

ORDINANCE

CITY OF NEW ORLEANS

CITY HALL: October 1, 2025

CALENDAR NO. 35,256

NO. _____ MAYOR COUNCIL SERIES

BY: COUNCILMEMBER GIARRUSSO (BY REQUEST)

AN ORDINANCE relative to the levy of ad valorem taxes upon the assessed value of all property, real, personal, and mixed, subject to taxation in the City of New Orleans and relative to the levy of ad valorem taxes on property located in special development and security districts in the City of New Orleans for the year **2026**, to levy millage rates for the year **2026**, and to reallocate the tax receipts for a state millage; and otherwise to provide with respect thereto.

1 **SECTION 1. THE COUNCIL OF THE CITY OF NEW ORLEANS HEREBY**
2 **ORDAINS**, That, in accordance with the provisions of Article XIV, Sections 24 and 25.1 of the
3 1921 Louisiana Constitution (made statutory by Article XIV, Section 16(A)(10) of the 1974
4 Louisiana Constitution), and pursuant to Section 5 of Act 617 of 1977, an ad valorem tax is hereby
5 levied on all property, real, personal, and mixed, subject to taxation within the limits of the City
6 of New Orleans, for the year **2026**, for **general municipal purposes**. Pursuant to LSA-R.S.
7 47:1705 and Article VII, Section 23 (B) of the 1974 Louisiana Constitution, this tax is levied at a
8 rate of **12.23 mills** on the dollar of the assessed valuation of property.

1 **SECTION 2.** That, in accordance with Article XIV, Section 24 of the 1921 Louisiana
2 Constitution (made statutory by Article XIV, Section 16(A)(10) of the 1974 Louisiana
3 Constitution), an ad valorem tax is hereby levied on all property, real, personal, and mixed, subject
4 to taxation within the limits of the City of New Orleans, for the year **2026**, for the purpose of
5 **paying the interest and for redemption of City bonds** and other purposes specified under the

6 foregoing provisions. In accordance with the provisions of Article VI, Section 33(B) and Article
7 VI, Section 44(6), of the 1974 Louisiana Constitution, this tax is levied at a rate that yields taxes
8 sufficient to pay principal and interest and redemption premiums, if any, on the bonds treated in
9 this section. Pursuant to applicable constitutional and statutory authority, this tax is levied at a rate
10 of **14.50 mills** on the dollar of the assessed valuation of property.

1 **SECTION 3.** (a) That, in accordance with LSA-R.S. 33:4093 et seq., and pursuant to
2 Section 5 of Act 617 of 1977, an ad valorem tax is hereby levied on all property, real, personal,
3 and mixed, subject to taxation within the limits of the City of New Orleans, for the year **2026**, for
4 the **operation and maintenance of the drainage system** of the City of New Orleans and for the
5 construction and extension of said drainage system, excluding subsurface drainage systems and
6 their appurtenances. Pursuant to LSA-R.S. 47:1705 and Article VII, Section 23 (B) of the 1974
7 Louisiana Constitution, this tax is levied at a rate of **4.14 mills** on the dollar of the assessed
8 valuation of property.

9 (b) That, in accordance with Article VI, Sections 22, 30, and 32 of the 1974 Louisiana
10 Constitution and LSA-R.S. 33:4147, and pursuant to Resolution R-81-29 as approved by the voters
11 of the City of New Orleans in a referendum on May 16, 1981, a special ad valorem tax is hereby
12 levied, for the year **2026**, on all property, real, personal, and mixed, subject to taxation within the
13 limits of the City of New Orleans, for the **operation and maintenance of the drainage system** of
14 the City of New Orleans, and for the construction and extension of said drainage system, excluding
15 subsurface drainage systems and their appurtenances. Pursuant to LSA-R.S. 47:1705 and Article
16 VII, Section 23 (B) of the 1974 Louisiana Constitution, this tax is levied at a rate of **6.20 mills** on
17 the dollar of the assessed valuation of property.

