

NEW ORLEANS CITY COUNCIL
FREDDIE KING III
COUNCILMEMBER - DISTRICT C

April 8, 2026

Aisha Collier
Clerk of Council
City Hall – Room 1E04
1300 Perdido Street
New Orleans, LA 70112

Dear Madam Clerk:

Pursuant to the procedures and conditions of the Tax Abatement program set forth in RTA Resolution No. R-25-274, the New Orleans City Council, District C, has acquired a recommendation of *approval* from the Mayor's Office of Economic Development and now seeks to request a scheduled public hearing date for the following Restoration Tax Abatement application:

- **RTA Application #20250130**
1419-1421 Dauphine Street | 1419-1421 Dauphine Street LLC
Laura Barth | Permit Liaison | Zach Smith Consulting
000 S Norman C Francis Pkwy | New Orleans, LA 70125

If you have any questions, please contact me at 658-1033.

Respectfully submitted,

Winston Fiore
Chief of Staff, Land Use
Office of Freddie King III
Councilmember, District "C"
New Orleans City Council

Attachment(s): RTA Report

cc: Tracey Jackson Bush, Mayor's Office of Economic Development



CITY OF NEW ORLEANS

Mayor's Office of Economic Development
1340 Poydras Street • Suite 1800 • New Orleans, Louisiana 70112 • (504)658.4200

Restoration Tax Abatement Review Committee Review

Tuesday, February 24, 2026

CONSIDERATION:

RTA RULES: RTA Resolution # [R-25-274](#)

RTA APPLICATION #: [2025130](#) | [Initial 5-Year Tax Exemption](#)

APPLICANT: [1419-1421 Dauphine Street LLC](#)

PROJECT ADDRESS: [1419-1421 Dauphine Street](#)

PROJECT: [Bed & Breakfast Project](#) | [Commercial](#)

PREPARED BY:

Tracey Jackson Bush, Restoration Tax Abatement Administrator
Mayor's Office of Economic Development

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RTA REQUEST | BED & BREAKFAST PROJECT

I. PROPERTY OWNER(S)

- Applicant / Owner: 1419-1421 Dauphine Street LLC
- Principal Owners: Frank Glaser and Dan Glaser
- Applicant Representative(s): Laura Barth, Zach Smith Consulting

II. PROJECT DESCRIPTION

This is a property located in the Faubourg Marigny Historic District. The property was built sometime around 1895 according to Sanborn Maps. The property has been a **Bed and Breakfast** with 8 principal bedrooms and a 9th bedroom for the Innkeeper since 2012. The renovations include needed repairs so the property can re-open and continue to serve the area as a Bed and Breakfast for tourism. The renovations include new walls, cabinetry, countertops, painting, flooring, tiling, lighting, and plumbing. There were previous renovations in 2024 to correct the property to become a single-family home by consolidating the 2 meters into 1 and re-roof as needed. The new hires needed for the Bed and Breakfast to reopen include 5 positions including inn keeper, maintenance, and cleaners totaling a projected \$215,000 in payroll. Renovations also included 30 construction works over the duration of the project. The BnB is projected to contribute \$22,500 in sales tax revenue from nightly rentals.

III. PROJECT ENROLLMENT

Pursuant to RTA Council Resolution [R-25-274](#) adopted May 22, 2025 (as well as [La Admin Code Title 13 Section I-903\(A\)\(B\)](#)), the Applicant must first satisfy any pre-submission filing requirements mandated by the Louisiana Office of Economic Development, including any required advance-notification filings.

Advance Note Filed: June 3, 2025

Application Filed: June 27, 2025

Project Dates: June 4, 2025~August 4, 2025

Projected effective date of the tax exemption: July 31, 2026

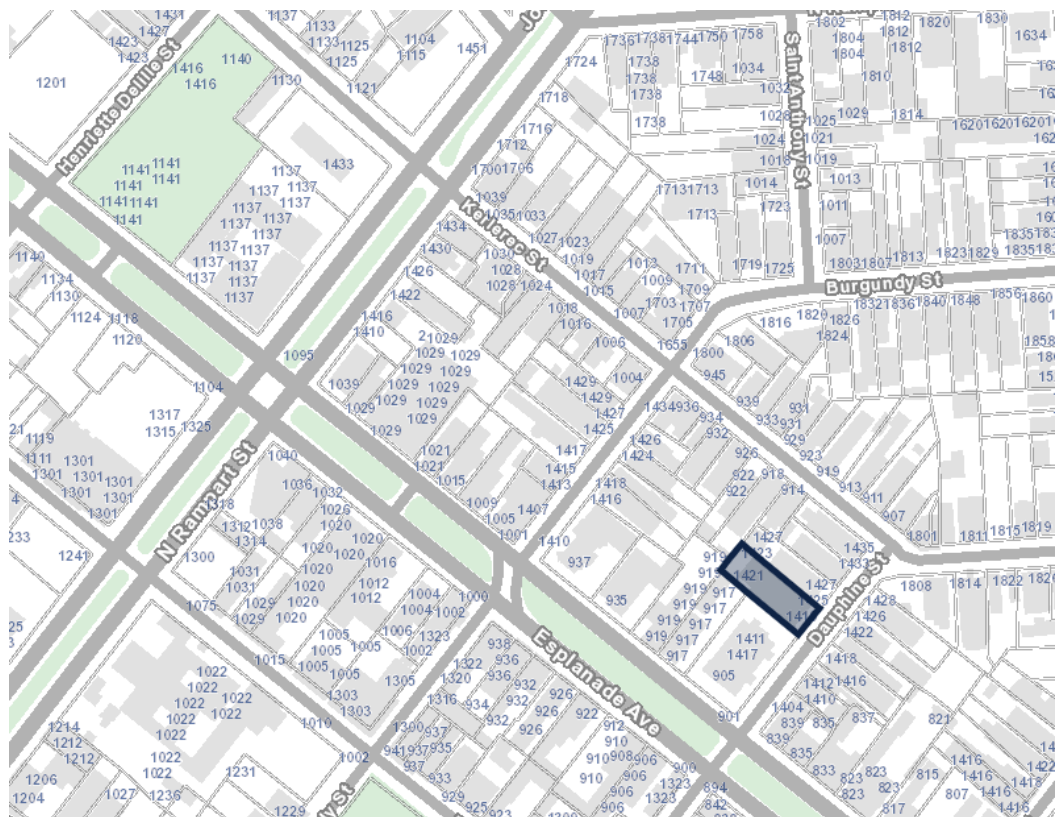
Projected 5-year period: August 1, 2026 ~ July 31, 2031

