



St. Bernard Parish Council

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

#13

Kerri Callais
Councilmember
at Large

Richard "Richie" Lewis
Councilmember
at Large

Gillis McCloskey
Councilmember
District A

Nathan Gorbaty
Councilmember
District B

Howard Luna
Councilmember
District C

Wanda Alcon
Councilmember
District D

Manuel "Monty" Montelongo III
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, DECEMBER 19, 2017 AT THREE O'CLOCK P.M.

On motion of Mr. Luna, seconded by Mr. McCloskey, it was moved to adopt the following resolution:

RESOLUTION SBPC #1783-12-17

A RESOLUTION SUPPORTING THE PARISH PRESIDENT TO SIGN A COOPERATIVE ENDEAVOR AGREEMENT WITH THE ST. BERNARD PARISH ASSESSOR AND SHERIFF TO RETAIN ASSESSURE SYSTEMS, LLC TO IMPLEMENT AND EXECUTE A HOMESTEAD EXEMPTION MAPPING SYSTEM TO IDENTIFY PROPERTIES ERRONEOUSLY DESIGNATED AS EXEMPT OR SUBJECT TO SENIOR, DISABLED AND VETERANS FREEZE ASSESSMENTS AND TO FACILITATE THE COLLECTION OF APPROPRIATE PROPERTY TAXES.

WHEREAS, St. Bernard Parish Government, the St. Bernard Parish Tax Assessor, and the St. Bernard Sheriff require mutual cooperation to ensure that all appropriate property taxes are identified and collected,

WHEREAS, it is in the best interest of the citizens of St. Bernard to retain Assessure Systems, LLC to create a Homestead Exemption Mapping System to identify any properties that are erroneously designated as exempt or subject to senior, disabled and veterans freeze assessments.

WHEREAS, the St. Bernard Parish Council decrees the attached Exhibit "A" is a proper and fair Cooperative Endeavor Agreement.

NOW THEREFORE, BE IT RESOLVED, that the St. Bernard Parish Council, the governing authority of St. Bernard Parish, does hereby support the efforts of the Parish President in executing the Cooperative Endeavor Agreement, which is attached as Exhibit "A", on behalf of St. Bernard Parish Government.



St. Bernard Parish Council

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Extract #13 continued
December 19, 2017

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

YEAS: McCloskey, Gorbaty, Luna, Alcon, Montelongo, Callais

NAYS: None

ABSENT: None

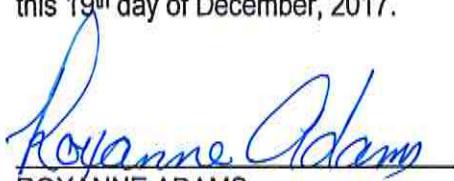
The Council Chair, Mr. Lewis, cast his vote as **YEA**.

And the motion was declared **adopted** on the 19th day of December, 2017.

CERTIFICATE

I HEREBY CERTIFY that the above and foregoing is a true and correct copy of a motion adopted at a Regular Meeting of the Council of the Parish of St. Bernard, held at Chalmette, Louisiana, on Tuesday, December 19, 2017.

Witness my hand and the seal
of the Parish of St. Bernard on
this 19th day of December, 2017.


ROXANNE ADAMS
CLERK OF COUNCIL

**COOPERATIVE ENDEAVOR AGREEMENT CONCERNING
THE HOMESTEAD EXEMPTION MAPPING SYSTEM**

This "Cooperative Endeavor Agreement Concerning the Homestead Exemption Mapping System" (hereinafter the "Agreement") is entered into by and between:

ST. BERNARD PARISH GOVERNMENT, a political subdivision of the State of Louisiana and the governing authority for St. Bernard Parish, represented herein by the Parish President, Guy McInnis ("SBPG");

ST. BERNARD PARISH TAX ASSESSOR, a political subdivision of the State of Louisiana, represented herein by the Tax Assessor of St. Bernard Parish, Assessor Jaylynn Bergeron Turner (the "Tax Assessor"); and

ST. BERNARD PARISH SHERIFF, a political subdivision of the State of Louisiana, represented herein by the Sheriff of St. Bernard Parish, James Pohlmann (the "Sheriff")

SBPG, the Tax Assessor, and the Sheriff may each be individually referred to as "Party" and collectively as "Parties".

