

August 22, 2005  
Jonesboro, Louisiana  
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The Jackson Parish Police Jury met in regular session Monday, August 22, 2005 at 6:00 PM in the Jackson Parish Community Center located at 182 Industrial Drive, Jonesboro, Louisiana. Members present: Mr. Carl Atkins, Mr. Eddie Langston, Mr. Darrell Magee, Mr. Nathaniel Zeno, Jr., Dr. Charles Garrett and Mr. Troy Smith. Absent: Mr. Leslie Thompson. Also present: Mr. Douglas Stokes, Assistant District Attorney.

The meeting was called to order by the president. Mr. Magee gave the invocation and Mr. Zeno led the recitation of the Pledge of Allegiance.

Public comments: Lynn Tubb – Caney Lake drawdown  
Tommy Chatham – Caney Lake drawdown

Motion Mr. Smith seconded Mr. Langston to adopt the minutes of the August 8, 2005 meeting.

Mr. Atkins presented the report of the road committee:

“Road Committee  
August 17, 2005

The Road Committee of the Jackson Parish Police Jury met Wednesday, August 17, 2005 at 1:00 PM in the Jackson Parish Community Center located at 182 Industrial Drive, Jonesboro, Louisiana. Members present: Mr. Carl Atkins, Mr. Eddie Langston and Mr. Darrell Magee. Also present: Mr. Nathaniel Zeno, Dr. Charles Garrett and Mr. Troy Smith.

The meeting was called to order by the chairman, Mr. Atkins. Mr. Langston gave the invocation and Mr. Magee led the Pledge of Allegiance.

Paul Riley presented the Engineer’s Report.

Motion Mr. Langston seconded Mr. Magee to recommend the approval of the right of way permit of Universal ENSCO, Inc. for 11 pipeline crossings. Motion carried.

Motion Mr. Langston seconded Mr. Magee to recommend the approval of right of way permit of M. L. Bolls on Slash Pine Road. Motion carried.

Motion Mr. Langston seconded Mr. Magee to recommend the approval of the right of way permit for water service to residents on Short Straw Road. Motion carried.

Motion Mr. Langston seconded Mr. Magee to recommend that the jury authorize the engineer to waive right of way permit performance bond / security fees under \$100. Motion carried.

Motion Mr. Magee seconded Mr. Langston to recommend that the jury approve the revised Heavy Load Permit as presented. Motion carried.

Motion Mr. Langston seconded Mr. Magee to amend agenda to discuss:  
Use of reclaimed asphalt in municipalities  
Overtime.

Motion carried.

Motion Mr. Langston seconded Mr. Magee to rescind prior jury action limiting use of reclaimed asphalt only on parish roads. Motion carried.

Motion Mr. Magee seconded Mr. Langston to recommend that the jury authorize overtime for delivery of reclaimed asphalt.

Motion Mr. Langston seconded Mr. Magee to recommend that the jury approve the repair of Holton Road in Eros using reclaimed asphalt. Motion carried.

Motion Mr. Langston seconded Mr. Magee to recommend that the jury authorize soil borings on East Hodge and North Hodge projects by engineer. Motion carried.

Motion Mr. Atkins seconded Mr. Magee to recommend the jury approve repair of school bus turnarounds. Motion carried.

Motion Mr. Langston seconded Mr. Magee to adjourn. Motion carried.”

Motion Mr. Magee seconded Mr. Smith to adopt the minutes of the August 17, 2005 Road Committee meeting as amended. Motion carried.

Dr. Garrett presented the report of the Finance Committee:

“Finance Committee  
August 17, 2005

The Finance Committee of the Jackson Parish Police Jury met Wednesday, August 17, 2005 at 2:20 PM in the Jackson Parish Community Center located at 182 Industrial Drive, Jonesboro, Louisiana. Members present: Mr. Carl Atkins, Mr. Nathaniel Zeno, Jr. and Dr. Charles Garrett. Also present: Mr. Eddie Langston, Mr. Darrell Magee and Mr. Troy Smith.