IV. BEFORE & AFTER APPRAISAL VALUES

- Pre-improvement appraisal value of the property = \$1,880,000
- Post-improvement appraisal projection = \$3,225,000

V. PROJECT LOCATION

- PHYSICAL LOCATION: 1419-1421 Dauphine Street, between Esplanade Ave and Jena Street
- LEGAL DESCRIPTION: 1. SQ 265 LOT 20, 2. 40X128
- COUNCIL DISTRICT: District C, Freddie King III
- DISTRICT LOCATION: Faubourg Marigny Historic District (local – HDLC and national – NRHD)
- ZONING DISTRICT | LAND USE | CZO: HMR-1 - [Historic Marigny/Tremé/Bywater Residential District](#) | [Residential Historic Core](#)
- LICENSED | PERMITTED | CONDITIONAL USE: listed in Table 9-1
actual intended use is a "bed & breakfast" which is a conditional use within the zoning district



VI. CAPITAL INVESTMENT

The cost of the restoration and improvements for 1419-1421 Dauphine Street is defined in the contractor's Project Completion Report and Accounting Summary upon contract completion. See projections below:

- Estimated materials purchased = \$87,200
- Estimated equipment purchased = \$0
- Estimated labor = \$104,651
- Estimated engineering = \$0

- The estimated grand total of the entire project = \$191,851

Meets minimum renovation of 25% of the pre-improved assessed value of the existing structure ($\$171,770 \times 25\% = \$42,943$) = Yes

VII. PERMITS (see exhibit 7)

Declared Building Permit Job Value = \$191,851

(materials, machinery/equipment, and labor are reported at \$191,851 and are fully reflected in permitting records as required)

VIII. OTHER FINANCIAL RESOURCES

Additional Tax Breaks and Financial Incentives pursued by the Applicant:

- None Reported

IX. VALUE OF TAX ABATEMENT (see exhibits 2 and 3)

Assessor's Office and Bureau of Treasury Information:

(based on 2024 Pre-construction Tax Year)

- Improvement/building assessed value pre-renovation to be considered for tax abatement = \$171,770
- If awarded the RTA, the owner will pay property taxes at the total pre-improved assessed valuation (\$192,250) of the building for 5 years
- The amount of ad valorem (property) taxes paid on this property for the year prior to construction: \$25,760
- The projected total post-renovation assessed value is estimated at \$270,000 which reflects a significant increase in property value (estimating roughly \$36,040 [\$249,520 - post building assessment] in post-renovated taxes)
- 45% increase in assessed building value forecasted resulting from project improvements (increasing from \$171,770 to \$249,520)
- Property Taxes Paid 1st Year Post Incentive: \$82,743 (based on C.B.A.)
- Estimated Annual Sales Tax Revenue: \$450,000
- Applicant's Property Tax Status is currently "up to date"

Estimated Incentive Value | ASSESSOR'S OFFICE Formula:

- 5-year estimated recipient tax benefit is valued at \$52,089; value based on the property's pre-assessed value and a post-projected assessed value (if land value remains unchanged)
- 5-year estimated cumulative deferred building assessment valued at \$388,750

X. LABOR MARKET IMPACT

- The estimated number of *construction jobs* is 30
- The estimated number of *permanent jobs* created is 5 (*Orleans Parish*)

XI. DBE PARTICIPATION STATUS (see exhibit 4)

Upon Office of Supplier Diversity's review of 1419-1421 Dauphine Street, the following assessment was determined:

DBE Commitment to 35% Goal: 75% DBE Utilization
Verified DBE Subcontracting Contract Value: \$143,451
DBE Firms: 1

OSD has determined *compliance* with the goals set forth by Code of the City of New Orleans §70-432.1 (See OSD letter below). Clementine Construction, a certified LAUCP, was the General Contractor on the project and achieved 75% DBE participation.

