

**Regular Meeting  
Town of Iowa  
115 N. Thomson  
May 8, 2017  
Iowa, La  
7:00 p.m.**

Mayor and Council met in regular session this date in compliance with all requirements as to notice.

Present: Carol Ponthieux, Mayor; Council Members: Julie Fontenot, Larry Hardy, Thomas Talbot, Errol Marshall, Gerald Guidry (quorum present)

Invocation given by Mayor Ponthieux followed by the Pledge

Approval of Minutes:

Talbot motioned to approve as written the April 10, 2017 minutes; Hardy seconded. Motion carried.

Talbot motioned to approve as written the May 1, 2017 minutes; Hardy seconded. Motion carried.

**Agenda Items**

Item 1 – Appoint Phil Mallet to IVFD Board of Directors to fill vacancy left by resignation of Ms. Muir – Hardy motioned to approve Mallett to IVFD Board; Talbot seconded. Motion carried.

Item 2 – Chief Lewis – IVFD – updates, reports – Chief Lewis presented his report for the department to the Council. EMS program is still forthcoming. New firefighting apparatus truck purchased to replace another aging truck. Chief Lewis expressed a special thank you to the Ward 8 Fire Protection District 1 Board for assisting IVFD with making this truck a reality. The engine was purchased using funds provided by the Ward 8 Fire District 1 fund and was purchased from Dallas, TX through AM Firetrucks.

Item 3 – Edward/Beverly Rious – variance request regarding lot size of 55 ft. wide to place mobile home – Ms. Rious is present. States she has enough property and wants to place a 14x70 mobile home. She does have 6,000 square feet. She is asking for approval since the lot is not sixty feet wide. The physical address is 604 W. Hwy. 90. Sewer main is on the west side and the lot already has existing water. Marshall motioned to allow placement of the mobile home; Guidry seconded. Motion carried.

Item 4 - Engineer's Report – recommendations, updates, report – Recommends approval of the following: PPE #2 in the amount of \$37,992.74 to Asphalt & Assoc. Talbot motioned to approve; Marshall seconded. Motion carried.

PPE #5 and final to Asphalt & Associates in the amount of \$6,786.14. Clear line included. Talbot motioned to approve payment and approve partial fix of a section of sidewalk on Thomson; Hardy seconded. Motion carried.

PPE #7 and final to R.D. Spell in the amount of \$29,090.05. Clear lien included. Marshall to approve the payment with retainage; Talbot seconded. Motion carried. Jessen indicated he believes the project cost of the drainage improvements was approximately \$290,900.50. Submitted engineer's fee for approval of payment. Talbot motioned to approve \$243.75 to Jessen & Assoc. for engineer's final pay estimate. Motion carried.

Item 5 – Brossett – architect's update on Park restroom – plans for the walk path were available at the last meeting. Mr. Brossett had another meeting and was not able to make this meeting. Mayor reviewed the items.

a. approve plan for walking path – is in written form on the table present in the Council room. Talbot motioned to approve; Hardy seconded. Motion carried.

Public comment: Lapearous inquired as to estimate cost of this project. Mayor responded about \$400,000. This project includes the walking path and Veterans' Memorial.

b. authorize going out for bids on walking path – Talbot motioned to authorize; Marshall seconded. Motion carried.

Brossett recommends for payment on Park Restroom project an invoice in the amount of \$35,667.00 to Gunter Construction. Talbot motioned to approve contractor's pay request; Hardy seconded. Motion carried.

Item 6 – Public Hearing and vote action on the following ordinances

a. Ord. 17-04 – salary for Iowa Mayor – ordinance was read aloud. Regular meeting adjourned at 7:27 p.m. for the purpose of holding a public hearing.

(1) Public hearing – comments Jerry Lapearous.

Council commented regarding if they can draft ordinance dictating the expectations of the work performance of a Mayor. Mayor Ponthieux asked for the Council not to set designated hours as the schedule flexibility needs to remain as there are meetings scheduled at varying times of day and evening. There being no further comments regular meeting resumed at 7:35 p.m.

(2) Vote/action – Talbot motioned to approve the ordinance; Hardy seconded.

Motion carried.