The meeting was called to order by the chairman, Dr. Garrett. There were no public comments.

Motion Mr. Zeno seconded Mr. Atkins to amend the agenda to include FCC communication disclaimer. Motion carried.

Motion Mr. Zeno seconded Mr. Atkins to recommend that the jury request that legal counsel prepare a disclaimer for use of the Veteran’s Memorial Park and a disclaimer for all agencies that utilize the parish’s FCC frequency. Motion carried.

Motion Mr. Zeno seconded Mr. Atkins to recommend the of the purchase of a computer for the Permit Officer from Hi-Tech Computers at a cost of \$1,570 from General Fund. Motion carried.

Motion Mr. Zeno seconded Mr. Atkins to recommend the purchase of a tape backup system for the road department computer/server from Hi-Tech Computers at a cost of \$698.70 from Road Fund. Motion carried.

Motion Mr. Atkins seconded Mr. Zeno to recommend that the jury increase reimbursement rate of approved jury travel to 40.5 cents per mile effective September 1, 2005. Motion carried.

Motion Mr. Atkins seconded Mr. Zeno to adjourn. Motion carried.”

Motion Mr. Smith seconded Mr. Langston to adopt the minutes of the August 17, 2005 Finance Committee meeting as corrected. Motion carried.

Mr. Zeno presented the report of the Personnel Committee:

“Personnel Committee

August 17, 2005

The Personnel Committee of the Jackson Parish Police Jury met Wednesday, August 17, 2005 at 2:45 PM in the Jackson Parish Community Center located at 182 Industrial Drive, Jonesboro, Louisiana. Members present: Mr. Nathaniel Zeno, Jr., Dr. Charles Garrett and Mr. Troy Smith. Also present: Mr. Carl Atkins, Mr. Eddie Langston and Mr. Darrell Magee.

The meeting was called to order by the chairman, Mr. Zeno. There were no public comments.

Motion Mr. Smith seconded Dr. Garrett to recommend the nomination of Todd Culpepper for reappointment to the Sparta Groundwater Conservation District Commission representing Jackson Parish. Motion carried.

Motion Dr. Garrett seconded Mr. Zeno to recommend that the jury accept the resignation of Dwight Cooper from the Jackson Parish Watershed Commission. Motion carried.

Motion Mr. Smith seconded Dr. Garrett to recommend the permanent employment of Walter Johnson as Truck Driver at \$9.39 per hour in solid waste department effective August 23, 2005. Motion carried.

Motion Dr. Garrett seconded Mr. Smith to recommend the permanent employment of Gary Dale Layfield, Jr. as Truck Driver at \$9.39 per hour in the road department effective August 29, 2005. Motion carried.

Motion Mr. Smith seconded Dr. Garrett to amend the agenda to include the appointment to the Delta Regional Authority Leadership Institute. Motion carried.

Motion Mr. Smith seconded Mr. Zeno to recommend the nomination of Dr. Charles Garrett as an appointee to the Delta Regional Authority's Delta Leadership Institute Program . Motion carried.

Motion Mr. Smith seconded Dr. Garrett to adjourn. Motion carried."

Motion Mr. Atkins seconded Mr. Magee to adopt the minutes of the August 17, 2005 Personnel Committee as corrected. Motion carried.

The following ordinance was offered for adoption by Mr. Smith and seconded by Mr. Zeno :

**ORDINANCE NO. 04-0822-05**

An ordinance providing for the levy within the Parish of Jackson, State of Louisiana, effective July 1, 2006, of (i) a sixth-tenths of one percent (.6%) sales and use tax and (ii) a four-tenths of one percent (.4%) sales and use tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sale of services in said Parish, providing for the assessment, collection, payment thereof and the dedication of the proceeds of said taxes and the purpose for which the proceeds of the taxes may be expended, such taxes having been authorized at a special election held in the Parish on July 16, 2005.

