

# Rapides Parish School Board

## RESOLUTION

Relative to the Louisiana Industrial Tax Exemption Program under which exemptions from ad valorem taxation are granted to certain manufacturing establishments, expressing support thereof, and lending approval of all such applications concerning this parish, both present and future, and further providing with respect thereto.

**WHEREAS**, Article 7, Section 21(F) of the Louisiana Constitution authorizes the Board of Commerce and Industry ("BCI"), with the approval of the Governor, to approve contracts under the Industrial Tax Exemption Program ("ITEP"), through which applicants seeking to construct, replace or expand certain manufacturing and industrial facilities within the state can be awarded an exemption for such facilities for ad valorem taxes levied by local public bodies, including parishes, school boards, municipalities, sheriffs and other taxing districts; and

**WHEREAS**, historically ITEP provided for an initial exemption from 100% of such taxes for a period of up to five (5) years, with a renewal of that 100% exemption for an additional five (5) years; and

**WHEREAS**, historically BCI evaluated applications for ITEP awards in consultation with the Louisiana Department of Economic Development, without consultation with the governing bodies of the local taxing authorities which the exemptions affect; and

**WHEREAS**, historically the Governor accepted the recommendation of BCI and finalized the initial exemption and subsequent renewals based upon an evaluation of the best interest of the state; and

**WHEREAS**, Governor John Bell Edwards has issued Executive Orders JBE-16-26 and JBE 16-73 indicating a shift in operations and policy with regard to ITEP; and

**WHEREAS**, said Executive Orders provide that the Governor will not approve new applications, nor renewals thereof, without two additional conditions: 1. An agreement with the applicant as to the level of investment and the promised job creation or retention related to the industrial or manufacturing construction; and 2. The application includes resolutions of approval from certain members of the affected local taxing authorities; and

**WHEREAS**, said Executive Orders also limit the terms of the exemptions to a maximum 100% exemption for the initial five (5) years and a maximum 80% exemption for the subsequent three (3) years; and

 **WHEREAS**, it is this School Board's desire to lend its constant approval to all such exemptions applied for in this parish, both present and future.

**THEREFORE, BE IT RESOLVED**, by the Rapides Parish School Board, acting in its capacity as the governing authority of the Parish of Rapides, in consideration of the foregoing and the need and desire for continued economic development in this parish, and further recognizing the economic and employment benefits to the people of this parish which will arise from such development, this School Board does hereby express its support for the award of ad valorem tax exemptions under the Industrial Tax Exemption Program.

 **BE IT FURTHER RESOLVED** that this School Board hereby expressly approves such exemptions including any applications, which are presently pending, and any which may be applied for in the future.

**BE IT FURTHER RESOLVED** that the PRESIDENT of this School Board is hereby authorized for and in the name of this board to execute any documents, which may be required to formally express this board's approval of all such applications now and in the future.

**BE IT FURTHER RESOLVED** that this School Board urges and request the Rapides Parish Police Jury, the Rapides Parish Sheriff's Department and all municipalities of this parish to consider expressing their support for the award of exemptions under ITEP for the reasons hereinabove expressed.

**BE IT FURTHER RESOLVED** that a copy of this resolution be forwarded to the Honorable John Bell Edwards, Governor, the Louisiana Board of Commerce and Industry, the Louisiana Department of Economic Development, and all taxing authorities of Rapides Parish.

**BE IT FURTHER RESOLVED** that this constitutes a standing resolution, to remain valid and binding until expressly suspended or rescinded.

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