

IBERIA PARISH LEVEE, HURRICANE, AND CONSERVATION  
DISTRICT GENERAL DISCUSSION

---

DATE: Thursday, June 6, 2013

TIME: Six (6:00) O'Clock P.M.

In lieu of a quorum, there was general discussion on several items pertinent to Levee District business.

Those participating included:

James Landry, Ronald Gonsoulin, Benson Langlinais, Alfred "Todd" Landry, Patrick Broussard, Pat Landry, John Charpentier & Marc Berard - Berard, Habetz, & Associates, Oneil Malbrough & Glenn Ledet - Shaw, Ralph Liberstat, and Jason Akers - Foley & Judell, LLP.

Chairman Gonsoulin recognized Mr. Jason Akers, Foley & Judell, LLP, to discuss the Sales Tax District boundaries relative to the Atchafalaya Levee District boundaries.

Mr. Akers stated that a few questions were posed following the election: 1) can the Sales Tax District be expanded to parish wide, and 2) what would be the process for having an Ad Valorem Tax levied parish wide.

Mr. Akers explained that there is no prohibition against the District requesting the Parish to call the sales tax election over the whole of the Parish, to then share the proceeds with the District. He stated that there are possibilities that the Atchafalaya District may object to such request and there possibly would be people who might not want to pay a sales tax for the fear that it might not benefit them. He questioned if the Sales Tax District would be parish wide, why would it be done as a District instead letting the Parish call it themselves. Mr. Akers stated that if the District would want to call a sales tax election, the Parish Council would first have to expand the Sales Tax District boundaries and then call the election, verses if they want to do it without the District they could just call the election themselves. He noted that the same limitations on a sales tax would still be in effect, with the highest tax being levied within the Parish at 8.5%, excluding the Economic Development District and Law Enforcement District taxes. He further added, with the law enforcement currently having a quarter cent tax, the maximum the District could request is \$.75 on the dollar, as the limitation is 9% in any one area.

Mr. Akers went on to explain that with respect to the Ad Valorem tax, in order to request the tax to be parish wide, one of two things would have to happen: 1) either follow the exact same path as with the sales tax election, or 2) have the Legislature expand the boundaries. He noted, with the 2013 Session just ending it would be August 2014 before any legislation could become effective. He also noted that the Legislature is the only one who can change the boundaries of the Atchafalaya Levee District. He concluded that if the District wished to become parish wide for the Ad Valorem Tax, it wouldn't become effective until the fall elections of 2014, which are the Federal Congressional elections.

Chairman Gonsoulin stated that these are options for the District to think about and further discuss. He stated that he would like to meet with the Atchafalaya Levee District, as a meeting needs to be

planned. Chairman Gonsoulin thanked Mr. Akers for researching these opportunities.

Mr. Akers further provided an overview of the upcoming election dates and deadlines to propose a tax, as follows:

#### 2013 Elections

October election - deadline of July 1st

November election - deadline of August 20th

#### 2014 Elections

Mr. Akers explained that there will be two elections in the spring and two elections in the fall, which are Congressional.

Chairman Gonsoulin stated at the last meeting they discussed having an Intergovernmental Agreement with Iberia Parish Government, which will be reviewed at the next official meeting. He added that the Cooperative Endeavor Agreement for Capital Outlay funding with the State of Louisiana, Facility Planning & Control was received today, and will be signed as soon as possible.

Chairman Gonsoulin then informed the Board they have been given the Weeks Bay Shoreline Project from CWPPRA. He noted that they did not want the project to be de-funded, as it is a very good project for Iberia and Vermilion Parishes.

Mr. Gonsoulin recognized Mr. Ralph Liberstat, member of the Coastal Advisory Board of Vermilion Parish, who expressed his appreciation for all attempts made by the Iberia Levee District and further offered his support assistance with coastal restoration.

The Chairman briefly reviewed the Districts current financial status and pending financial requests, as follows:

- 1.) Current Account Balance = \$91,961  
April 6, 2013 Election Cost = \$51,713.24  
Projected Account Balance = \$40,247.76
- 2.) He stated that \$50,000 in funding has been requested from the Iberia Parish Council for completion of matching funds for the Capital Outlay Grant to be used for engineering, planning, and design, etc., which is still in process for final approval.
- 3.) He stated that \$25,000 in funding has been requested from each appointing entity (total yearly request of \$150,000). He noted that letters were recently mailed and calls are starting to come in. He stated the Mayor of New Iberia has advised him the City will not be able to provide such funding.

Chairman Gonsoulin stated the next District meeting will be held on Tuesday, July 9, 2013 at 6:00 p.m.

/nem