XII. IMPACT MODEL / COST BENEFIT ANALYSIS (CBA) SUMMARY (see exhibit 5)

The ratio of the project's *Net Impact (inclusive of the General Fund and Public Benefits)* to the project's Total Local Incentive Value is 2.4x (exceeds the threshold of "1"). This positive ratio indicates that, during the five-year RTA period, the anticipated public benefit (new sales tax collections) of the project outweighs the anticipated public cost (forgone increased property tax). The net impact figure includes general fund tax collections and other public benefit taxes.

XIII. HIRE NOLA/LIVING WAGE

Office of Workforce Development's Validation Report confirms compliance.

XIV. PROJECT ASSESSMENT SUMMARY (see exhibit 9)

The OED determined that the Application satisfies all requisite program criteria set forth in La Admin Code Title 13 Chapter 9 R.T.A. and RTA Council Resolution R-25-274.

XV. RTA COMMITTEE RECOMMENDATION

The RTA Review Committee unanimously agreed in favor of this bed and breakfast project (5-0) based on compliance with all local criteria. With that, the committee has recommended **approval** of the tax abatement.

SUPPORT DOCUMENTS

Exhibit 1: PRO FORMA EVALUATION

Net income results show financial stability over the 5-year abatement period.

1419 Dauphine 5 Year Proforma					
	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue	\$ 450,000	\$ 472,500	\$ 505,575	\$ 520,742	\$ 531,157
Operating Expenses					
Management Fees	72,000	75,600	80,892	83,319	84,985
Repairs and Maintenance	36,000	37,800	40,446	41,659	42,493
Turnover Cleaning	27,000	28,350	30,335	31,245	31,869
Property Supplies	4,800	4,800	4,800	4,800	4,800
Landscaping	3,100	3,200	3,300	3,400	3,500
Utilities	45,000	47,250	50,558	52,074	53,116
Insurance	16,675	17,009	17,349	17,696	18,050
Real Estate Taxes	25,375	25,375	25,375	25,375	25,375
Legal and Professional Fees	3,500	3,500	3,500	3,500	3,500
Total Operating Expenses	233,450	242,884	256,554	263,068	267,687
Net Operating Income	216,550	229,617	249,021	257,675	263,470
Other Expenses					
Interest Expense	102,900	101,800	99,100	96,500	92,900
Total Other Expenses	102,900	101,800	99,100	96,500	92,900
Net Income	\$ 113,650	\$ 127,817	\$ 149,921	\$ 161,175	\$ 170,570

Exhibit 2: ASSESSOR'S OFFICE VALUE INFORMATION

Pre-Construction Year (2024)	Land Apr	Bldg Apr	Total Apr	Land Asmt	Bldg Asmt	Tot Asmt
	204,800	1,717,700	1,922,500	20,480	171,770	192,250

Post-Improvement Construction Value	Land Apr	Bldg Apr	Total Apr	Land Asmt	Bldg Asmt	Tot Asmt
	204800	2495200	2700000	20480	249520	270000

Assessor's Office Total 5- Year Tax Savings Formula (Incentive Value):

(Post-Construction Bldg Asmt – Pre-construction Bldg Asmt) X 5 years = Total 5-year Deferred ASMT X

Millage Year prior to Construction = **\$52,089**

Compiled by: Devin Johnson, Orleans Parish Assessor's Office

LED Formula TJB:

Project Amount X Asmt X Milage Rate X 5 =

191,851 x 0.15 x 0.13399 x 5 = **\$19,280**

Note: Unlike the state's cost value approach which factors in only the investment amount, the Assessor's Office income-based approach produces a figure that reflects actual market value which explains the differing projections

Valuation

	2025 Certified	2024 Certified	2023 Certified
Land Value	\$55,900	\$55,900	\$48,900
+ Building Value	\$364,100	\$364,100	\$244,300
= Total Value	\$420,000	\$420,000	\$293,200
Assessed Land Value	\$5,590	\$5,590	\$4,890
+ Assessed Building Value	\$36,410	\$36,410	\$24,430
= Total Assessed Value	\$42,000	\$42,000	\$29,320
- Total Exemption Value	(\$7,500)	(\$7,500)	(\$7,500)
= Taxable Assessment	\$34,500	\$34,500	\$21,820
Special Assessment Treatment			
Age Freeze			
Disability Freeze			
Assessment Change			
Tax Contract			

Sales

Sale/Transfer Date	Price	Grantor	Grantee	Notarial Archive Number	Instrument Number
5/1/2003	\$0	JOHNSON JANET E	JOHNSON JANET E	201317516	533043
5/17/2001	\$275,000		JOHNSON JANET E	01-22611	000217699

Photos



Exhibit 3: BUREAU OF TREASURY TAX INVOICE INFO

CITY OF NEW ORLEANS 2024 Original Real Estate Tax Bill

BUREAU OF THE TREASURY
1300 PERDIDO ST RM 1W40
NEW ORLEANS, LA 70112



TAX BILL NO	LAND ASSESSMENT
37W101519	20,480
DELINQUENT DATE	IMPROVEMENT ASSESSMENT
03/01/2024	171,770
PROPERTY LOCATION	HOMESTEAD EXEMPTION
1419 DAUPHINE ST	0
LEGAL DESCRIPTION	
SQ 265 LOT 20	
40X128	

1419-1421 DAUPHINE STREET LLC
3867 PLAZA TOWER
FIRST FLOOR
BATON ROUGE LA 70816

Mortgage lenders have direct access to pay real estate taxes that they have escrowed. If you are unsure of your lender's intent, please contact them directly, to ensure a timely, single tax payment.