RECITALS

WHEREAS, the Parties mutually acknowledge and agree that unlawfully claimed Homestead Exemptions and Senior, Disabled, Veteran Freeze assessments deprive the Parish and its citizens from the revenue it is otherwise entitled to;

WHEREAS, the Parties mutually acknowledge and agree that the Parish has a direct financial interest in identifying those properties unlawfully receiving Homestead Exemptions and/or Senior, Disabled, Veteran Freeze assessments, enforcing these Violations, and collecting the taxes owed to the Parish by the Violators;

WHEREAS, the Parties mutually acknowledge and agree that the Tax Assessor is the Parish entity responsible for administering the evaluation and assessment of properties located within the Parish;

WHEREAS, the Parties mutually acknowledge and agree that the Sheriff is the Parish entity responsible for administering the collection of taxes owed to the Parish;

WHEREAS, the Parties mutually acknowledge and agree that the Tax Assessor desires to implement the Homestead Exemption Mapping System and utilize Violation Maps to more efficiently and effectively identify, locate, and enforce Homestead Exemption and Senior, Disabled, Veteran Freeze assessment violations, monitor, track, and analyze trends in Homestead Exemption and Senior, Disabled, Veteran Freeze assessment violations to prevent future violations, and otherwise carry out its duties as provided for under the laws of the State of Louisiana;

WHEREAS, it is the mutual objective of the Parties to more accurately track, identify, enforce, and reduce the incidence of unlawfully claimed Homestead Exemptions and/or Senior, Disabled, Veteran Freeze assessments which deprive the Parish and its citizens from the revenue it is otherwise entitled, this Agreement will result in benefits to the Parish which exceed the

obligations owed herein;

WHEREAS, for the public purpose of reducing the incidence of unlawfully claimed Homestead Exemption and/or Senior, Disabled, Veteran Freeze assessments, the Parties acknowledge and agree to cooperate in the implementation and execution of the Homestead Exemption Mapping System;

WHEREAS, the Parties mutually agree that the Tax Assessor shall contract with Assessure Systems, L.L.C. for the implementation of the Homestead Exemption Mapping System, as more particularly identified in the "Homestead Exemption Mapping System Agreement" between the Tax Assessor and Assessure;

WHEREAS, the Parties mutually acknowledge and agree that SBPG, as the governing authority of the Parish, is the Parish entity legally obligated under La. R.S. 33:4713 to purchase the maps necessary for the Tax Assessor's official duties and bill the other Tax Recipient Bodies in the Parish in the proportion of the amount received from such tax monies by each recipient body;

WHEREAS, the Parties mutually acknowledge and agree that the Tax Assessor has demonstrated its need for said Violation Maps and the Homestead Exemption Mapping System and that they are necessary for the performance of the Tax Assessor's official duties;

WHEREAS, the Parties mutually agree that SBPG, as the governing authority for the Parish, shall contract with Assessure for the purchase of Homestead Exemption Violation Maps on behalf of the Tax Assessor and in accordance with La. R.S. 33:4713, as more particularly identified in the "Homestead Exemption Mapping Systems Purchase Agreement" between SBPG and Assessure;

WHEREAS, in recognition of and in agreement with the above statements, the Parties desire to execute this Agreement consenting to and authorizing the above acts and specifying each Party's responsibilities and obligations in connection with the implementation and execution of the Homestead Exemption Mapping System.

WHEREAS, Article VII, Section 14(C) of the 1974 Constitution of the State of Louisiana and La. R.S. 33:1324, *et seq.*, provide that for a public purpose, public entities, parishes, municipalities, and political subdivisions may engage in and make cooperative endeavor agreements/inter-governmental agreements by and between themselves for specific purposes;

WHEREAS, the Parties hereto are authorized and empowered to enter into this Agreement under the provisions of Louisiana law, including, but not limited to, La. R.S. 33:1324, *et seq.*, and Article VII, Section 14(C) of the 1974 Constitution of the State of Louisiana;

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein, the Parties agree as follows:

AGREEMENT

1. **DEFINITIONS.** In this Agreement, the words and phrases below shall have the following meanings:

- 1.1. "Assessure" means Assessure Systems, L.L.C.
- 1.2. "Agreement" means this "Cooperative Endeavor Agreement Concerning the Homestead Exemption Mapping System" between SBPG, the Sheriff, and the Tax Assessor.