18 (c) That, in accordance with Article VI, Sections 22, 30, and 32 of the 1974 Louisiana
19 Constitution and LSA-R.S. 33:4147, pursuant to Resolution R-81-29 and Resolution R-16-422,

20 and as approved by the voters of the City of New Orleans in a referendum on December 10, 2016,
21 an ad valorem tax is hereby levied, for the year **2026**, on all property, real, personal, and mixed,
22 subject to taxation within the limits of the City of New Orleans, for the **operation and**
23 **maintenance of the drainage system** of the City of New Orleans, and for the construction and
24 extension of said drainage system, excluding subsurface drainage systems and their appurtenances.
25 Pursuant to LSA-R.S. 47:1705 and Article VII, Section 23 (B) of the 1974 Louisiana Constitution,
26 this tax is levied at a rate of **3.92 mills** on the assessed valuation of property.

1 **SECTION 4.** That, in accordance with the provisions of Article XIV, Section 25 of the
2 1921 Louisiana Constitution (made statutory by Article XIV, Section 16(A)(10) of the 1974
3 Louisiana Constitution) and pursuant to Section 5 of Act 617 of 1977, a special ad valorem tax is
4 hereby levied, for the year **2026**, on all taxable property, real, personal, and mixed, subject to
5 taxation within the limits of the City of New Orleans, for **an increase in the pay of the employees**
6 **of the Police and Fire Departments** of the City of New Orleans, for the **maintenance of a double**
7 **platoon system in the Fire Department, and for a triple platoon system in the Police**
8 **Department** in the City of New Orleans. The proceeds of the tax levied and collected in
9 accordance with this section shall be segregated as collected and used by the City of New Orleans
10 exclusively for the purpose named, according to such apportionment as the City may make from
11 time to time in accordance with law. Pursuant to LSA-R.S. 47:1705 and Article VII, Section 23
12 (B) of the 1974 Louisiana Constitution, this tax is levied at a rate of **5.62 mills** on the dollar of the
13 assessed valuation of property.

1 **SECTION 5.** That, in accordance with Council Resolution R-18-521, Ordinance No.
2 27965 M.C.S., and Ordinance No. 27998 M.C.S., and as approved by the voters of the City of New
3 Orleans in a referendum on May 4, 2019, a special ad valorem tax is hereby levied, for the year
4 **2026, with proceeds dedicated first to payment of debt service obligations secured by prior**

5 **taxes; then to improving park safety and accessibility; capturing stormwater to reduce**
6 **flooding; repairing and upgrading playgrounds and recreation centers; conserving natural**
7 **areas; and constructing, improving, maintaining, and operating parks, recreational facilities,**
8 **and wildlife conservation facilities in the City**, except that a portion of collections shall be
9 remitted to certain state and statewide retirement systems as required by law, on behalf of the
10 New Orleans Recreation Development Commission, the New Orleans Department of Parks and
11 Parkways, the City Park Improvement Association, and the Audubon Commission. Pursuant to
12 LSA-R.S. 47:1705 and Article VII, Section 23 (B) of the 1974 Louisiana Constitution, this tax is
13 levied at a rate of **5.55 mills** on the dollar of assessed valuation of property and shall be allocated
14 pro rata as follows: 1.71 mills to the New Orleans Recreation Development Commission, 1.59
15 mills for the New Orleans Department of Parks and Parkways, 0.54 mills to the City Park
16 Improvement Association, and 1.71 mills to the Audubon Commission.

1 **SECTION 6. [Reserved]**

1 **SECTION 7.** That, in accordance with Council Resolution R-22-19, and as approved by
2 the voters of the City of New Orleans in a referendum on April 30, 2022, a special ad valorem tax
3 is hereby levied on all property subject to taxation within the city, for the year **2026**, for the
4 purposes of **funding programs and capital investments that provide childcare and**
5 **educational opportunities for Orleans Parish children who have not yet entered**
6 **kindergarten**, except that a portion of the monies collected shall be remitted to certain state and
7 statewide retirement systems in the manner required by law. The proceeds of the tax levied and
8 collected in accordance with this section shall be segregated as collected and used by the City of
9 New Orleans exclusively for the purposes named, according to such apportionment as the city may
10 make from time to time in accordance with law. Pursuant to LSA-R.S. 47:1705 and Article VII,

11 Section 23 (B) of the 1974 Louisiana Constitution, this tax is levied at a rate of **4.39 mills** on the
12 dollar of the assessed valuation of property.