NEED TO CORRECT YOUR MAILING ADDRESS?

Please provide your authorization for a change of address DIRECTLY to the assessor. Use the form available at the assessor's website (www.nolaassessor.com) or call the assessor's office at 504-754-8811 for directions.

ONLY PAYMENTS are processed at P.O Box 62600 as shown on our payment stub
Legal process and other correspondence must be sent to 1300 PERDIDO ST RM 1W40, NEW ORLEANS, LA 70112

Delinquency interest accrues at 1% per month on all delinquent taxes and special district fees. Any partial payments tendered will be applied to oldest debts first and in compliance with city ordinance outstanding liens will be paid before other debts owed. Residential properties meeting the criteria for phase-in of the total assessment increase have been identified here by the "Act 718" notation and the tax computations adjusted accordingly.

DETAIL OF BILL

This bill reflects payments through 01/31/2024

Period	Type	Delinquent Date	Tax/Lien	Interest	City/Coll. Fee	Tax Sale Costs	Total Paid	Total Due
2024	REAL ESTATE	03/01/2024	25,759.62	0.00	0.00	0.00	0.00	25,759.62

TAXES SOLD FOR YEARS: NONE

ATTENTION TAXPAYERS

Non-Adjudicated properties with 2021, 2022, or 2023 delinquent taxes or fees may be included for tax sale processing and its cost in 2024. Full payment now is the only means to ensure avoidance of tax sale processing and costs. The Treasury Bureau in City Hall, Room 1W40, is staffed Monday through Friday. For payment questions call 1-888-387-8027.
If you qualify for a homestead exemption that has not been granted for 2024 or you have questions on your assessed value, owner's name, mailing address or legal description, contact the assessor's office at 504-754-8811. However delinquent taxes under review for adjustment by the assessor remain subject to tax sale processing and costs. Tax refunds are available if a lower tax liability is later authorized.

PLEASE MAKE CHECKS PAYABLE TO THE CITY OF NEW ORLEANS

ALWAYS RETURN this portion when paying by mail.

Please ensure the City's return address appears in the return envelope window and write your property location on your check.
You may pay this bill online at www.nola.gov. See reverse for how your tax dollars are spent

2024 Original Real Estate Tax Bill
Tax Bill No.: 37W101519
Location: 1419 DAUPHINE ST
Owner: 1419-1421 DAUPHINE STREET LLC
3867 PLAZA TOWER
FIRST FLOOR

TOTAL DUE BY: 02/29/2024	PAYMENT AMOUNT ENCLOSED
\$25,759.62	

All payments must be made in U.S. funds
and drawn on a U.S. financial institution

City of N.O. Ad Valorem Tax
Department 165025
P O Box 62600
New Orleans, LA 70162-2600



9*****1419-DAUPHINEST0002575962202401650253

Your 2024 Tax Payment at Work
Tax Bill No: 37W101519
Property Location: 1419 DAUPHINE ST

Authority	Fund	Mill Amount	Amount Due
AUDUBON COMMISSION	AUDUBON COMMISSION	1.71	328.75
BOARD OF LIQUIDATION, CITY DEBT	BOARD OF LIQUIDATION, CITY DEBT	16.50	3,172.13
CITY PARK IMPROVEMENT ASSOCIATION	CITY PARK IMPROVEMENT ASSOCIATION	0.54	103.82
EARLY CHILDHOOD CARE & EDUCATION	EARLY CHILDHOOD CARE & EDUCATION	4.39	843.98
FIRE PROTECTION	FIRE PROTECTION	6.84	1,314.99
GENERAL MUNICIPAL FUND	GENERAL MUNICIPAL	1.05	201.86
GENERAL MUNICIPAL FUND	GENERAL MUNICIPAL PURPOSES	12.23	2,351.22
LAW ENFORCEMENT DISTRICT	LAW ENFORCEMENT DISTRICT - SHERIFF	2.46	472.94
LEVEE DISTRICT, EAST BANK	LEVEE DISTRICT, ORLEANS	10.79	2,074.38
PUBLIC LIBRARY	LIBRARY, PUBLIC	4.32	830.52
NEW ORLEANS DEPT. OF PARKS & PARKWAYS	NEW ORLEANS DEPT. OF PARKS & PARKWAYS	1.59	305.68
NEW ORLEANS RECREATION DEVELOPMENT	NEW ORLEANS RECREATION DEVELOPMENT COMM.	1.71	328.75
POLICE & FIRE DEPARTMENTS	POLICE & FIRE DEPTS, PLATOON SYS	3.75	720.94
POLICE & FIRE DEPARTMENTS	POLICE & FIRE DEPTS, PLATOON SYS - 2	1.87	359.51
POLICE PROTECTION	POLICE PROTECTION	4.67	897.81
ORLEANS PARISH SCHOOL BOARD	SCHOOL BOARD, ORLEANS PARISH	45.31	8,710.85
SEWERAGE AND WATER BOARD	SEWERAGE & WATER BOARD, DRAINAGE - 2	3.92	753.62
SEWERAGE AND WATER BOARD	SEWERAGE & WATER BOARD, DRAINAGE - 3	4.14	795.92
SEWERAGE AND WATER BOARD	SEWERAGE & WATER BOARD, DRAINAGE - 4	6.20	1,191.95
TOTAL			25,759.62

