

**BOARD OF COMMISSIONERS OF THE  
GARDEN DISTRICT SECURITY DISTRICT  
RESOLUTION NO. 2025-03  
Adopt Plan and Request Levy for 2026**

Trinity Church/ School  
1315 Jackson Avenue  
New Orleans, LA 70130

September 23, 2025

Proposed by Commissioner Schmidt

Seconded by Commissioner Bland

WHEREAS, pursuant to L.S.A. R.S. 33:9091.2, the Garden District Security District (hereinafter sometimes referred to as District), a political subdivision of the State of Louisiana, was created for the primary object and purpose of promoting and encouraging the security of the District; and

WHEREAS, the said Act authorized the City of New Orleans to levy and collect an annual, special ad valorem tax, subject to the homestead exemption, of up to 19 mills on all taxable real property located within the District, subject to the question of the imposition of such tax being approved by a majority of the registered voters of the District voting on the question at a regularly scheduled election; and

WHEREAS, the imposition of said tax, in the amount of 19 mills for five years beginning in 1999 and ending in 2003, was approved by a majority of the voters of the District voting on the question at an election held for that purpose at the same time as the November 3, 1998 general election, and renewed by a majority of the voters in November of 2002 for a period of eight years; and again in February 2010 for an additional eight years; and again in April of 2018 by a majority of the voters allowing the district to continue until 2026,

WHEREAS, the said Act provides that no tax shall be levied until a Plan requiring and requesting the levy of such tax is adopted by the District; and

WHEREAS, the District's maximum authorized millage in 2023 was nineteen (19.00) mills, and the District's actual levy in 2023 was eight (8.00) mills; and

WHEREAS, due to reassessment mandated by the Constitution of the State of Louisiana of 1974, as amended, the District's millage rate was adjusted to maintain revenue neutrality by establishing an adjusted millage to project the collection of special ad valorem taxes in 2023 at the same level as collected in 2024;

WHEREAS, due to reassessment, the District's adjusted maximum millage in 2024 was 7.13 mills based upon an increase in the taxable 2024 assessments, and the District's "prior year's maximum" in 2023 was nineteen (19.00) mills; and

WHEREAS, the District Board of Commissioners desires to collect revenues needed to combat the shortage of law enforcement personnel provided by the City of New Orleans that are available to protect the city and its citizens, to attempt to maintain a strong level of safety for the residents and visitors of the Garden District, to install a robust camera system and additional lighting and to take other appropriate safety measures in the neighborhood; and

WHEREAS, the Garden District Security District held a hearing at 6:00 p.m. on September 23, 2025 at Trinity Episcopal School, 1329 Jackson Avenue, to take comments with respect, among other items, the mills to be collected in the year 2026 and that this hearing and this meeting of the Board of Commissioners of the Garden District Security District meeting was properly noticed and a vote was taken on September 23, 2025; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE GARDEN DISTRICT SECURITY DISTRICT THAT it hereby adopts the following Plan for 2026 stating the services to be provided and estimating the annual cost of providing those services and the number of mills required to be levied on the taxable real property within the district in order to raise the funds required to implement the Plan.

PLAN: The Garden District Security District plans to provide supplemental security in the form of patrols by its contracted security company, and by off-duty New Orleans police officers and other post certified personnel. The District also contemplates taking any additional measures as may be appropriate in order to improve and promote safety and security within the District. The installation of security cameras, a resident technology reporting application and additional lights within the district may be considered.

#### **ESTIMATED COST OF SERVICES**

Based on the previous years of operation of the District, the information gathered from the Assessor regarding assessments and the City of New Orleans regarding collections from 2025, the Board of Commissioners of the Garden District Security District makes the following estimate of expenditures for 2026.