#### **ORDINANCE 2017-04**

**An ordinance setting the compensation of the Mayor of Iowa  
as required by Chapter 2, Administration, of the Code of Ordinances  
of the Town of Iowa, Louisiana; Providing for the fixing of the salary of the Mayor**

**WHEREAS,** the Town Code of ordinances provides the salary of Mayor will be set by the Town Council; and

**WHEREAS,** upon a study of similar sized communities shows that the Iowa Mayor is among the lowest paid Mayor in the State of Louisiana serving a similar sized funded community and taking into account more than ten years of inflation there is a need to modify the salary of Mayor.

**NOW THEREFORE, BE IT ORDAINED BY THE TOWN OF IOWA,** that:

Sec. 2-65 Compensation of elected officials - that effective upon adoption of this ordinance the compensation due the Mayor, Town of Iowa, shall be the sum of \$30,000 annually.

The above and foregoing addition to the Code of Ordinances, Town of Iowa, Louisiana, has been read and adopted and is only intended as an addition to said Ordinances and the remaining Ordinances and the past enacted are still in full force and effect.

The foregoing ordinance was read and considered as a whole. A vote thereon was called for, with the following results.

YEAS: Talbot, Hardy, Fontenot, Marshall, Guidry

NAYS: none

ABSENT: none

ABSTAIN: none

WHEREUPON, the ordinance was declared adopted on the 8th day of May, 2017.

b. Ord. 17-05 – include language required by Sales Tax/State office for Town Ord. ST1 – title of ordinance read and explanation given as to the purpose of request of this ordinance. Regular meeting adjourned for the purpose of holding a public hearing on this matter at 7:37 p.m.

(1) Public hearing – there being no comment regular meeting resumed at 7:38 p.m.

(2) Vote/action – Hardy motioned to approve ordinance; Marshall seconded.

Motion carried.

The Town Council of the Town of Iowa, Louisiana, met in regular public session at 7:00 o'clock p.m. on May 08, 2017, at the regular meeting place of the Town Council, Iowa City Hall, 115 North Thomson, Iowa, Louisiana, and the following members present:

Julie Fontenot, Larry Hardy, Errol Marshall, Thomas Talbot, Gerald Guidry

ABSENT: none

The meeting was called to order and the roll called with the above result.

Thereupon, the following Ordinance having been introduced on April 10, 2017, pursuant to motion made by Larry Hardy and seconded by Errol Marshall the roll was called and the following vote was taken and recorded:

YEAS: Hardy, Marshall, Fontenot, Talbot, Guidry

NAYS: none

ABSENT: none

NOT VOTING: none

#### **ORDINANCE NO. 2017-05**

**AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF A ONE PERCENT (1%) SALES AND USE TAX (“TAX”) BY THE TOWN OF IOWA, LOUISIANA, (“TOWN”), IN PERPETUITY BEGINNING JULY 1, 2017, IN LIEU OF THE ONE PERCENT (1%) SALES AND USE TAX APPROVED ON NOVEMBER 21, 2015, IN ACCORDANCE WITH THE PROVISIONS AND TERMS OF CHAPTER 2D OF SUBTITLE II, TITLE 47 OF THE LOUISIANA REVISED STATUTES OF 1950, AS IT MAY BE AMENDED (“UNIFORM LOCAL SALES TAX CODE”).**

(10 WHEREAS, pursuant to the provisions of Section 2711(A)(1) of Title 33 of the Louisiana Revised Statutes of 1950, as amended, and Article VI, Sections 7(A), 29(B), 30 and 32 of the Louisiana Constitution of 1974, and the authority granted at a special election held within the Town, on December 10, 2016, the Town now continues the levy and collection of a sales and use tax (the “Tax”) in perpetuity beginning July 1, 2017, in lieu of the sales and use tax approved by the electorate of the Town of Iowa, Louisiana, on November 21, 2015, the proceeds of which are to be allocated, distributed, and used by the Town, as set forth in the proposition submitted at the election, a copy of which proposition is attached hereto as Exhibit “A” and made a part of this Ordinance as if fully set forth herein; and

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN OF IOWA, LOUISIANA, that:

**SECTION 1.** **Town Tax.** The continuation of the Tax in favor of the Town authorized at a special election held within the Town, on December 10, 2016, upon the sale at retail, the use, the lease or rental, the consumption, the distribution and storage for use or consumption, of tangible personal property, and upon the sale of services in the Town, shall continue to be assessed, imposed, collected, paid and enforced, in the manner and subject to the terms and provisions of Uniform Local Sales Tax Code, the provisions of which are incorporated by reference herein.