Bill No: 37W101519

Wednesday January 31 2024 11:58 AM

User: jfrank

Period	Type	Delinquent Date	Tax/Lien	Interest	City/Coll. Fee	Tax Sale Costs	Total Paid	Total Due
2024	REAL ESTATE	03/01/2024	25,759.62	0.00	0.00	0.00	0.00	25,759.62

No payments have been made under protest at this time as construction was completed in late 2025 and the improvements are not yet reflected on the tax rolls.

Exhibit 4: DBE PARTICIPATION VALIDATION MEMO



OFFICE OF SUPPLIER DIVERSITY CITY OF NEW ORLEANS

Helena Moreno
MAYOR

RESTORATION TAX ABATEMENT PROJECT EVALUATION

Date: February 24, 2026

To: Tracey M. Jackson, Mayor's Office of Economic Development

From: Justin Nwokolo, Office of Supplier Diversity

Re: #20250130

Address: 1419-21 Dauphine Street

Applicant: 1419-1421 Dauphine Street LLC

Division II of Article IV of Chapter 70 of the code of the City of New Orleans establishes an overall goal of thirty-five percent (35%) for the utilization of Disadvantaged Business Enterprises (DBE) for all public spending or private projects that utilize public funding or incentives. This division applies to Restoration Tax Abatement credits for commercial structures and owner-occupied residential properties exceeding six (6) residential units.

- RTA Application Investment: \$191,851 (\$191,851 permit job value used for OSD calculation)
- Restoration Tax Abatement Incentive Value: \$52,089
- DBE Goal: 35%
- DBE Subcontracting Contract Value: \$143,451
- DBE Utilization Percentage: 75%

DBE's on the project:

- Clementine Construction LLC

OFFICE OF SUPPLIER DIVERSITY EVALUATION

The Office of Supplier Diversity has completed its review of the applicant's DBE commitment and utilization. Upon comprehensive evaluation and review of the applicant's documented DBE Participation Plan and Good Faith Efforts, OSD finds the RTA Applicant COMPLIANT with the OSD's DBE requirements.

NOTE: The OSD reserves the right to rescind its decision should further investigation be required.

Copies of the DBE Plan and above referenced documentation are on file and can be provided upon request.

Justin Nwokolo
Office of Supplier Diversity
Email: Justin.Nwokolo@nola.gov
Office: 504-658-4281 | Cell: 504-816-0974

Exhibit 5: IN-HOUSE IMPACT MODEL / COST BENEFIT ANALYSIS MEMO



MEMORANDUM

City of New Orleans Mayor's Office of Economic Development
1340 Poydras Street | Suite 1800 | New Orleans, Louisiana 70112 | (504)658.4200

RESTORATION TAX ABATEMENT COST BENEFIT ANALYSIS

FEBRUARY 19, 2026

RTA# 20250130; ADDRESS: 1416-21 DAUPHINE STREET

With the utilization of a project assessment system, the City of New Orleans is able to estimate the impact of potential new businesses and new developments in the City. The system estimates economic impact, real estate impact, and fiscal impact. The information and observations contained in the project assessment system report are based on present knowledge of the components of development, and of the current physical, socioeconomic and fiscal conditions of the affected areas. Every reasonable effort has been made to ensure that the data contained in the study reflects the most accurate and timely information available. The study is based on estimates, assumptions and information from various research efforts. The analysis is intended only to aid in making policy decisions relative to its economic development strategy. No warranty or representation is made so that any of the projected values or results contained herein will be achieved.

Per a review of the applicant's Restoration Tax Abatement (RTA) Program Cost/Benefit Analysis Form for the above-referenced project, a summary of projections calculated using NOLABA's project assessment system is presented below.

The ratio of the project's **Net Impact** (A) to the project's Total Local Incentive Value (E) is **2.4x**. This positive ratio indicates that, during the five-year RTA period, the project's anticipated public benefit of new sales taxes outweighs the anticipated public cost (forgone increased property tax). The net impact figure includes all taxes and fees paid to the City's general fund (sales tax: 2.5%) and all public benefit taxes¹ allocated to public entities and organizations that benefit the city as a whole.

The net impact ratio includes general fund tax collections and other public benefit taxes, thereby capturing the largest possible impact of the project.

In year six, assuming there is no extension to the RTA, the project will generate **\$82,743** in public revenue (\$25,760 paid in property taxes the year prior to improvements).

Project Impact Summary	5 Year Total	5 Year Annual Average
A. Net Impact of the Project ²	\$138,233	\$23,039
B. General Fund Net Impact ²	-\$14,968	-\$2,495
C. Direct Property Tax Paid to City of New Orleans ³	\$141,121	\$28,224
D. Total Direct Sales Tax Generated ²	\$195,563	\$32,594
E. Total Local Incentive Value ³	\$58,400	\$11,680

¹ Public Benefit taxes include the following: For sales tax revenue, the portion that is allocated to Regional Transit Authority (1%) and Orleans Parish School Board (1.5%); for hotel tax revenue, the portion that is allocated to Louisiana Stadium and Exhibition District (4%) and New Orleans Exhibition Hall Authority Tax (3%).