<b>Expenses:</b>		
Private Patrol	daily/ 24 hour coverage	\$ 480,000
NOPD Patrol		486,000
Insurance		35,000
Enhanced Security Program		2,000
Neighborhood Camera Program		244,000
Audit/ Accounting		10,000
Administration/Office:		73,000
Website changes		2,000
Legal Fees		20,000
Election Fees/costs for GDSD Renewal		35,000
Contingency		5,000
		<b><u>1,392,000</u></b>

#### **ESTIMATED MILLS REQUIRED TO PROVIDE SERVICES**

Estimations of expenses were based on current patrol and security services throughout the District considering 72 hours/ day of coverage by trained and certified security officers and NOPD or other qualified law enforcement personnel, including all equipment to properly provide such service. Estimation of income was based a 99% collection rate and net of collection fees. Based YTD income for 2025 as calculated @ 99% collection rate and 7.13 mils.

### REQUEST TO LEVY TAX

Considering the foregoing, for the provision of supplemental security services pursuant to L.S.A. R.S. 33:9092, the Garden District Security District hereby requests and requires that, for the year 2025 the City of New Orleans levy a special ad valorem tax, subject to the homestead exemption, of **7.13 mills** on all taxable real property within the District.

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

Yeas: Charpentier, Holton, LeGardeur, Bland, Schmidt, Wolf, Wood and Barksdale

Nays: None Absent: Dennis, Shugar and Makk

Total: 11

And the Resolution was adopted.

  
Wendell LeGardeur, President

9/25/25  
Date

\_\_\_\_\_  
Date

**GARDEN DISTRICT SECURITY DISTRICT  
RESOLUTION NO. 2025-04  
2026 Budget Approval  
Based on 7.13 mills**

Trinity Episcopal Church/ School  
1315 Jackson Avenue  
New Orleans, LA 70130

September 23, 2025

**Proposed by Commissioner Schmidt**

**Seconded by Commissioner Bland**

WHEREAS, the Board of Commissioners of the Garden District Security District, prepared the attached 2026 Budget; and

WHEREAS, an ad was placed in the official publication and notice was posted that a public hearing would be held on September 23, 2025 beginning at 6:00 p.m. at 1329 Jackson Avenue at Trinity Episcopal School to discuss 2026 budget matters, among other issues, and the said hearing was held; and

WHEREAS, as indicated in GDSD Resolution 2025-03, at least two thirds of the total membership of the Board of Commissioners of the Garden District Security District voted in favor of the Plan and to request the City Council of New Orleans to levy 7.13 mills against all taxable real property located within the District.

**GARDEN DISTRICT SECURITY DISTRICT  
2026 BUDGET  
Proposal Based on 7.13 mills/ 99% collectible**

<b>Fund Balance, Forwarded from 2025</b>	<b>\$ 865,397</b>
Income:	
Revenue from taxes * (net 99% collectible and 4% fee)	\$ 852,000
Prior years taxes	20,000
Interest income	24,000
<b>Total Revenue</b>	<b>\$ 896,000</b>
<b>Expenses:</b>	
Private Patrol daily/ 24 hour coverage	\$ 480,000
NOPD Patrol	486,000
Insurance	35,000
Enhanced Security Program	2,000
Neighborhood Camera Program	244,000

Audit/ Accounting	10,000
Administration/Office:	73,000
Website changes	2,000
Legal Fees	20,000
Election Fees/costs for GDSD Renewal	35,000
Contingency	5,000
	<u>1,392,000</u>

**Projected Balance Forward** **\$ 369,397**

\*Based on YTD collections for 2025 which considered 99% collection rate at 7.13 mils and a 4% city collection fee. Note: At the time of this approval, property tax assessments for 2026 were not yet available from the Assessor's office due to pending appeals and adjustments.


NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE GARDEN DISTRICT SECURITY DISTRICT THAT it hereby adopts the above 2026 budget.

THE FOREGOING RESOLUTION WAS READ IN FULL. THE QUESTION WAS CALLED ON THE ADOPTION THEREOF, AND THE RESULT WAS AS FOLLOWS:

Yeas: Holton, Charpentier, LeGardeur, Bland, Schmidt, Wolf, Barksdale and Wood

Nays: None Absent: Makk, Shugar and Dennis

And the Resolution was adopted.

  
Wendell LeGardeur, President

9/25/25  
Date