

ORDINANCE NO. __ OF 2025

AN ORDINANCE LEVYING AND AUTHORIZING THE COLLECTION OF VARIOUS TAXES TOTALING 17.000 MILLS PER DOLLAR ON ALL PROPERTY SUBJECT TO AD VALOREM TAXATION WITHIN THE CITY OF SHREVEPORT, LOUISIANA, FOR THE YEAR 2025, IN THE AMOUNTS AND FOR THE PURPOSES DESCRIBED HEREIN, AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

WHEREAS, pursuant to Resolution No. 18 of 2023, adopted by the City Council, acting as the governing authority, of the City of Shreveport, Louisiana, (the "City") on February 2, 2023, and pursuant to La. R.S. 18:1284, ordered and called a special election to be held on Saturday, April 29, 2023, for the purpose of submitting to the qualified voters of the City a total of six (6) propositions; and

WHEREAS, the six (6) propositions proposed to authorize the continuation, levy and collection of special ad valorem taxes therein; and

WHEREAS, on April 29, 2023, all six propositions for the special ad valorem taxes were authorized by the voters for a period of five (5) years, beginning with the year 2023 and ending with the year 2027 (i.e. the taxes expire on December 31, 2027); and

WHEREAS, on Tuesday, July 25, 2023, the City Council did then and there in open and public session proceed to examine and canvass the returns and declare the results of the special election in Resolution No. 103 of 2023; and

WHEREAS, six (6) propositions were submitted to all registered voters of the City on April 29, 2023 and all six (6) propositions were all approved to continue, levy and collect special ad valorem taxes on all the property subject to ad valorem taxation within the City for a period of five (5) years, beginning with the year 2023 and ending with the year 2027 (i.e. the taxes expire on December 31, 2027); and

WHEREAS, the City's six (6) propositions are classified as continuations. A "continuation" may be authorized and occurs before the existing tax expires, at the rolled-up rate, as authorized in Article 7, Section 23 of the Constitution of the State of Louisiana of 1974. Regardless of the classification as a continuation (or renewal) there will be no interruption in the levy and collection of said taxes; and

WHEREAS, ad valorem taxes must be levied each year by the City Council in order for the Tax Assessors of Caddo Parish and Bossier Parish, respectively, to assess taxable property and for the Director of Finance, who is designated as the Ex Officio Tax Collector under Section 10.02(k) of the City Charter, to collect the taxes; and

WHEREAS, 2025 is not a reassessment year; and

WHEREAS, this ordinance levies the 2025 ad valorem property taxes and authorizes the collection of said taxes, as authorized by and pursuant to the special Election held on April 29, 2023, in accordance with La. Const. art. 6, sec. 27(B) and/or La. Const. art. 6, sec. 32; and

WHEREAS, this ordinance also levies a general alimony tax as authorized in accordance with La. Const. art. 6, sec. 27(A) and/or La. Const. art. 6, sec. 32; and

WHEREAS, pursuant to City Charter Section 10.02 (K) the Director of Finance shall have charge of the financial affairs of the City, and, to that end, he or she shall, with the approval of the Chief Administrative Officer, collect

all taxes and licenses the collection of which is not assigned by law or ordinances to some other officer or agency. In the collection of taxes, the Director of Finance shall be the ex officio tax collector of the City and shall have all the powers and duties conferred by law on tax collectors of cities.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Shreveport, Louisiana, in due, legal and regular session convened, that:

I. STREET IMPROVEMENT TAX. An ad valorem tax of 1.080 mills per dollar of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2025; for the purpose of improving, repairing and maintaining the streets of the City of Shreveport, title to which shall be in the public, in accordance with the results of the special election held April 29, 2023 and pursuant to La. Const. art. 6, sec. 27(B) and/or La. Const. art. 6, sec. 32.

2. RECREATIONAL FACILITIES TAX. An ad valorem tax of 0.800 mills per dollar of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2025; for the purpose of operating and supplying recreational facilities and appurtenances and maintaining the same, title to which shall be in the public, in accordance with the results of the special election held April 29, 2023 and pursuant to La. Const. art. 6, sec. 27(B) and/or La. Const. art. 6, sec. 32.

3. SALARY AND WAGE SCHEDULE TAX. An ad valorem tax of 1.080 mills per dollar of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2025; for the purpose of continuing the salary and wage schedule of City employees, in accordance with the results of the special election held April 29, 2023 and pursuant to La. Const. art. 6, sec. 27(8).

4. POLICE AND FIRE PERSONNEL, UNIFORMS AND EQUIPMENT TAX. An ad valorem tax of 1.080 mills per dollar mills per dollar of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2025; for the purpose of police and fire personnel and allowance for uniforms and equipment for said departments, in accordance with the results of the special election held April 29, 2023 and pursuant to La. Const. art. 6, sec. 27(B).

5. TAX FOR PENSIONS, EMPLOYEE LIFE INSURANCE AND HOSPITALIZATION PLAN FOR CITY EMPLOYEES. An ad valorem tax of 1.630 mills per dollar of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2025; for the purpose of providing funds for the City's portion of pensions, employee life insurance and hospitalization plan for City employees, in accordance with the results of the special election held April 29, 2023 and pursuant to La. Const. art. 6, sec. 27(B).

6. THREE PLATOON SYSTEM TAX. An ad valorem tax of 1.420 mills per dollar of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2025; for the purpose of providing revenues sufficient to enable the City of Shreveport to provide a three-platoon system in the Police Department, in accordance with the results of a special election held April 29, 2023 and pursuant to La. Const. art. 6, sec. 27(B).

7. GENERAL ALIMONY TAX. An ad valorem tax of 9.910 mills per dollar of assessed valuation be and the same is hereby levied on all property subject to ad valorem taxation within the City of Shreveport, Louisiana, for the year 2025; for the purpose of general operating expenses of the General Fund, in accordance with and pursuant to La. Const. art. 6, sec. 27(A).

BE IT FURTHER ORDAINED that this Ordinance shall be full authority to the Tax Assessor of the Parish of Caddo, Louisiana and the Tax Assessor of the Parish of Bossier, Louisiana, to extend the taxes herein levied on the assessment rolls of the City of Shreveport, Louisiana for the year 2025.

BE IT FURTHER ORDAINED the tax collector of the City of Shreveport, Louisiana shall collect and remit the same to said taxing authority in accordance with law.

BE IT FURTHER ORDAINED the Director of Finance, Ex Officio Tax Collector of the City of Shreveport, is hereby empowered, authorized, and directed to cause said taxes, as herein above set forth, to be spread upon the tax roll of the City for the year 2025, to collect said ad valorem taxes for and on behalf of said City, according to law, and to place the same to the credit of the funds described herein above as authorized by law.

BE IT FURTHER ORDAINED the taxes herein levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and the collection thereof shall be enforceable in the manner provided by law.

BE IT FURTHER ORDAINED that the Clerk of Council shall provide a certified copy of this ordinance to the Tax Assessor of Caddo Parish and the Tax Assessor of Bossier Parish immediately after its final passage and adoption by the City Council and approval by the Mayor.

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

BE IT FURTHER ORDAINED that all Ordinances, Resolutions or parts thereof in conflict herewith are hereby repealed.

BE IT FURTHER ORDAINED that this Ordinance shall become effective in accordance with the provisions of Shreveport City Charter section 4.23.

THUS DONE AND ORDAINED by the City Council of the City of Shreveport, Louisiana.

APPROVED AS TO LEGAL FORM:

City Attorney Office