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 July 16, 2005, the Parish of Jackson, State of Louisiana (the "Parish"), acting through the Police Jury of the Parish of Jackson, State of Louisiana, as its governing authority (the "Governing Authority"), is authorized to levy and collect within the Parish from and after July 1, 2006, (i) a six-tenths of one percent (.6%) sales and use tax (the ".6% Tax") and (ii) a four-tenths of one percent (.4%) sales and use tax (the ".4% Tax") (said taxes being collectively referred to as the "Taxes") for a period of ten (10) years, 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 as defined in applicable statutory authority, pursuant to the following propositions which were approved at said election held on July 16, 2005:

PROPOSITION 1  
(SALES TAX RENEWAL)

SUMMARY: RENEWAL OF A .6% SALES AND USE TAX OF THE PARISH OF JACKSON FOR 10 YEARS FOR WASTE MANAGEMENT AND TO PAY DEBT SERVICE ON WASTE MANAGEMENT.

Shall the Parish of Jackson, State of Louisiana (the "Parish"), under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974 and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect a tax of six-tenths of one percent (.6%) (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 on sales of service in the Parish, as defined by law, for a period of ten (10) years, beginning July 1, 2006, with the proceeds of the Tax, after paying reasonable and necessary costs and expenses of collecting and administering the Tax, to be dedicated for the purpose of waste management and to pay debt service on waste management?

PROPOSITION 2  
(SALES TAX RENEWAL)

SUMMARY: RENEWAL OF A .4% SALES AND USE TAX OF THE PARISH OF JACKSON FOR 10 YEARS FOR BLACKTOPPING AND SEALING ROADS/STREETS, WITH THE PROCEEDS OF THE TAX TO BE SUBJECT TO BEING FUNDED INTO BONDS OR CERTIFICATES OF INDEBTEDNESS.

Shall the Parish of Jackson, State of Louisiana (the "Parish"), under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974 and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect a tax of four-tenths of one percent (.4%) (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 on sales of service in the Parish, as defined by law, for a period of ten (10) years, beginning July 1, 2006, with the proceeds of the Tax, after paying reasonable and necessary costs and expenses of collecting and administering the Tax, to be dedicated for the purpose of blacktopping roads/streets, sealing roads/streets and be further authorized to fund the proceeds of the Tax, from time to time, into bonds or certificates of indebtedness for the purpose of blacktopping and sealing roads/streets in the Parish?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special election of July 16, 2005, it is the desire of this Governing Authority to provide for the levy and collection of the Taxes 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 Jackson, State of Louisiana (the "Governing Authority"), acting as the governing authority of the Parish of Jackson, State of Louisiana, thereof, that:

SECTION 1. Imposition. Pursuant to the authority of a special election held in the Parish of Jackson, State of Louisiana, on July 16, 2005, the Taxes are hereby levied upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property, and upon the lease or rental of tangible personal property and on the sales of services in the Parish of Jackson, State of Louisiana, as defined by law. The Uniform Local Sales Tax Code, as enacted by Act 73 of the 2003 Regular Session of the Louisiana

Legislature and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the Taxes, the provisions of which are hereby incorporated by reference.

SECTION 2. Rate of .6% Tax. The .6% Tax is levied at the rate of six-tenths of one percent (.6%) of the sales price of each item or article of tangible personal property when sold at retail in the Parish, the .6 % Tax to be computed on gross sales for the purpose of remitting the amount of tax due to the Parish, and to include each and every retail sale. The .6% Tax is levied at the rate of six-tenths of one percent (.6%) 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 Parish, provided there shall be no duplication of the .6% Tax. The .6% Tax is levied at the rate of six-tenths of one percent (.6%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined by law, where the lease or rental of such property is an established business, or part of an established business, or the same is incidental or germane to the said business, or of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property. The .6% Tax is levied at the rate of six-tenths of one percent (.6%) of the amount paid or charged for taxable services, as defined by law, performed in the Parish.