- 1.3. "Homestead Exemption" means the exemption on homestead provided for in Article 7, Section 20 of the Louisiana Constitution.
- 1.4. "Paid Tax Receipt" means the receipt issued by the Tax Collector following the payment of any taxes generated from the Homestead Exemption Mapping System, not paid under protest, or any electronic equivalent, including any digital compilation evidencing the Tax Collector's receipt of property tax payments from violators or third-parties, which should at a minimum include the following information: (a) the full municipal address of the property for which the taxes were paid; (b) the legal name(s) of the paying property owner(s); (c) the date payment was received by the Sheriff's Office; (d) the total amount of the payment received; (e) the parcel ID or assessment number.
- 1.5. "Parish" means the Parish of St. Bernard, State of Louisiana.
- 1.6. "Senior Citizen" means an individual sixty-five years of age or older receiving the Senior Freeze assessment.
- 1.7. "Senior Freeze" means the fixed special assessment for residential property owned and occupied by a Senior Citizen, or eligible surviving spouse of deceased Senior Citizen, provided for in Louisiana Constitutional Article 7, §18(G)(1)(a)(i) and (iii) and (2).
- 1.8. "Senior, Disabled, Veteran Freeze" means the fixed special assessment for residential property owned and occupied by a Senior, Disabled, Veteran Citizen, or eligible surviving spouse of deceased Senior, Disabled, Veteran Citizen, provided for in Louisiana Constitutional Article 7, §18(G)(1)(a)(i) and (iii) and (2).
- 1.9. "Sheriff" means the duly authorized Sheriff for the Parish and employees acting on behalf of the Sheriff and his office.
- 1.10. "Homestead Exemption Mapping System" means the process by which the Tax Assessor and Assessee, in the performance of their respective obligations under the Homestead Exemption Mapping System Agreement, facilitate the identification of properties in the Parish that have claimed, or are claiming, Homestead Exemptions and/or Senior, Disabled, Veteran Freezes in violation of Louisiana law.
- 1.11. "Homestead Exemption Mapping System Agreement" means the "Exclusive Agreement for the Homestead Exemption Mapping System" between the Tax Assessor and Assessee.
- 1.12. "Homestead Exemption Mapping System Purchase Agreement" means the "Homestead Exemption Mapping System Purchase Agreement" between SBPG and Assessee.
- 1.13. "SBPG" means the St. Bernard Parish Government, the governing authority for the Parish.
- 1.14. "Tax Assessor" means the duly authorized assessor for the Parish and employees acting on behalf of the Tax Assessor and his office.
- 1.15. "Tax Recipient Body" means a political subdivision legally authorized to receive ad valorem taxes as shown by the tax bill prepared by the Assessor.
- 1.16. "Violation" means a property receiving a Homestead Exemption and/or Senior, Disabled, Veteran Freeze assessment in violation of Louisiana law.
- 1.17. "Violation Map" means a map acquired by the Tax Assessor from Assessee and for

which compensation is owed to Assure by SBPG in accordance with the Homestead Exemption Mapping System Agreement and Purchase Agreement.