² These figures are intended only as a general guidance as to how the City of New Orleans could be impacted by the selected development. The figures are based on the current economic structure and tax rates of the City of New Orleans and various operating and financial assumptions. The net impact differs from the general fund impact and includes other public benefit of taxes generated for local public entities.

³ These figures reflect the City of New Orleans millage rates for the year prior to construction and do not take into account any special taxing district or security district fee or millage.

Exhibit 6: HIRE NOLA/LIVING WAGE VALIDATION SHEET



**HIRE NOLA
OFFICE OF WORKFORCE DEVELOPMENT
Contract Routing Form**

HIRE NOLA			
RTA#20250130		Project: 1419-21 Dauphine Street	
Date: 2/16/2026		Department: Economic Development	
Contract Value: \$191,851		Project Manager: Tracey Jackson	
Hire NOLA GFE Participation Goals			
Hire NOLA GFE Attestation: Document Received			
Hire NOLA Manpower Utilization Form: Document Received			
Hire NOLA Local Hire Plan: Document Received			
Hire NOLA Compliance Review			
		The bidder/respondent has demonstrated sufficient good faith efforts and submitted all required Hire NOLA documentation in their post-bid package.	
Hire NOLA Participation Summary			
Contractor	Scope of Work	Contract Value	Number of New Hires
General Contractors	General Demo/Construction	\$191,851	5

If you have any questions or require additional information, please contact me via e-mail or telephone.
Trey Tapp- tremon.tapp@nola.gov

SAFETY & PERMITS

BUILDING PERMIT

DESCRIPTION OF APPROVED WORK

Replacement of cabinets, countertops, tile and fixtures in existing locations. New paint throughout. Refinish wood floors throughout. ☐ ☐ ☐ ☐ NO EXTERIOR WORK APPROVED OTHER THAN PAINTING. Contact HDLC if additional exterior work is necessary.

USE TYPE: Single Family Dwelling
IMPROVEMENT TYPE: Renovation (Non-Structural)
ZONING: HMR-1

FLOOD ZONE:
ELEVATION REQUIREMENT:
VALUE OF APPROVED WORK: \$191,851.00

NOT VALID UNLESS POSTED ON SITE

THIS PERMIT MUST REMAIN PUBLICLY POSTED AT ALL TIMES WHILE WORK IS IN PROGRESS

Verify the authenticity of this permit or find more information about the project by visiting nola.gov/onestop or by scanning this code using a smartphone and searching the permit number in the dark blue oval at the top of the page. This permit conveys no right to violate any provisions of the New Orleans Amendments to the International Building Code or Comprehensive Zoning Ordinance. A permit becomes invalid unless the work authorized by the permit is commenced within 180 days after its issuance, or if the work authorized on the permit is suspended or abandoned for a period of 180 days after the time the work is commenced. This permit conveys no right to occupy any street, alley, or part thereof, either temporarily or permanently. Encroachments on public property must be approved by the appropriate City agency; separate permits must be obtained from other City or State agencies as required by law. This permit is subject to issuance of a final Certificate of Occupancy or Certificate of Completion; otherwise same is null and void. It is unlawful to occupy any building or portion thereof without said certificate.



IT IS UNLAWFUL TO POUR ANY FOUNDATION, CLOSE ANY WALL, OR COVER ANY SPACE WITHOUT PRIOR APPROVAL FROM THE BUILDING INSPECTION DIVISION. FOR INFORMATION OR TO SCHEDULE AN INSPECTION, PLEASE CALL 504-658-7100.

1340 Poydras St, Suite 800 • New Orleans • LA • 70112 • (504) 658-7100 • nola.gov/onestop
SOLO EL TRABAJO DESCRITO ANTERIORMENTE PUEDE REALIZARSE LEGALMENTE EN ESTE EDIFICIO

1419 Dauphine St

25-09957-RNVN

5/3/2025

Applicant: Banks Marcie

Exhibit 8: PHOTOS



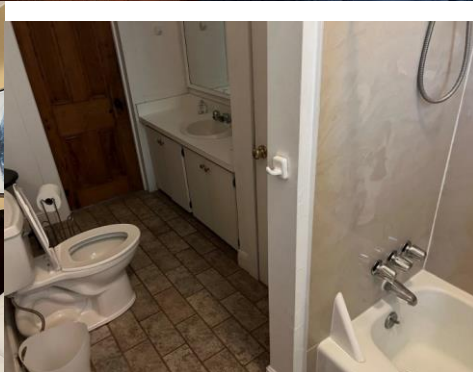




Exhibit 9: RESTORATION TAX ABATEMENT PROJECT COMPLIANCE REVIEW SUMMARY

Assessment of RTA applicant's submission based on local guideline requirements found in New Orleans City Council Resolution No. R-25-274.
 RTA #: 20250130 Address: 1419-1421 Dauphine Street Type: Bed & Breakfast Project