SECTION 3. Rate of .4% Tax. The .4% Tax is levied at the rate of four-tenths of one percent (.4%) of the sales price of each item or article of tangible personal property when sold at retail in the Parish, the .4 % Tax to be computed on gross sales for the purpose of remitting the amount of tax due to the Parish, and to include each and every retail sale. The .4% Tax is levied at the rate of four-tenths of one percent (.4%) 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 Parish, provided there shall be no duplication of the .4% Tax. The .4% Tax is levied at the rate of four-tenths of one percent (.4%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined by law, where the lease or rental of such property is an established business, or part of an established business, or the same is incidental or germane to the said business, or of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property. The .4% Tax is levied at the rate of four-tenths of one percent (.4%) of the amount paid or charged for taxable services, as defined by law, performed in the Parish.

SECTION 4. Effective Date. The Taxes shall be effective on July 1, 2006.

SECTION 5. Term. The Taxes shall remain in effect for ten (10) years (July 1, 2006 through June 30, 2016).

SECTION 6. Purposes. The proceeds of the .6% Tax shall be used for the purposes set forth in the proposition approved by the voters in the special election held in the Parish on July 16, 2005, authorizing the .6% Tax, and the proceeds of the .4 % Tax shall be used for the purposes set forth in the proposition approved by the voters in the special election held in the Parish on July 16, 2005, authorizing the .4 % Tax, which propositions are set forth in the preamble hereto.

SECTION 7. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Taxes levied by this ordinance, each dealer shall be allowed two percent (2%) of the amount of Taxes due and accounted for and remitted to the Parish's collector in the form of a deduction in submitting its report and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

SECTION 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 this Governing Authority adopt any exclusions or exemptions authorized by legislation enacted under Article VI, Section 29 (D)(1) of the Constitution of the State of Louisiana of 1974. Included within the base of each Tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana, including the Act.

SECTION 9. Interest on Unpaid Amount of Taxes Due. As authorized by La. R.S. 47:337.69, the interest on unpaid amounts of the Taxes which are due shall be at the rate of one and one-fourth percent (1-¼%) per month.

SECTION 10. Delinquency Penalty. The delinquency penalty, as provided by La. R.S. 47:337.70, shall be five percent (5%) per month on the unpaid amount of the Taxes due for each thirty-day period, not to exceed five thirty-day periods.

SECTION 11. Penalty for False, Fraudulent or Grossly Incorrect Return. The penalty as authorized by La. R.S. 47:337.72 shall be fifty percent (50%) of the amount of the Taxes found to be due.

SECTION 12. Negligence Penalty. The penalty as authorized by La. R.S. 47:337.73 shall be five percent (5%) of the unpaid amount of the Taxes found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 13. Penalty for Insufficient Funds Check. The penalty as authorized by La. R.S. 47:337.74 shall be an amount equal to the greater of one percent (1%) of the check or twenty dollars (\$20.00).

SECTION 14. Attorney Fees. The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under this ordinance, or to represent him in any proceeding under this ordinance. If any taxes, penalties or interest due under this ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION 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 Taxes 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. Distrainment Penalty. The penalty as provided by R.S. 47:337.76 in cases where the distraint procedure is used in the collection of the Taxes 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 by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply.

SECTION 18. Collector. The Taxes levied by this ordinance is authorized to be collected by a "Collector" which term shall mean the Jackson Parish Sales Tax Collection Agency.

SECTION 19. 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 it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.

SECTION 20. Agreement to Collect Taxes on Vehicles. With regard to the collection of the Taxes 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 Taxes, this Governing Authority, acting through the President of the Governing Authority and on behalf of the Parish, is authorized to enter into an agreement or agreements with the Vehicle Commissioner, Department of Public Safety and Corrections, for the collection of the Taxes on such vehicles, as provided by R.S.47:303(B).