- 1.18. **Violator** means the person(s) owning a property deemed by the Tax Assessor to be a Violation.
2. **TERM OF AGREEMENT**. The initial term of this Agreement shall be for one (1) year from the date this Agreement is executed by the last Party ("Effective Date"). The Parties shall have the right, but not the obligation, to extend the term of this Agreement for up to one (1) additional one-year period ("Renewal Term") following the expiration of the initial term by agreement of all parties in writing.
3. **COOPERATION AND PURPOSE**. The Parties mutually agree to coordinate and work together for the implementation and execution of the Homestead Exemption Mapping System in order to reduce the incidence of unlawfully received Homestead Exemptions and Senior, Disabled, Veteran Freeze assessments, to provide for greater economy and efficiency in administering the assessment of properties and the collection of taxes in the Parish, to recover the uncollected revenues the Parish is owed, and to otherwise carry out their respective duties as provided for under the laws of the State of Louisiana more efficiently, effectively, and accurately. To the extent most practical, the Parties agree to work together to provide periodic status updates and/or share relevant information regarding affected parcels to more efficiently and effectively carry out their respective obligations under this Agreement.
4. **OBLIGATIONS OF THE PARTIES**. Unless otherwise agreed, the Parties shall be responsible for the following obligations:
 - 4.1. **Tax Assessor's Obligations**. The Tax Assessor shall be the Party responsible for investigating and analyzing the Violation Maps, determining whether the properties identified by such maps are Violations, and assessing and/or re-assessing such Violations in accordance with the Homestead Exemption Mapping System Agreement.
 - 4.2. **Sheriff's Obligations**. The Sheriff shall be the Party responsible for the following:
 - 4.2.1. **Collection**. The Sheriff shall collect all taxes owed by Violators in the manner provided for under Louisiana law.
 - 4.2.2. **Integration of Collection Tracking System**. Provide a minimal level of software integration and/or secure periodic automated reports and/or data transfer to parties to more efficiently and accurately (a) track invoices or tax bills sent to Violators; (b) track properties for which payment is collected as a result of the Homestead Exemption Mapping System;
 - 4.2.3. **Paid Tax Receipts**. The Sheriff shall provide the Tax Assessor, SBPG, and Assure a copy of all Paid Tax Receipts issued to taxpayers following the payment of any taxes generated from the Homestead Exemption Mapping System on a monthly basis. Such information shall include identification of the subject parcel, assessment number, the proportionate amount withheld from each Tax Recipient Body and paid to SBPG in accordance with La. R.S. 33:4713 for the cost of the Violation Maps acquired.
 - 4.2.4. **Disbursement of Withheld Amounts**. In accordance with La. R.S. 33:4713 and the Sheriff's current disbursement practices, the Sheriff shall remit the amount withheld from the Tax Recipient Body to SBPG no later than fifteen (15) days from the date the funds were withheld or in the manner mutually agreed to by the Parties.
 - 4.3. **SBPG's Obligations**. SBPG shall be responsible for purchasing and paying Assure

for the Violation Maps acquired by the Tax Assessor in accordance with the Homestead Exemption Mapping System Purchase Agreement. Upon remitting payment, SBPG shall also be responsible for billing the other Tax Recipient Bodies for their proportionate share of such Violation Maps and notifying the Sheriff of any Tax Recipient Body's failure to remit its proportionate share in accordance with La. R.S. 33:4713 or in the manner mutually agreed upon by SBPG and a Tax Recipient Body.

5. **NOTICES.** Any notices to be given pursuant to the Agreement shall be in writing, and shall be deemed to have been given: (a) upon delivery, if delivered by hand, (b) by certified mail, return receipt requested, postage and registry fees prepaid, provided the domestic return receipt is both signed and dated at the time of its delivery, (c) one Business Day after being delivered to a reputable overnight courier service (excluding the U.S. Postal Service), prepaid, marked for next day delivery, if the courier service obtains a signature acknowledging receipt, in each case addressed or sent to such Party as set forth below, (d) by email, provided the sending Party requires the receiving Party to verify receipt of the email, and the receiving Party in fact verifies receipt of the email, and (e) by facsimile at the facsimile numbers set forth below.

Notices to the Tax Assessor:

St. Bernard Assessor's Office
2118 Jackson Blvd., Suite A
Chalmette, LA 70043
Attn: Assessor Bergeron Turner

Notices to St. Bernard Parish

Government
8201 W. Judge Perez Dr.
Chalmette, LA, 70043
Attn: Guy McInnis, President

Notices to the Sheriff:

St. Bernard Parish Sheriff's Office
Courthouse Annex,
#2 Courthouse Square
Chalmette, LA, LA 70043
Attn: Sheriff Pohlmann

6. **TERMINATION.** A Party shall have the right to terminate this Agreement by written notice to the other(s) if: (a) any court, Louisiana agency, local agency, or other governmental entity issues a ruling or order prohibiting or materially altering the ability of any Party to perform its obligations under this Agreement; (b) any local ordinance, Louisiana statute, Louisiana administrative regulation, or other applicable state or Federal statutes or regulations are amended to prohibit or materially alter the ability of any Party to perform its obligations under this Agreement; or (c) the other Party materially breaches any provision of this Agreement. If a Party's breach under Section 6.1(c) forms the basis of termination, then that Party shall have the right to remedy the cause for termination within forty-five (45) calendar days (or within such other time period as the Parties shall mutually agree, which consent to any agreement shall not be unreasonably withheld or delayed) after written notice from the non-causing party setting forth in reasonable detail the events of the cause for termination. The right to terminate this Agreement for any of the foregoing reasons in this Section shall be subject to all other terms of this Agreement without prejudice to any other right or remedy of

either Party in respect of the breach concerned (if any) or any other breach of this Agreement.

