



St. Bernard Parish Council

8201 West Judge Perez Drive Chalmette, Louisiana, 70043
(504) 278-4228 Fax (504) 278-4209
www.sbpq.net

#15

Fred Everhardt, Jr.
*Councilmember
at Large*

Gillis McCloskey
*Councilmember
at Large*

Patrice Cusimano
*Councilmember
District A*

Joshua "Josh" Moran
*Councilmember
District B*

Cindi Meyer
*Councilmember
District C*

Ryan Randall
*Councilmember
District D*

Amanda Mones
*Councilmember
District E*

Roxanne Adams
Clerk of Council

EXTRACT OF THE OFFICIAL PROCEEDINGS OF THE COUNCIL OF THE PARISH OF ST. BERNARD, STATE OF LOUISIANA, TAKEN AT A REGULAR MEETING HELD IN THE COUNCIL CHAMBERS OF THE ST. BERNARD PARISH GOVERNMENT COMPLEX, 8201 WEST JUDGE PEREZ DRIVE, CHALMETTE, LOUISIANA ON TUESDAY, SEPTEMBER 17, 2024 AT THREE O'CLOCK P.M.

On motion of Mr. Moran, seconded by Mr. Randall, it was moved to **adopt** the following ordinance:

ORDINANCE SBPC #2607-09-24

Summary No. 4214

Introduced by: Councilmember Moran and Councilmember Randall on 9/3/24
Public Hearing held on 9/17/24

AN ORDINANCE APPROVING AN AD VALOREM TAX EXEMPTION OF UP TO \$2,500 OF THE ASSESSED VALUATION OF PROPERTY RECEIVING HOMESTEAD EXEMPTION THAT IS OWNED AND OCCUPIED BY A QUALIFIED FIRST RESPONDER PURSUANT TO ARTICLE VII, SECTION 21 (0) OF THE LOUISIANA CONSTITUTION.

THE ST. BERNARD PARISH COUNCIL DOES HEREBY ORDAIN:

SECTION 1. That in accordance with Article 7, Section 21. (0) (3) of the Constitution of the State of Louisiana there is hereby approved an additional ad valorem tax exemption of two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder as defined therein.

WHEREAS, the Louisiana Legislature passed Act No. 179 in its 2023 Regular Session which proposed an amendment to Article VII, Section 21 of the Louisiana Constitution to authorize the local governing authority of a parish to an ad valorem tax exemption for qualified first responders, as defined therein; and,

WHEREAS, a majority of electors of the State of Louisiana, including a majority of electors in St. Bernard Parish, voted in a statewide election held on November 18, 2023, to approve the proposed constitutional amendment to add Article VII, Section 21(0); and,

WHEREAS, Louisiana Constitution Article VII, Section 21(0) provides that in addition to the homestead exemption provided for in Section 20, the parish governing authority to approve an ad valorem tax exemption of up to \$2,500 of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder; and,



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WHEREAS, a "qualified first responder" is defined in Article VII, Section 21(0) as a volunteer firefighter who has completed within the tax year no fewer than twenty-four hours of firefighter continuing education and is an active member of the Louisiana State Firemen's Association or is on the departmental personnel roster of the Volunteer Firefighter Insurance Program of the office of state fire marshal. "Qualified first responder" shall also mean a full-time public employee whose duties include responding rapidly to an emergency and who resides in the same parish in which their employer is located. The term includes the following:

1. peace officer, which means any sheriff, police officer, or other person deputized by proper authority to serve as a peace officer;
2. fire protection personnel;
3. an individual certified as emergency medical services personnel;
4. an emergency response operator or emergency services dispatcher who provides communication support services for an agency by responding to requests for assistance in emergencies; and,

WHEREAS, as required by Article VII, Section 21(0)(4), St. Bernard Parish Government requests that the tax assessor establish a procedure whereby a qualified individual may annually apply for the exemption, including the production of documentation issued by the first responder's employer evidencing employment for the taxable period for which the exemption is being requested; and,

WHEREAS, in furtherance of the vote by a majority of electors of this parish and state, the St. Bernard Parish Council, as the governing authority of the Parish of St. Bernard, desires to approve and make applicable in the Parish of St. Bernard an ad valorem tax exemption of up to \$2,500 of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder pursuant to Article VII, Section 21(0) of the Louisiana Constitution.

SECTION 2. That in accordance with Act 179 of the 2023 Regular Session of the Louisiana State Legislature, said additional ad valorem tax exemption established herein shall become effective January 1, 2025 and shall apply to ad valorem taxes due beginning in tax year 2025 and thereafter.



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SECTION 3. Effective Date. This Ordinance shall become effective immediately upon authorizing signature by the Parish President. In the event of a presidential veto, this Ordinance shall become effective upon a two-thirds favorable vote of the total membership of the Council pursuant to Sections 2-11 and 2-13 of the St. Bernard Parish Home Rule Charter.

SECTION 4. Severability. If any section, clause, paragraph, provision or portion of this ordinance shall be held invalid or unconstitutional by any court of competent jurisdiction, such holding shall not affect any other section, clause, paragraph, provision or portion of this ordinance, the St. Bernard Parish Council hereby expressing and declaring that it would have adopted the remaining portion of this ordinance with the invalid portions omitted.

The above and foregoing having been submitted to a vote, the vote thereupon resulted as follows:

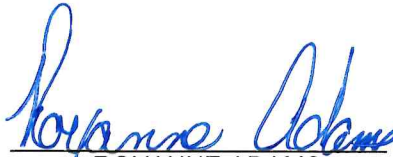
YEAS: Cusimano, Moran, Meyer, Randall, Mones, McCloskey

NAYS: None

ABSENT: None

The Council Chair, Mr. Everhardt, cast his vote as **YEA**.

And the motion was declared **adopted** on the 17th day of September, 2024.



ROXANNE ADAMS
CLERK OF COUNCIL



FRED EVERHARDT JR.
COUNCIL CHAIR

Delivered to the Parish President

9/19/24 11:15am
Date and Time

Received by

Margen Kelley



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Approved ✓

Vetoed _____

Parish President

Louis Pomes
Louis Pomes

Returned to Clerk of the Council

9/24/24 9:00am
Date and Time

Received by

Louisa Adams