#	LOCAL REVIEW BASED ON COUNCIL CRITERIA & GUIDELINES				COMPLIANT		
					Yes	No	N/A
1	Advance Notification and Application filed prior to construction (Original Commercial and Residential Applicants): ☒	Renewal Application filed within six months of original contract expiration. Must substantiate proof that property taxes have not been paid on the "renewal" improvements made by the project: ☐	Transfer Application filed during the term of contract: ☐	X			
2	RTA Applicant's estimated project investment total is reflected in their declared building permit(s) job value			X			
3	A minimum renovation investment of 25% of the pre-improved assessed value of the existing structure has been satisfied			X			
4	Project expansion does not extend beyond 10% of the original footprint / exterior walls			X			
5	Cost Benefit Analysis forecasts a net impact (including general fund and public benefits) that outweighs the local tax incentive value (income producing projects ONLY)			X			
6	Property Tax Account is current in accordance with state and local rules ([R.S. 47:4315 (A) (4)], [R.S. 47:1998], and [Council Resolution No. R-25-274 (A)(1)(e)]). These taxes shall be paid under protest			X			
7	DBE Goal Met: 35% DBE participation or Good Faith Efforts (applicable to commercial projects and residential projects exceeding six residential units)			X			
8	Hire NOLA and Living Wage goals met (applicable to projects ≥ \$150,000)			X			
9	Commercial Administrative Documents: Affidavit, Detailed Project Description, Project Cost Reporting form, Pre and Post Comprehensive Appraisal, Eligibility Certification Form, Pro Forma and Project Photos. Absence of any 1(one) of these items shall result in noncompliance: ☒	Residential Administrative Documents: Affidavit, Detailed Project Description, Project Cost Reporting form, Pre and Post Comprehensive Appraisal, Eligibility Certification Form, Pro Forma and Project Photos. Absence of any 1(one) of these items shall result in noncompliance: ☐	Renewal Administrative Documents: Affidavit, Detailed Project Description, Project Cost Reporting form, DBE, Mortgage Amortization Schedule (if applicable), Tax Returns. Absence of any 1(one) of these items shall result in noncompliance: ☐	Transfer Administrative Documents: Affidavit, Hotel/Motel Eligibility Documentation, For Transfer projects implementing new improvements – "original application" request documents apply. Absence of any 1(one) of these items shall result in noncompliance: ☐	X		
10	No property violations				X		
11	Positive Return On Equity Assessment (In lieu of cost benefit analysis – for RENEWAL PROJECTS only)					X	
12	RTA contract transfer request submitted to the Mayor's Office of Economic Development prior to March 19, 2009, during the initial term of the RTA. RTA contract transfer request for hotel and motel projects where the "property management company remains unchanged." Property owners that held reasonable beliefs that they were participants in the RTA program in that these owners were given assurances of their property's coverage by an RTA and property tax rolls, in fact, reflected an RTA, but failed to complete all required paperwork					X	

OFFICE OF ECONOMIC DEVELOPMENT
CITY OF NEW ORLEANS

HELENA MORENO
MAYOR



JENNY MAINS
DEPUTY MAYOR

MEMORANDUM

To: Councilmember Freddie King III, District C

From: Tracey Jackson, Mayor's Office of Economic Development

Date: March 4, 2026

Re: Restoration Tax Abatement Report ~ Review and Council Action Request

The Mayor's Office of Economic Development has provided its recommendation for the following Restoration Tax Abatement Program application:

- **RTA Application # 20250130**
1419-1421 Dauphine Street | 1419-1421 Dauphine Street LLC
 - The RTA Committee recommended Approval on 2/24/26 by vote of 5-0
 - *Project Overview:* The subject project consists of the renovation of a bed and breakfast.

Our office would like to request your review and council action of the abovementioned property. Attached are project details assembled by the Office of Economic Development.

Please let us know if you have any questions or require additional information.

Best regards,

Tracey Jackson Bush

Restoration Tax Abatement Program Administrator

Office of Economic Development

M: 504.915.9612 | O: 504.658.4955

E: tmjackson@nola.gov

Enclosures: RTA State & Local Procedures
RTA Report
RTA Meeting Minutes
RTA Resolution Draft
RTA Public Hearing Request Draft Letter

NOTE: See steps 7-11 of the "Mayor's Office of Economic Development Restoration Tax Abatement Program Procedures" for guidance on further processing.





CITY OF NEW ORLEANS

RESTORATION TAX ABATEMENT (RTA) REVIEW COMMITTEE

Meeting Minutes Summary

Tuesday, February 24, 2026

Proceedings/Opening Remarks:

Meeting called to order at 10:37 a.m. by RTA program administrator, Tracey Jackson Bush

Roll Call of Committee Members to Establish Quorum:

A quorum was present to conduct business

- Present In-Person: Kelly Butler (Safety & Permits | CAO), Tanya Irvin (Law), Justin Nwokolo (OSD), Tracy St. Julien (HDLC), Tremon Tapp (OWD | OSD)
- Absent: Jeffrey Schwartz (OHCD | OED), Courtney Wilson (Treasury)

Others Present:

Laura Barth – Zach Smith Consulting – 1419-1421 Dauphine Street | 1419-1421 Dauphine Street LLC

Approval of minutes from the last RTA Committee Meeting | December 2, 2025

- A MOTION was MADE (Irvin) and SECONDED (Tapp) to recommend *Approval* of the December 2nd, 2025 RTA Meeting Minutes