- 6.1. **Termination for Convenience.** The Parties hereto may terminate this Agreement at any time by giving thirty (30) days written notice to the other Parties.
- 6.2. **Appropriation Clause.** Should any of the Parties hereto be unable to perform their contract due to a reduction in appropriation in their respective budget, then the Parties may terminate this Agreement in accordance with such reduction.
- 6.3. **Governing Law and Attorney's Fees.** This Agreement shall be governed by and construed in accordance with the laws of the State of Louisiana. The parties consent to exclusive jurisdiction and venue in the state court sitting in St. Bernard, Louisiana.

7. **MISCELLANEOUS.**

- 7.1. **Non-Assignability.** This Agreement is strictly between the Parties hereto, and none of the Parties hereto shall have the right to assign this Agreement or any part thereof to any other party.
- 7.2. **Hold Harmless and Indemnity.** Each Party shall bear the risk of its own actions and the actions of its personnel, as it does with its day-to-day operations, and determine for itself what kind of insurance, and in what amounts, it should carry. Nothing herein shall act or be construed as a waiver of any sovereign immunity or other exemption or limitation on liability that a Party to this Agreement may enjoy.
- 7.3. **Entire Agreement.** This Agreement represents the entire Agreement between the Parties, and there are no other agreements, whether written or oral, which affect its terms. The Parties acknowledge and agree that the Recitals are an integral part of this Agreement and are explicitly made part of this Agreement and are fully incorporated herein. This Agreement may be amended only by a subsequent written agreement signed by all Parties.
- 7.4. **Survival.** All obligations to be performed after the termination of this Agreement shall survive the termination of the Agreement.
- 7.5. **Severability.** If any provision of this Agreement is held to be void or unenforceable in whole or part, this Agreement shall continue to be valid as to the other provisions thereof and the remainder of the affected provision.
- 7.6. **Construction.** This Agreement shall be construed as having been fully and completely negotiated by and between the Parties, and this Agreement shall not be construed more strictly against any Party.
- 7.7. **Headings.** The headings of the sections contained in this Agreement are included for reference purposes only, solely for the convenience of the Parties, and shall not in any way be deemed to affect the meaning, interpretation or applicability of this Agreement or any term, condition or provision hereof.
- 7.8. **Execution and Counterparts.** This Agreement may be executed in any number of counterparts, each of which when so executed and delivered shall be deemed an original, and such counterparts together shall constitute only one instrument. Any one of such counterparts shall be sufficient for the purpose of proving the existence and terms of this Agreement, and no Party shall be required to produce an original or all of such counterparts in making such proof.
- 7.9. **Covenant of Further Assurances.** The Parties shall, upon request, perform any and all acts and execute and deliver any and all certificates, instruments and other

documents that may be necessary or appropriate to carry out any of the terms, conditions and provisions hereof or to carry out the intent of this Agreement.

7.10. *Binding Effect.* This Agreement shall inure to the benefit of, and be binding upon, all of the Parties and their respective successors and permitted assigns.

7.11. *Compliance with Laws.* Nothing contained in this Agreement shall be construed to require the commission of any act contrary to law, and whenever there is a conflict between any term, condition or provision of this Agreement and any present or future statute, law, ordinance or regulation contrary to which the Parties have no legal right to contract, the latter shall prevail, but in such event the term, condition or provision of this Agreement affected shall be curtailed and limited only to the extent necessary to bring it within the requirement of the law, provided that such construction is consistent with the intent of the Parties as expressed in this Agreement.

IN WITNESS HEREOF, the Parties hereto have executed this Agreement on the date(s) set forth below.

ST. BERNARD PARISH GOVERNMENT

ST. BERNARD PARISH ASSESSOR'S OFFICE

Signature

Signature

Printed Name: _____

Printed Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

ST. BERNARD PARISH SHERIFF'S OFFICE

Signature

Printed Name: _____

Title: _____

Date: _____