

**BOARD OF COMMISSIONERS OF THE
GARDEN DISTRICT SECURITY DISTRICT
RESOLUTION NO. 2023-02
Adopt Plan/ Roll Back/Levy Tax Request for 2024**

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

September 28, 2023

Proposed by Commissioner Schmidt

Seconded by Commissioner Wood

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 must be 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 will be 6.7 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 roll back the millage to neutralize the projected revenue to the adjusted millage of ~ 6.7 mills and 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 28, 2023 at Trinity Church’s Bishop Hall, 1315 Jackson Avenue, to take comments with respect, among other items, the mills to be collected in the year 2024 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 28, 2023; 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 2024 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 2023, the Board of Commissioners of the Garden District Security District makes the following estimate of expenditures for 2024.

EXPENSES

Patrol	daily/ 24 hour coverage	\$1,015,859
NOPD Extra Patrol		124,000
Insurance		35,000
Enhanced Security Program		15,000
Neighborhood Camera Program		166, 880
Audit/ Accounting		10,000
Administration/Office:		66,427
Telephone/ Ipads/Supplies		
GPS /Computer Upgrades		
Website changes		2,000
Legal Fees		10,000
Contingency		5,000
		<u>\$ 1,450,166</u>

ESTIMATED MILLS REQUIRED TO PROVIDE SERVICES

Estimations of expenses were based on current patrol and security services throughout the District considering at least 77 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 on net taxable preliminary assessment information received by the Assessor for the year 2024 (112,734,780) multiplied by 6.7 mills and considering a 99% collection rate and net of collection fees.

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 2024 the City of New Orleans levy a special ad valorem tax, subject to the homestead exemption, of **6.7 mills** on all taxable real property within the District.

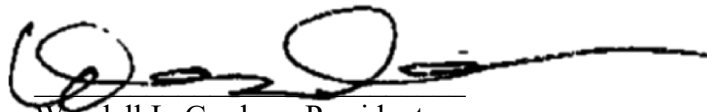
THE FOREGOING RESOLUTION WAS READ IN FULL, THE ROLL WAS CALLED ON ADOPTION THEREOF, AND THE RESULT WAS AS FOLLOWS:

Yeas: Shugar, Schmidt, Wood, Wolf, LeGardeur, Baudouin, Davis, Makk and Sanders

Nays: None Absent: Holton, Charpentier

Total: 11

And the Resolution was adopted.



Wendell LeGardeur, President