1 **SECTION 8.** That, in accordance with Council Resolution R-21-270 and Governor John
2 Bel Edwards’s Executive Order 2021 JBE 13, and as approved by the voters of the City of New
3 Orleans in a referendum on December 11, 2021, a special ad valorem tax is hereby levied on all
4 property subject to taxation within the city, for the year **2026**, for the purposes of **constructing,**
5 **improving, maintaining, and operating the New Orleans Public Library System**, including
6 the purchase of equipment therefor, title to which shall remain in the public, except that a portion
7 of the monies collected shall be remitted to certain state and statewide retirement systems in the
8 manner required by law. The proceeds of the tax levied and collected in accordance with this
9 section shall be segregated as collected and used by the City of New Orleans exclusively for the
10 purpose named, according to such apportionment as the city may make from time to time in
11 accordance with law. Pursuant to LSA-R.S. 47:1705 and Article VII, Section 23 (B) of the 1974
12 Louisiana Constitution, this tax is levied at a rate of **2.27 mills** on the dollar of the assessed
13 valuation of property and shall be in addition to the special ad valorem tax in Section 9 herein,
14 which was previously approved by voters on May 2, 2015, for the benefit of the Public Library
15 and shall expire on December 31, 2040.

1 **SECTION 9.** That, in accordance with Council Resolution R-15-19 and as approved by
2 the voters of the City of New Orleans in a referendum on May 2, 2015, a special ad valorem tax is
3 hereby levied on all property subject to taxation within the city, for the year **2026**, for the **operation**
4 **of the Public Library**. The proceeds of the tax levied and collected in accordance with this section
5 shall be segregated as collected and used by the City of New Orleans exclusively for the purpose
6 named, according to such apportionment as the city may make from time to time in accordance
7 with law. Pursuant to LSA-R.S. 47:1705 and Article VII, Section 23 (B) of the 1974 Louisiana

8 Constitution, this tax is levied at a rate of **2.05 mills** on the dollar of the assessed valuation of
9 property.

1 **SECTION 10.** That, in accordance with Act 1103 of 1990, as approved by the voters of
2 the City of New Orleans in a referendum on October 6, 1990, a special ad valorem tax not subject
3 to the homestead exemption, is hereby levied on all property, real, personal, and mixed, subject to
4 taxation within the limits of the City of New Orleans, for the year **2026**, for **police protection**.
5 Pursuant to LSA-R.S. 47:1705 and Article VII, Section 23 (B) of the 1974 Louisiana Constitution,
6 this tax is levied at a rate of **4.67 mills** on the dollar of the assessed valuation of property.

1 **SECTION 11.** (a) That, in accordance with Act 1103 of 1990, as approved by the voters
2 of the City of New Orleans, in a referendum on October 6, 1990, a special ad valorem tax not
3 subject to the homestead exemption, is hereby levied on all property, real, personal, and mixed,
4 subject to taxation within the limits of the City of New Orleans, for the year **2026**, for **fire**
5 **protection**. Pursuant to LSA-R.S. 47:1705 and Article VII, Section 23 (B) of the 1974 Louisiana
6 Constitution, this tax is levied at a rate of **4.62 mills** on the dollar of the assessed valuation of
7 property.

8 (b) That, in accordance with Act VI, Section 26(E) of the 1974 Louisiana Constitution, and
9 as approved by the voters of the City of New Orleans for twelve (12) years in a referendum on
10 December 10, 2016, pursuant R-16-423, an additional special ad valorem tax not subject to the
11 homestead exemption, is hereby levied, for the year **2026**, on all property, real, personal, and
12 mixed, subject to taxation within the limits of the City of New Orleans, for **fire protection**.
13 Pursuant to LSA-R.S. 47:1705 and Article VII, Section 23 (B) of the 1974 Louisiana Constitution,
14 this tax is levied at a rate of **2.22 mills** on the dollar of the assessed valuation of property.

