

ORDINANCE

CITY OF NEW ORLEANS

CITY HALL: November 25, 2025

CALENDAR NO. 35,318

NO. _____ MAYOR COUNCIL SERIES

BY: COUNCILMEMBER GIARRUSSO

AN ORDINANCE authorizing the continuance and renewal of the designation of the local sales and use taxes to be used in determining the sales tax increment for the New Orleans City Park Taxing District (“the District”) for an additional six years to be used for economic development purposes, including the acquisition of equipment to authorized purposes; to increase the maximum amount the District may receive to seven hundred thousand dollars (\$700,000.00) per year; to authorize such increments to continue to be collected and deposited into a special trust fund held by the New Orleans City Park Taxing District for economic development, infrastructure and equipment acquisition purposes; and otherwise to provide with respect thereto.

WHEREAS, the New Orleans City Park Taxing District (the “District”) is a special taxing district and political subdivision of the State of Louisiana created pursuant to Act No. 266 of the 2007 Regular Session of the Louisiana Legislature (the “Act”) for the purpose of providing cooperative economic development between the City of New Orleans (the “City”), the New Orleans City Park Improvement Association (the “CPIA”) and the District in order to provide for the renovation, restoration, and development of the property in the City of New Orleans which is known as New Orleans City Park; and

WHEREAS, pursuant to the provisions of the Act, the District must designate the local sales and use taxes to be used to determine the sales tax increment (the “Increment”) to be pledged and dedicated to the payment of economic development projects of the District and, pursuant to a resolution adopted on December 18, 2007, the District designated the local sales and use taxes as those sales taxes paid at, by or in connection with activities which generate sales taxes within the District which are the City’s aggregate 2.5% sales and use taxes collected on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property, and the sales of services, all as defined by law (the “Designated Sales Taxes”); and

WHEREAS, pursuant to the provisions of the Act, the Increment is the amount of sales taxes to be collected in the District in excess of the Initial Annual Baseline Collection Rate (as hereinafter defined); and

WHEREAS, pursuant to a resolution adopted by the District on December 18, 2007, the District designated the initial annual baseline collection rate for the District, which is the amount of the Designated Sales Taxes collected in the District in fiscal year 2006, and such amount is \$83,543.00 (the “Initial Annual Baseline Collection Rate”) and the monthly baseline collection rate for the District is \$6,961.92 (the “Monthly Baseline Collection Rate”); and

WHEREAS, pursuant to the provisions of La. R.S. 33:9038.34A(6), the District will request that the State of Louisiana also designate a portion of its share of sales taxes and pledge and dedicate its state sales tax increment to the payment of the economic development projects of the District; and

WHEREAS, pursuant to Ordinance No. 23010 M.C.S., adopted by the City Council on March 6, 2008, the Council of the City of New Orleans agreed with the District (i) that the

Designated Sale Taxes were the City's aggregate 2.5% sales and use tax collected on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property, and the sales of service and (ii) that for a period of six (6) years from the date thereof, such Increment, in an amount not to exceed five hundred thousand dollars (\$500,000.00) per year, would be pledged and dedicated to the payment of economic development projects of the District, which is limited to projects for public works and infrastructure ("Public Amenity Project") and is collected and deposited as received to the Trust Fund; and

WHEREAS, pursuant to Ordinance No. 25705 M.C.S., adopted on February 20, 2014, the Council of the City of New Orleans agreed to the continuation and renewal of (i) Designated Sale Taxes and (ii) that for a period of six (6) years from the date thereof, such Increment, in an amount not to exceed five hundred thousand dollars (\$500,000.00) per year, would be pledged and dedicated to the payment of Public Amenity Projects to be collected and deposited as received to the Trust Fund; and

WHEREAS, pursuant to Ordinance No. 28276 M.C.S., adopted on December 19, 2019, the Council of the City of New Orleans agreed to the continuation and renewal of (i) Designated Sales Taxes and (ii) that for a period of six (6) years from the date thereof, such Increment, in an amount not to exceed six hundred thousand dollars (\$600,000.00) per year, would be pledged and dedicated to the payment of Public Amenity Projects to be collected and deposited as received to the Trust Fund; and

WHEREAS, the pledge and dedication of the Increment is set to expire, and in order for the District to continue to collect the Increment for deposit into the Trust Fund for economic development projects, the City desires to agree to the continuation and renewal of such

designation to the local sales and use taxes and the pledge, dedication, collection and deposit of such Increment to the Trust Fund; and

WHEREAS, on November 12, 2025, the board of the New Orleans City Park Taxing District adopted Resolution 2025-01 requesting the New Orleans City Council to extend the City’s participation in the District until January 23, 2032 and to increase the maximum amount of funds the district may receive in any given year from six hundred thousand dollars (\$600,000.00) to seven hundred thousand dollars (\$700,000.00), and that the acquisition of equipment required to achieve the purposes of the District shall be authorized as a permitted use of the funds; and

WHEREAS, The City agrees the amount the District may receive from such Increment shall not exceed seven hundred thousand dollars (\$700,000.00) and that the acquisition of equipment shall be authorized as may be required to achieve the purposes of the District be added as a permitted use of the funds; and

WHEREAS, the District will recognize the contribution of the City’s share of sales and use taxes pledged and dedicated to the Trust Fund by installing signage or any other appropriate display at any Public Amenity Project (as hereinafter defined) within New Orleans City Park.

SECTION 1. THE COUNCIL OF THE CITY OF NEW ORLEANS HEREBY

ORDAINS and agrees to the continuation and renewal of (i) that the Designated Sales Taxes and (ii) that for a period of six (6) years from the expiration date of January 23, 2026, such increment in an amount not to exceed seven hundred thousand dollars (\$700,000.00) per year, is hereby pledged and dedicated to the payment Public Amenity Projects within the District, including the acquisition of equipment dedicated for such purposes shall continue to be collected and deposited as received to the Trust Fund, all in the manner described in the preamble hereto;

8 provided that the District continues to recognize the contribution of the City's share of sales and
9 use taxes pledged and dedicated to the Trust Fund by installing signage or any other appropriate
10 display at any Public Amenity Project within New Orleans City Park.

1 **SECTION 2.** The Mayor and her/his staff are hereby authorized to do any and all things
2 necessary and incidental to carry out the provisions of this Ordinance.

1 **SECTION 3.** If any section, clause or provision of this ordinance should be declared by
2 the courts to be invalid, the same shall not affect the validity of this ordinance as a whole or any
3 part thereof, other than the part so declared to be invalid.

1 **SECTION 4.** The provisions of this Ordinance shall become effective immediately.

ADOPTED BY THE COUNCIL OF THE CITY OF NEW ORLEANS _____

PRESIDENT OF THE COUNCIL

DELIVERED TO THE MAYOR ON _____

APPROVED:
DISAPPROVED: _____

MAYOR

RETURNED BY THE MAYOR ON _____ **AT** _____

CLERK OF COUNCIL

ROLL CALL VOTE:
YEAS:
NAYS:
ABSENT:
RECUSED: