000 ("0" new payroll created for this phase)
- existing jobs retained: No
- # of construction jobs created: 50
- construction jobs payroll: \$2,000,000

VIII. NOLABA IMPACT MODEL / COST BENEFIT ANALYSIS

Council Criteria Not Applicable

IX. OED'S ITEP PROJECT ASSESSMENT SUMMARY

Council Criteria Not Applicable / OED Summary Not Applicable

Board Approval Letter confirming compliance with the following state rules (see pg. 6):

✓	Classified Manufacturer as identified by a NAICS code that begins with 31, 32 or 33
	A commitment to job creation baselines
	No replacement capital
	A Cooperative Endeavor Agreement between the state and applicant (Exhibit A); a legal commitment to remain compliant with performance commitments
	Advance notification of intent to apply for tax exemption filed with the LED Office of Business Development (OBD) prior to the beginning of construction or installation of facilities on all projects for tax exemption (except as provided in §505)

X. ITE REVIEW COMMITTEE RECOMMENDATION

The ITEP Review Committee voted 4 in favor of approval and 1 in favor of disapproval, due to compliance with state rules. Based upon the time filed by this application, it is grandfathered under previous ITEP regulations and is not be subject to local criteria. With that, the committee will recommend **approval** of the tax exemption.

4 Approved / 1 Disapproved/ 0 Abstained

➤ **ASSESSOR'S OFFICE VALUE INFORMATION**

ITE #20180297, The Folger Coffee Company, 14601 Old Gentilly Road (Bldg and Equipment are done separately since values are added to both Real and Personal Property tax rolls.)

(Project reported to commence in August 2018 and is estimated to conclude July 2019) (year prior to project - 2018 Tax year)

Real Estate - 39W956109

Pre-construction (2018)	Land Apr	Bldg Apr	Total Apr	Land Asmt	Bldg Asmt	Tot Asmt
	3,732,100	9,189,100	12,921,200	373,210	1,378,370	1,751,580

Post-construction	Land Apr	Bldg Apr	Total Apr	Land Asmt	Bldg Asmt	Tot Asmt	Tot 5-year Deferred Asmt
	1,512,000	10,981,800	12,496,800	151,200	1,647,270	1,798,470	1,344,500

Assessor's Tax Savings Formula:

Post-Construction Bldg Asmt – Pre-construction Bldg Asmt) X 5 years = Total 5-year Deferred ASMT X Millage Year prior to Construction [2018 – 0.15408] = \$

(1,647,270 – 1,378,370 = 268,900) X 5 = 1,344,500 X .15408 = 207,160.56 (\$207,160 Rounded)

Equipment - 39P129602

Post-construction 5-year depreciated equipment	Fair Market Value	Asmt	Tot 5-year Deferred Asmt
	7,726,700	1,159,010	5,795,050

Assessor's Tax Savings Formula:

Post-Construction PP Asmt X 5 years = Total 5-year Deferred ASMT X Millage Year prior to Construction [2018 – 0.15408] = \$ saved

1,159,010 X 5 = 5,795,050 X .15408 = \$892,901.30 (\$892,900 Rounded)

****These figures represent 2018 and post ITE values only. Expiration of other ITEs and the addition of the associated improvement or equipment values have not been taken into consideration.**

Lisa Ross, CLDA, RES

Orleans Parish Assessor's Office

City Hall - Room 4E01

1300 Perdido Street

New Orleans, LA 70112

Phone: 504-658-1324

Fax: 504-658-1353

lcross@orleansassessors.com

➤ **BUREAU OF TREASURY TAX INVOICE INFO**

CITY OF NEW ORLEANS • 2018 Business Personal Property Tax Bill



BUREAU OF THE TREASURY
1300 Perdido Street, Room 1W40
New Orleans, LA 70112



Property Location
14601 GENTILLY RD

Tax Bill No.
39P129602

Category	Assessment
INVENTORY	1,883,090
FURNISHINGS	62,000
MACHINERY	11,654,850
TOTAL	13,599,940



AUTO MIXED AADC 700

T24 P1,7805

FOLGER COFFEE CO., THE
1 STRAWBERRY LN
ORRVILLE, OH 44667-1241

Need to Correct your Mailing Address?

Please provide your authorization for a change of address **DIRECTLY** to your assessor. Any note written upon your bill stub, or separately, when sending your payment is **NOT** effective for that purpose. Use the form available at the assessor's website (www.nolaassessor.com) or call the assessor's office at 604-658-1300 for directions.