1 **SECTION 12. [Reserved]**

1 **SECTION 13. [Reserved]**

1 **SECTION 14. [Reserved]**

1 **SECTION 15.** That, the foregoing taxes set forth in Sections 1 through 5, 7 through 9, and
2 17, shall be levied upon the full assessed value of all property, real, personal, and mixed, subject
3 to taxation within the City of New Orleans and the Parish of Orleans, and shall be subject to the
4 homestead exemption; and that the tax as set forth in Section 18(A) shall be levied upon the full
5 assessed value of all real property situated within the boundaries of the Downtown Development
6 District of the City of New Orleans; and that the tax as set forth in Section 18(C) shall be levied
7 upon the full assessed value of all taxable real property situated within the boundaries of the
8 Garden District's Security District of the City of New Orleans, and shall be subject to the
9 homestead exemption; and that the tax as set forth in Section 18(D) shall be levied upon the full
10 assessed value of taxable property situated within the boundaries of the Touro Bouligny Security
11 District of the City of New Orleans, except that no tax shall be imposed upon any parcel whose
12 owner who qualified under the Louisiana Special Assessment Level, and shall be subject to the
13 homestead exemption; and that the foregoing taxes set forth in Sections 10 and 11 shall be levied
14 upon the full assessed value of all property, real, personal, and mixed, subject to taxation within
15 the City of New Orleans and the Parish of Orleans, and shall not be subject to the homestead
16 exemption.

1 **SECTION 16.** That the Director of Finance of the City of New Orleans be and is hereby
2 authorized to place all of the aforesaid taxes and the tax as set forth in Section 18(A) upon the tax
3 records and tax bills of the City of New Orleans, and to collect the same at one and the same time;
4 and the said Director of Finance is authorized to pay over, day by day as collected, to the Board of
5 Liquidation City Debt the special taxes set forth in Sections 2, 3, 5, and 18(A), subject to such
6 deductions as may be authorized by law.

1 **SECTION 17.** That, in accordance with Act No. 433, Regular Session, 2005, enacting
2 Louisiana Revised Statute 47:1925.8, the millage for **city services** is transferred to and levied by
3 the City of New Orleans. Pursuant to LSA-R.S. 47:1705 and Article VII, Section 23 (B) of the
4 1974 Louisiana Constitution, this tax is levied at a rate of **1.05 mills** on the dollar of the assessed
5 valuation of property for the year **2026**.

1 **SECTION 18. Special Tax Districts**

2 **(A) Downtown Development District.** That, in accordance with Article VI, Section 30 of
3 the Constitution of the State of Louisiana and LSA-R.S. 33:2740.3, and pursuant to Ordinance No.
4 6480, M.C.S., as approved by the voters of the City of New Orleans in a referendum on October
5 1, 1977, and pursuant to Section 5 of Act 617 of 1977, a special ad valorem tax is hereby levied,
6 for the year **2026**, upon all real property situated within the boundaries of the Downtown
7 Development District of the City of New Orleans, for the purpose of **providing additional public**
8 **improvements, facilities, and services in said district.** Pursuant to LSA-R.S. 47:1705 and Article
9 VII, Section 23 (B) of the 1974 Louisiana Constitution, this tax is levied at a rate of **13.73 mills**
10 on the dollar of the assessed valuation of real property.

11 **(B) [Reserved]**

12 **(C) Garden District’s Security District.** That, in accordance with Article VI, Section 30
13 of the Constitution of the State of Louisiana and the provisions of Act 86 of the 1998 Extraordinary
14 Session of the Louisiana Legislature as amended by Act 104 of the 2002 First Extraordinary
15 Session of the Louisiana Legislature (R.S. 33:9091.2) and as approved by the voters of the Garden
16 District’s Security District voting in a referendum on November 3, 1998, and subsequently
17 reapproved by the voters of the Garden District’s Security District voting in a referendum on
18 October 5, 2002, and again on February 6, 2010, and again on April 28, 2018, an ad valorem tax
19 is hereby levied, for the year **2026**, on all taxable real property within the Garden District’s Security

20 District. Pursuant to LSA-R.S. 47:1705 and Article VII, Section 23 (B) of the 1974 Louisiana
21 Constitution, this tax is levied at a rate of **7.13 mills** on the dollar of the assessed valuation of the
22 property.