Proceeds of the Tax, described in this section shall continue to be allocated, distributed and used by the Town in the manner and for the purposes described and provided for in Exhibit “A” hereto which is the proposition approved by the electorate of the Town at an election held December 10, 2016.

**SECTION 2.** **Integrated Bracket Schedule Applicable to Collection.** The Tax described in Section 1 shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950, as amended (R.S. 47:304). The dealers shall remit to the sales tax collector of the Town, the Sales and Use Tax Department of the Calcasieu Parish School Board (“Collector”) and

comply with the Uniform Local Sales Tax Code, particularly La. R.S. 47:337.29, the proportionate part of the sales and use taxes collected in the Town in accordance with said integrated bracket schedule.

SECTION 3. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Tax described in this Ordinance, each dealer shall be allowed one percent (1%) of the amount of the Tax due and accounted for and remitted to the Collector in the form of a deduction in submitting his report and/or reports and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

SECTION 4. Exclusions and Exemptions. The Tax imposed under this Ordinance is subject to specific provisions under La. R.S. 47:305 of the Louisiana State sales and use tax laws and La. R.S. 47:337.9 of the Uniform Local Sales Tax Code. The Town has not adopted the optional exclusions or exemptions allowed by Louisiana State sales and use tax law and codified under R.S. 47:337.10, nor shall it adopt any exclusions or exemptions which are not allowed as an exclusion or exemption from Louisiana State sales and use tax. Included within the tax base is every transaction, whether sales, use, lease or rental, or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

SECTION 5. Interest. The interest on the unpaid Tax provided for by La. R.S. 47:337.69 shall be at the rate of one and one-fourth percent (1-1/4%) per month.

SECTION 6. Delinquency Penalty. Penalty on the unpaid Tax as provided by La. R.S. 47:337.70 shall be five percent (5%) per month.

SECTION 7. Penalty for False or Fraudulent Return. Penalty as provided by La. R.S. 47:337.72 shall be fifty percent (50%) of the Tax found to be due.

SECTION 8. Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the Tax or deficiencies found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 9. Penalty for Insufficient Funds Check. The penalty provided in La. R.S. 47:337.74 shall be an amount equal to or greater of one percent (1%) of the check or twenty dollars (\$20.00).

SECTION 10. Attorney Fees. The Collector is authorized to employ private counsel to assist in the collection of any Tax, penalties or interest due under this Ordinance, or to represent him in any proceeding under this Ordinance. If any Tax, penalties or interest due under this Ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten percent (%) of the Tax, penalties and interest due, shall be paid by the tax debtor. Additional provisions applicable to attorney fees, inclusive of prevailing party and waiver of such fees, are included under LA R.S. 47:337.13.1 of the Uniform Local Sales Tax Code.

SECTION 11. 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 by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply.

SECTION 12. Collector. All sales and use taxes described in this Ordinance shall be collected by a "Collector" as provided by La. R.S. 47:301.(2)(b) which shall mean and include the Calcasieu Parish School Board Sales and Use Tax Department, the entity presently collecting sales and use taxes on behalf of the Town.

SECTION 13. Powers of Collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Ordinance, to appoint deputies, assistants or agents to assist in the performance of his duties, and in pursuance thereof to make and enforce such rules as he may deem necessary.

SECTION 14. Disposition of Revenues. All Tax, revenues, funds, assessments, monies, 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 described herein shall be promptly deposited by the Collector for the account of the Town, 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.

Out of the funds on deposit in such special funds, the Collector shall first pay all reasonable and necessary costs and expenses of administering and collecting the Tax described herein and administering the provisions of this Ordinance, as well as the various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the Town.

In compliance with the special election authorizing the renewal of the levy and collection of the Tax described herein, 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 such special funds shall be available for appropriation and expenditure by the Town, solely for the purposes designated in the proposition authorizing the levy of the Tax.

SECTION 15. Accounting for Funds. All funds or accounts described herein may be separate funds or accounts or may be a separate accounting with a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is sustained.

SECTION 16. 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 this Ordinance.

SECTION 17. Uniform Local Sales Tax Code is 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 18. Effect Upon Prior Sales Tax Ordinances. With respect to the Town Tax, this Ordinance shall be considered as additional and supplemental to the ordinances heretofore adopted by the Town, to provide that the Tax now authorized to be levied in the Town shall hereinafter be collected, administered and enforced in the manner provided by the Uniform Local Sales Tax Code and shall not be construed to rescind and repeal any prior resolutions or ordinances of the Town relating to the levy, allocation, distribution and use of the proceeds of the Tax.

SECTION 19. Effective Date. The continuation of the Tax shall be effective on July 1, 2017.

SECTION 20. Term. The Tax shall remain in effect in perpetuity.

SECTION 21. Publication and Recordation. A copy of this Ordinance shall be duly published in the *Lake Charles American Press*, the official journal of the Town, as soon as is reasonably possible. A certified copy of this Ordinance shall be recorded in the mortgage records of Calcasieu Parish, Louisiana.

And the Ordinance was declared adopted on this, the 8<sup>th</sup> day of May, 2017.

Exhibit A

SALES TAX PROPOSITION  
(RENEWAL)

Shall the Town of Iowa, Louisiana (the "Town") be authorized to continue to levy and collect a sales and use tax of one percent (1%) (the "Tax") in perpetuity beginning January 1, 2017, in lieu of the Sales and Use Tax approved by the Town's electorate on November 21, 2015, upon the sale at retail, use, lease or rental, consumption and storage for use or consumption of tangible personal property and on sales of services within the Town, all as presently or hereafter defined in La. R.S. 47:301 to 47:317, inclusive, with collections from levy of the Tax estimated to be \$650,000 for one entire year, with net proceeds of the Tax to be dedicated and used for the following purposes: (1) capital and other improvements to the Town's water works, sewer and wastewater systems; (2) keeping in repair the Town's streets and further improvements to the Town's park system; and (3) other lawful expenditures of the Town, including economic development; and the ability to fund avails of the Tax into debt?

c. Ord. 17-06 – include language required by Sales Tax/State office for Town Ord. ST11 – title read and explanation given as to the purpose of this ordinance. Regular meeting adjourned at 7:39 p.m. for the purpose of a public hearing.

p.m. (1) Public hearing – there being no comments regular meeting resumed at 7:39  
(2) Vote/action – Hardy motioned to approve ordinance; Talbot seconded.  
Motion carried.

The Town Council of the Town of Iowa, Louisiana, met in regular public session at 7:00 o'clock p.m. on May 8, 2017, at the regular meeting place of the Town Council, Iowa City Hall, 115 North Thomson, Iowa, Louisiana, and the following members present:

Julie Fontenot, Larry Hardy, Errol Marshall, Thomas Talbot, Gerald Guidry

ABSENT: none

The meeting was called to order and the roll called with the above result.

Thereupon, the following Ordinance having been introduced on April 10, 2017, pursuant to motion made by Hardy and seconded by Talbot, the roll was called and the following vote was taken and recorded:

YEAS: Hardy, Talbot, Fontenot, Marshall, Guidry

NAYS: none

ABSENT: none

NOT VOTING: none

#### **ORDINANCE NO. 2017-06**

**AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF A ONE PERCENT (1%) SALES AND USE TAX (“TAX”) BY THE TOWN OF IOWA, LOUISIANA, (“TOWN”), FOR A 10 YEAR PERIOD BEGINNING JULY 1, 2017, IN ACCORDANCE WITH THE PROVISIONS AND TERMS OF CHAPTER 2D OF SUBTITLE II, TITLE 47 OF THE LOUISIANA REVISED STATUTES OF 1950, AS IT MAY BE AMENDED (“UNIFORM LOCAL SALES TAX CODE”).**