ONLY payments are processed at P O Box 60047 as shown on our payment stub.
Legal Process and other correspondence must be sent to 1300 Perdido St, Rm 1W40, New Orleans, LA 70112.

Interest accrues at 1% per month on all delinquent taxes. All funds tendered will be applied to satisfy taxes, to the extent possible, from the latest delinquency going backwards with the current tax last.

Tax Bill No.	39P129602	PIP Business Tax, if Paid Before February 1, 2018	2,064,662.76
		Tax, Int, Fees, if Paid During the Month of February 2018	2,065,308.39
		Tax, Int, Fees, if Paid During the Month of March 2018	2,105,958.02
		Tax, Int, Fees, if Paid During the Month of April 2018	2,125,882.54
		Tax, Int, Fees, if Paid During the Month of May 2018	2,147,249.27

DETAIL OF BILL

This bill reflects payments through 12/18/17

Period	Type	Ref No.	Delinquency Date	Tax/Lien	Interest	City Fee	Collection Fee	Total
2018	BUSINESS P/P		2/1/18	2,064,662.76				2,064,662.76

Approval- Mary- Belgya
35,209,000.0000-214630

ATTENTION TAXPAYERS

Properties with delinquent original 2018 taxes after May 31, 2018 will become eligible for initial legal proceedings and costs. Delinquent taxes under review for adjustment by the assessor remain subject to legal proceedings and costs. Full payment when billed is the only means to avoid legal proceedings and costs. Tax refunds are available if a lower tax liability is later authorized.

Contact your assessor's staff at 658-1300 for questions on your assessed valuation, mailing name and address. Their office is in City Hall, Room 4E02, hours 8:30 AM - 4:00 PM from Monday through Friday. For payment questions call 1-888-387-8027. Treasury's office in City Hall, Room 1W40, is open Monday through Friday from 8:00 AM through 5:00 PM.

Please make all checks payable to the City of New Orleans.
See reverse for how your tax dollars are spent.

ALWAYS RETURN this portion when paying by mail. Please ensure the City's return address appears in the return envelope window.

You may pay this bill-online at www.nola.gov

2018 Business Personal Property Tax Bill

Tax Bill No.: 39P129602

Location: 14601 GENTILLY RD

Owner: **FOLGER COFFEE CO., THE**
1 STRAWBERRY LANE
ORRVILLE, OH 44667

TOTAL DUE BY 1/15/18	PAYMENT AMOUNT ENCLOSED
\$ 2,064,662.76	

Any partial payment will be first applied to delinquent taxes before those for the current year.
All payments must be made in U. S. funds and drawn on a U.S. financial institution.



City of New Orleans-Property Tax Payment
P O Box 60047
New Orleans, LA 70160-0047

139P1296020201820000702064662765

➤ **BOARD APPROVAL LETTER**



John Bel Edwards
Governor

Don Pierson
Secretary

November 16, 2020

Mayor LaToya Cantrell
Attn: Ms. Tracey M. Jackson
City of New Orleans
1340 Poydras Street, 18th Floor
New Orleans, LA 70112

RE: The Folger Coffee Company
Board of Commerce and Industry Approval Notice ("Notice")
Tax Exemption Application #20180297-ITE - \$10,768,156.00

Dear Mayor Cantrell:

This Notice is being provided to you pursuant to the Rules of the Board of Commerce and Industry ("Board"), effective August 20, 2018, specifically Title 13 of the Louisiana Administrative Code, §503(H)(1) ("Rule").

Pursuant to this Rule, the Notice is hereby given that the above-referenced Tax Exemption Application for The Folger Coffee Company, attached hereto along with the corresponding Exhibit A, was approved by the Board on Friday, November 13, 2020. Local governmental entities have thirty days to determine whether to take further action on the approval in accordance with the Rule and may provide the necessary notice to LED, timely, using the attached Notice of Action. Any local governmental entity that timely notifies LED that the above-referenced application has been placed on the agenda of a public meeting will have an additional thirty days to make a final determination in accordance with the Rule. If the local governmental entity takes no action or does not provide timely notice of action to LED within the delays provided by the Rule, then the application shall be deemed approved by that entity.

Sincerely,

A handwritten signature in blue ink that reads "Kristin Cheng". The signature is fluid and cursive.

Kristin Cheng
Program Administrator
Industrial Tax Exemption Program
(225) 342-2083
ITEP@la.gov

c: Assessor, Orleans Parish