Ayes (in Approval): 5

Nays (in Denial): 0

Abstain: 0

Motion **Approved**

New Business Agenda Item(s)

Requesting Committee Recommendation of 1 Initial RTA Application:

- RTA Application #20250130, 1419-1421 Dauphine Street LLC:

A MOTION was MADE (Butler) and SECONDED (St. Julien) for committee recommendation of **RTA Application #20250130, 1419-1421 Dauphine Street**

Project Highlights/Feedback/Comments:

- The PROJECT is represented by Laura Barth.
- The subject commercial project consists of the renovation of a bed and breakfast in the qualifying Historic District of Faubourg Marigny.
- Project involved 30 construction jobs.
- Although not a requirement, 5 new permanent jobs have been reported.
- 5-Year Incentive Value is estimated by the Assessor's Office at \$52,089.
- 2024 Tax Year (the year prior to construction) is subject to tax abatement. \$25,760 was paid that year. Post abatement projected taxes are estimated at \$36,040.
- Applicant reported that the property had been a bed and breakfast since 2012.
- HDLC reported compliance on all written certificates for the property.
- In summary----- All local requisite program criteria were met, including compliance with state filings, local hiring, 75% DBE participation, secured permitting, and yielding a positive net impact (2.4x).

Ayes (in Approval): 5
Nays (in Denial): 0
Abstain: 0

Motion **Approved**. The Committee recommended *approval* based on the applicant's compliance with local council criteria.

Adjournment:

A MOTION was MADE (Butler) and SECONDED (St. Julien) to **approve** adjournment of the meeting at 10:50 a.m.

Meeting Audio:

[Microsoft Teams meeting-20260224_103744-Meeting Recording.mp4](#)

**CITY OF NEW ORLEANS
OFFICE OF ECONOMIC DEVELOPMENT**

RESTORATION TAX ABATEMENT PROGRAM

State and Local Program Procedures

Step	Action	Responsible Party/Parties
1	Applicant confirms that the site is in a qualifying district within Orleans Parish (applicant may verify this information via the City of New Orleans Mayor's Office of Economic Development [OED]).	Applicant
2	Applicant fills out advance notification with the LED Board of Commerce & Industry (BC&I) and provides a narrative statement detailing the need for the tax abatement (apply online at https://fastlane.louisianaeconomicdevelopment.com/). OED is then copied on the advance note form, a file is created, and information provided on the form is entered into the RTA Database.	Applicant, LED, and OED
3	OED confirms receipt of applicant's advance note via letter (the District Councilmember and Assessor's Office are copied).	OED
4	Applicant then fills out packet provided by LED and returns application with copies.	Applicant
5	Upon receipt of the application, the OED will request a checklist of local requirements (Affidavit, Before /After Appraisals, Pro Forma, Other Tax Breaks, Cost Benefit Analysis, Eligibility Certification, List of Principals, Permit Job Value, DBE Compliance, Hire Nola/Living Wage Compliance, etc.).	OED and Applicant
6	Upon OED receipt of the required information, the application will then go before the Mayor's Restoration Tax Abatement Committee for review and recommendation. (The RTA Review Committee is comprised of representatives from the following departments: CAO, Economic Development, Law, HDLC, Supplier Diversity, Treasury, and Workforce)	OED, Applicant, and RTA Committee
7	Upon receipt of the RTA Review Committee's recommendation, the application along with the report, resolution draft (emailed for council review and modification), committee recommendation, public hearing request draft letter (emailed for council modification), and Council Action Request Form are then submitted to Council for final review and approval or disapproval (CAO, City Attorney, Local Government Affairs, Intergovernmental Relations, Downtown Development District, Sewerage & Water Board, and Parish Assessor will be copied).	OED, Council, and Support Staff
8	Once a decision of approval or disapproval has been determined, the respective Councilperson must then submit its request for a public hearing date to Clerk of Council (an original hard copy of public hearing request letter must be accompanied by an RTA report for each application). A copy of the finalized public hearing request letter along with the completed Council Action Form must be returned to OED.	Council, Clerk of Council, and OED
9	A public hearing will take place requesting a date to vote on the subject RTA application (<i>consent agenda</i>) (<i>1st council meeting</i>).	Council
10	After a public hearing date is set, the respective Councilperson must request a resolution number from Clerk of Council. Resolution #'s must be requested in the order in which it reads on the council request agenda. The resolution will then require the following insertions: resolution #, public hearing date, and council approval / disapproval. The resolution must be signed, accompanied by 35 copies, and lastly submitted to Clerk of Council.	Council and Clerk of Council
11	Application goes before City Council for approval/disapproval at public hearing (<i>regular agenda</i>) (<i>2nd council meeting</i>).	Council
12	OED will acquire the signed council resolution from Clerk of Council and submit to BC&I for final processing.	OED, Clerk of Council, and BC&I
13	Upon approval by BC&I, a contract is drawn up for signature	LED
14	Applicant must submit an Affidavit of Final Cost and a Project Completion Report to LED for contract finalization.	Applicant
15	Upon LED's signed receipt of the Affidavit of Final Cost and Project Completion Report, the contract is signed by the governor and a copy of the contract is provided to the Assessor's Office and the RTA is then applied to the tax rolls.	LED and the Assessor