WHEREAS, pursuant to the provisions of Section 2711(A)(1) of Title 33 of the Louisiana Revised Statutes of 1950, as amended, and Article VI, Sections 7(A), 29(B), 30 and 32 of the Louisiana Constitution of 1974, and the authority granted at a special election held within the Town, on November 21, 2015, the Town now continues the levy and collection of a sales and use tax (the “Tax”) for an additional 10 year period beginning July 1, 2017, the proceeds of which are to be allocated, distributed, and used by the Town, as set forth in the proposition submitted at the election, a copy of which proposition is attached hereto as Exhibit “A” and made a part of this Ordinance as if fully set forth herein; and

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN OF IOWA, LOUISIANA, that:

**SECTION 1. Town Tax.** The continuation of the Tax in favor of the Town authorized at a special election held within the Town, on November 21, 2015, upon the sale at retail, the use, the lease or rental, the consumption, the distribution and storage for use or consumption, of tangible personal property, and upon the sale of services in the Town, shall continue to be assessed, imposed, collected, paid and enforced, in the manner and subject to the terms and provisions of Uniform Local Sales Tax Code, the provisions of which are incorporated by reference herein.

Proceeds of the Tax, described in this section shall continue to be allocated, distributed and used by the Town in the manner and for the purposes described and provided for in Exhibit “A” hereto which is the proposition approved by the electorate of the Town at an election held November 21, 2015.

**SECTION 2. Integrated Bracket Schedule Applicable to Collection.** The Tax described in Section 1 shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950, as amended (R.S. 47:304). The dealers shall remit to the sales tax collector of the Town, the Sales and Use Tax Department of the Calcasieu Parish School Board (“Collector”) and comply with the Uniform Local Sales Tax Code, particularly La. R.S. 47:337.29, the proportionate part of the sales and use taxes collected in the Town in accordance with said integrated bracket schedule.

SECTION 3. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Tax described in this Ordinance, each dealer shall be allowed one percent (1%) of the amount of the Tax due and accounted for and remitted to the Collector in the form of a deduction in submitting his report and/or reports and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

SECTION 4. Exclusions and Exemptions. The Tax imposed under this Ordinance is subject to specific provisions under La. R.S. 47:305 of the Louisiana State sales and use tax laws and La. R.S. 47:337.9 of the Uniform Local Sales Tax Code. The Town has not adopted the optional exclusions or exemptions allowed by Louisiana State sales and use tax law and codified under R.S. 47:337.10, nor shall it adopt any exclusions or exemptions which are not allowed as an exclusion or exemption from Louisiana State sales and use tax. Included within the tax base is every transaction, whether sales, use, lease or rental, or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

SECTION 5. Interest. The interest on the unpaid Tax provided for by La. R.S. 47:337.69 shall be at the rate of one and one-fourth percent (1-1/4%) per month.

SECTION 6. Delinquency Penalty. Penalty on the unpaid Tax as provided by La. R.S. 47:337.70 shall be five percent (5%) per month.

SECTION 7. Penalty for False or Fraudulent Return. Penalty as provided by La. R.S. 47:337.72 shall be fifty percent (50%) of the Tax found to be due.

SECTION 8. Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the Tax or deficiencies found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 9. Penalty for Insufficient Funds Check. The penalty provided in La. R.S. 47:337.74 shall be an amount equal to or greater of one percent (1%) of the check or twenty dollars (\$20.00).

SECTION 10. Attorney Fees. The Collector is authorized to employ private counsel to assist in the collection of any Tax, penalties or interest due under this Ordinance, or to represent him in any proceeding under this Ordinance. If any Tax, penalties or interest due under this Ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten percent (10%) of the Tax, penalties and interest due, shall be paid by the tax debtor. Additional provisions applicable to attorney fees, inclusive of prevailing party and waiver of such fees, are included under LA R.S. 47:337.13.1 of the Uniform Local Sales Tax Code.

SECTION 11. 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 by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply.

SECTION 12. Collector. All sales and use taxes described in this Ordinance shall be collected by a "Collector" as provided by La. R.S. 47:301.(2)(b) which shall mean and include the Calcasieu Parish School Board Sales and Use Tax Department, the entity presently collecting sales and use taxes on behalf of the Town.