23 **(D) Touro Bouligny Security District.** That, in accordance with Article VI, Section 30 of
24 the Constitution of the State of Louisiana and the provisions of Act 77 of the 2005 Regular Session
25 of the Louisiana Legislature (R.S. 33:9091.10) and as approved by the voters of the Touro
26 Bouligny Security District voting in a referendum on September 30, 2006, and as subsequently
27 reapproved by voters of the Touro Bouligny Security District voting in a referendum on February
28 6, 2010, and again on December 8, 2018, an ad valorem tax is hereby levied, for the year **2026**, on
29 taxable property within the Touro Bouligny Security District, except that no tax shall be imposed
30 upon any parcel whose owner qualified under the Louisiana Special Assessment Level, pursuant
31 to Article VII, Section 18(G)(1) of the Constitution of Louisiana. Pursuant to LSA-R.S. 47:1705
32 and Article VII, Section 23(B) of the 1974 Louisiana Constitution, this tax is levied at a rate of
33 **7.10 mills** on the dollar of the assessed valuation of the property.

1 **SECTION 19.** That the Director of Finance of the City of New Orleans be and is hereby
2 authorized to place the aforesaid taxes set forth in Sections 18(C) and 18(D), on the tax records
3 and tax bills of the City of New Orleans and to collect same; and the same Director of Finance be
4 and is hereby authorized to pay over the proceeds of said tax as set forth in Sections 18(C) and
5 18(D) to the Board of Liquidation, City Debt, day by day as the same are collected and received
6 subject to such deductions as authorized by law; and the said Director of Finance be and is hereby
7 authorized to pay over the proceeds of said taxes as set forth, in accordance with and as specified
8 by applicable provisions adopted by the Louisiana Legislature, subject to such deduction.

1 **SECTION 20.** If any section, subsection, paragraph, sentence, clause, phrase, word, letter,
2 or punctuation mark of this Ordinance or the application thereof is held invalid, such invalidity
3 shall not affect such other section, subsection, paragraph, sentence, clause, phrase, word, letter, or
4 punctuation mark or applications of this Ordinance which can be given effect without the invalid
5 section, subsection, paragraph, sentence, clause, phrase, word, letter, or punctuation mark or
6 applications, and to this end the provisions of this Ordinance are hereby declared severable.

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:

Calendar No. _____

Person Responsible for Routing: Brandye DeLarge Ext. 8-2587

**CHECK SHEET FOR CLEARING
ORDINANCES, MOTIONS, AND RESOLUTIONS
BEFORE SUBMISSION TO COUNCIL CLERK**

The originating agency shall prepare a brief synopsis of the proposed ordinance, motion, or resolution and route this check sheet for signature along with: (1) a copy of the proposed ordinance, motion, or resolution; (2) the completed Legislative Summary form; and (3) any other document necessary for routing, as applicable (e.g., the Fiscal Note form, copy of proposed contract).

SYNOPSIS OF DOCUMENT

An ordinance to levy ad valorem taxes on property located in the City of New Orleans and on property located in special development and security districts in the City of New Orleans.

DOCUMENT ROUTING (SIGNATURES)

1. Brandye DeLarge Digitally signed by Brandye DeLarge
Date: 2025.09.30 10:48:18 -05'00'

Department Head

2. Thomas W. Milliner Digitally signed by Thomas W. Milliner
Date: 2025.09.30 10:59:17 -05'00'

Department of Law

3. [Signature]
Chief Administrative Officer

4. [Signature]
Director of Council Relations

5. _____
Sponsoring Council Member Initials

COUNCIL ACTION

Council Members Present: _____

Council Members Absent: _____

AMENDMENTS:

FINAL ADOPTION:

MOVED: _____
SECONDED: _____
YEAS: _____
NAYS: _____
ABSENT: _____
RECUSED: _____



LEGISLATIVE SUMMARY
TO ACCOMPANY MOTIONS
BEFORE SUBMISSION TO CLERK OF COUNCIL

Requesting Department or Agency: _____

Name of Contact Person: _____

Telephone Number: _____

Email Address: _____

Initials of Sponsoring Councilmember(s): _____

DETAILED SYNOPSIS OF THE MOTION

Please generally describe the purpose, intent, and effect of the proposed motion.

If the Motion is to appoint an individual to a City Board or Commission, please follow the procedures set forth in Rule 15 of the Council Rules and Regulations.

REQUESTED ADOPTION DATE: _____