SECTION 21. Revenues of Taxes. 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 Taxes shall be promptly deposited by the Collector for the account of the Parish in respective special funds heretofore established and maintained for the deposit of such proceeds, which funds shall be separate bank accounts established and maintained with the regularly designated fiscal agent of the Parish, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to separate accounts established by the Collector with said fiscal agent pending the final determination of the protest or litigation.

In compliance with the said special election of July 16, 2005, authorizing the Taxes, after all reasonable and necessary costs and expenses of collecting and administration of the Taxes have been paid as provided for above, the remaining balances in said special funds shall be available for appropriation and expenditures by the Governing Authority solely for the purposes designated in the applicable proposition authorizing the levy of the Taxes.

SECTION 22. Severability. If any or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

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

SECTION 24. 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 Jackson, State of Louisiana.

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

MEMBERS:	YEAS:	NAYS:	ABSENT:	ABSTAINING:
Carl Atkins	<u>  X  </u>	_____	_____	
Eddie Langston	<u>  X  </u>	_____	_____	
Darrell Magee	<u>  X  </u>	_____	_____	
Nathaniel Zeno, Jr.	<u>  X  </u>	_____	_____	
Leslie Thompson	_____	_____	<u>  X  </u>	
Charles Garrett	<u>  X  </u>	_____	_____	
Troy Smith	<u>  X  </u>	_____	_____	

And the resolution was declared adopted on this, the 22<sup>nd</sup> day of August, 2005.

          /s/ Kenneth Pardue            
Secretary

          /s/ Charles H. Garrett            
President

STATE OF LOUISIANA

PARISH OF JACKSON

I, the undersigned Secretary of the Police Jury of the Parish of Jackson, State of Louisiana (the "Governing Authority"), the governing authority of Parish of Jackson, State of Louisiana, (the "Parish") do hereby certify that the foregoing six (6) pages constitute a true and correct copy of an ordinance adopted by the Governing Authority on August 22, 2005, providing for the levy within the Parish of Jackson, State of Louisiana, effective July 1, 2006, (i) a six-tenths of one percent (.6%) sales and use tax and (ii) a four-tenths of one percent (.4%) sales and use tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sale of services in said Parish, levying and providing for the assessment, collection, payment and dedication of the proceeds of such taxes and the purpose for which the proceeds of the taxes may be expended, such taxes having been authorized at a special election held in the Parish on July 16, 2005.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of said Parish at Jonesboro, Louisiana, on this, the 22<sup>nd</sup> day of August, 2005.

Secretary

(SEAL)

Motion Mr. Zeno seconded Mr. Langston to authorize the president to sign the Streamlined Public Housing Authority Plan Certifications of Compliance for 2005. Motion carried.

Motion Mr. Smith seconded Mr. Atkins to approve the request of the Jackson Parish Sheriff's Office for use of the Jackson Parish Community Center for the purpose of hosting a law enforcement update class with rental fees waived. Motion carried.

Motion Mr. Atkins seconded Mr. Zeno to approve the following purchase requisitions:

Hy-Air Co.	\$1,500.00	Solid Waste
Mid-State Communications	792.25	Solid Waste
G. T. Michelli Co.	5,613.65	Solid Waste
Acme Brick	365.20	General
M & M Mechanical	307.17	General
Quality Tire	340.00	Solid Waste
L. P. Saw Shop	400.00	Road
Hydraulic Depot	3,000.00	Solid Waste
Pardue Wreckers	325.00	Solid Waste
Walpole Tire Service	2,000.00	Solid Waste
Monroe Spring & Brake	500.00	Solid Waste

Hy-Air Co.	1,500.00	Solid Waste
Scott Construction Equipment	8,026.58	Road
Covington Sales	2,800.00	Road

Motion carried.

Mr. Thompson arrived at the meeting.

Motion Mr. Zeno seconded Mr. Thompson to adjourn. Motion carried.