SECTION 13. Powers of Collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Ordinance, to appoint deputies, assistants or agents to assist in the performance of his duties, and in pursuance thereof to make and enforce such rules as he may deem necessary.

SECTION 14. Disposition of Revenues. All Tax, revenues, funds, assessments, monies, 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 described herein shall be promptly deposited by the Collector for the account of the Town, 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.

Out of the funds on deposit in such special funds, the Collector shall first pay all reasonable and necessary costs and expenses of administering and collecting the Tax described herein and administering the provisions of this Ordinance, as well as the various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the Town.

In compliance with the special election authorizing the renewal of the levy and collection of the Tax described herein, 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 such special funds shall be available for appropriation and expenditure by the Town, solely for the purposes designated in the proposition authorizing the levy of the Tax.

SECTION 15. Accounting for Funds. All funds or accounts described herein may be separate funds or accounts or may be a separate accounting with a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is sustained.

SECTION 16. 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 this Ordinance.

SECTION 17. Uniform Local Sales Tax Code is 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 18. Effect Upon Prior Sales Tax Ordinances. With respect to the Town Tax, this Ordinance shall be considered as additional and supplemental to the ordinances heretofore adopted by the Town, to provide that the Tax now authorized to be levied in the Town shall hereinafter be collected, administered and enforced in the manner provided by the Uniform Local Sales Tax Code and shall not be construed to rescind and repeal any prior resolutions or ordinances of the Town relating to the levy, allocation, distribution and use of the proceeds of the Tax.

SECTION 19. Effective Date. The continuation of the Tax shall be effective on July 1, 2017.

SECTION 20. Term. The Tax shall remain in effect for ten (10) years (July 1, 2017 through June 30, 2027.)

SECTION 21. Publication and Recordation. A copy of this Ordinance shall be duly published in the *Lake Charles American Press*, the official journal of the Town, as soon as is reasonably possible. A certified copy of this Ordinance shall be recorded in the mortgage records of Calcasieu Parish, Louisiana.

And the Ordinance was declared adopted on this, the 8<sup>th</sup> day of May, 2017.

Exhibit A  
SALES TAX PROPOSITION NO. 2  
(RENEWAL)

Shall the Town of Iowa, Louisiana (the "Town") be authorized to continue to levy and collect a sales and use tax of one percent (1%) (the "Tax") for ten (10) years beginning July 1, 2017, upon the sale at retail, use, lease or rental, consumption and storage for use or consumption of tangible personal property and on sales of services within the Town, all as presently or hereafter defined in La. R.S. 47:301 to 47:317, inclusive, with collections from the levy of the Tax estimated to be \$554,775 for one entire year, with the net proceeds of the Tax to be dedicated and used for the following purposes: (1) maintenance and construction of streets, sidewalks and street lighting; (2) maintenance and construction of sewerage treatment facilities, systems, pumps and sewer lines; and (3) general administrative and general fund needs?

Item 7 – Introduction and reading of the title of the following ordinances:

a. Ordinance 2017- 07 – introduction and reading of title of FY17/18 Budget- the title was read introducing the ordinance which is to adopt the operating budget of FY17/18. Public hearing to be held June 12, 2017 at 115 N. Thomson at 7:00 p.m. This ordinance will be up for adoption at the next regular meeting. The budget ordinance is available for public review at Town Hall.



**ORDINANCE 2017-07**

**AN ORDINANCE adopting an Operating Budget of  
Revenues and Expenditures for the fiscal year beginning  
July 1, 2017 and ending June 30, 2018.**

Item 8 - Police Chief – updates, reminder, reports – Chief Vincent presented the stats for his department. Reminder May 18<sup>th</sup> is the date set for Police Memorial Service starting at 5:30 p.m. in front of the Police Department. A candle light service will be held.

There being no further business Hardy motioned to adjourn at 7:51 p.m.; Talbot seconded. Motion carried.

ATTEST:

\_\_\_\_\_  
Sandra Turley, CMC

\_\_\_\_\_  
Carol Ponthieux, Mayor