



**TOWN COUNCIL MEETING  
TUESDAY, OCTOBER 18, 2022, 6:00PM  
ABITA SPRINGS TOWN HALL  
22161 Level St., Abita Springs, LA 70420**

Posted: October 17, 2022 4pm

CALL TO ORDER: Mayor Curtis  
INVOCATION: Alderman Saussy  
PLEDGE OF ALLEGIANCE: Alderman Patterson

**MAYOR'S ANNOUNCEMENTS:** Upcoming Events including the Election, Halloween, and the Abita Fall Fest

**PUBLIC HEARING:**

1.) Hearing relative to Instrument 2022-009, An Ordinance to adopt the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures on the collection of sales and use tax upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption, of tangible personal property and on the sales of services, levying and providing for the assessment, collection, payment, dedication and purpose for which the proceeds of said tax may be expended, such tax having been previously authorized by elections held in the Town of Abita Springs, State of Louisiana (the "Town").

**ROLL CALL:**

Call for Agenda Modifications  
Accept September 20, 2022, Town Council Meeting Minutes  
Accept the August 2022 Financial Report  
Engineering Report: John Catalanotto

**OLD BUSINESS:**

1.) Consideration of amendment of Instrument 2022-009, to change the *Part* and *Chapter* numerical reference for the purposes of codification.  
2.) Consideration of Instrument 2022-009, An Ordinance to adopt the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures on the collection of sales and use tax upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption, of tangible personal property and on the sales of services, levying and providing for the assessment, collection, payment, dedication and purpose for which the proceeds of said tax may be expended, such tax having been previously authorized by elections held in the Town of Abita Springs, State of Louisiana (the "Town").

**NEW BUSINESS:**

1.) Introduction of Instrument 2022-010, AN ORDINANCE OF THE BOARD OF ALDERMEN OF THE TOWN OF ABITA SPRINGS, TO EXTEND THE MORATORIUM ON THE ISSUANCE OF ANY PERMITS WHATSOEVER IN THE FURTHERANCE OF OR RELATIVE TO CERTAIN USES ALLOWED IN THE COMMERCIAL DISTRICT OF THE TOWN AND FURTHER ANY SUCH PERMITS IN CONNECTION WITH COMMERCIAL AND MULTIFAMILY USES IN CERTAIN DESCRIBED PROPERTY IN THE TOWN OF ABITA SPRINGS AND TO PROVIDE FOR RELATED MATTERS.

**OPEN/ADJOURNMENT:**

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE, PLEASE CONTACT US AT (985) 892-0711.  
PLEASE CONTACT TOWN HALL AT THE SAME NUMBER FOR ADDITIONAL INFORMATION REGARDING THIS AGENDA.

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AMENDMENT TO INSTRUMENT #2022-009

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**AMENDMENT 1**

On page 1, line 41, delete the word and number “**SECTION 1.**” and in lieu thereof insert the word and number “**Sec. 2-420.**”

**AMENDMENT 2**

On page 1, line 43, delete the word and number “**SECTION 1.01**” and in lieu thereof insert the word and number “**Sec. 2-421.**” Subsequent references throughout the instrument to “**SECTION**” shall be amended to be numbered sequentially.

The amendment was moved for adoption by Alderman \_\_\_\_\_, seconded by Alderman Patterson and was declared adopted this, \_\_\_ day of \_\_\_\_\_ 2022.

The vote thereon was as follows:

AYES:

NAYS:

ABSENT:

ABSTENTIONS:

ATTEST

\_\_\_\_\_  
Janet Dufrene, Town Clerk

\_\_\_\_\_  
Honorable Daniel J. Curtis, Mayor



**Instrument #2022-009**

An Ordinance to adopt the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures on the collection of sales and use tax upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption, of tangible personal property and on the sales of services, levying and providing for the assessment, collection, payment, dedication and purpose for which the proceeds of said tax may be expended, such tax having been previously authorized by elections held in the Town of Abita Springs, State of Louisiana (the “Town”).

The sales and use taxes are collected in accordance with the Ordinances adopted and passed by the Town of Abita Springs, State of Louisiana.

**WHEREAS**, the Uniform Local Sales Tax Code, LA R.S 47:337.1 et seq., was enacted in 2003, to promote uniformity in the assessment, collection, administration, and enforcement of the sales and use taxes imposed by taxing authorities; and

**WHEREAS**, the substantive and procedural statutes comprising the Uniform Local Sales Tax Code provide controlling authority for local Tax Collectors in the assessment, collection, administration, and enforcement of the sales and use taxes imposed by taxing authorities, except as specifically limited by LA R.S. 47:337.2; and

**WHEREAS**, the provisions of the Uniform Local Sales Tax Code apply in the assessment, collection, administration, and enforcement of the sales and use taxes of any political subdivision notwithstanding any conflicting provision of law or local ordinance; and

**WHEREAS**, in order to promote consistency in the application and enforcement of the state statutes and the Town's general sales and use tax ordinance, it is necessary to adopt the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures to conform with and adopt the provisions of the Uniform Sales Tax Code, LA R.S. 47:337.1 et seq., the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures should be adopted as set forth below.

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and Board of Aldermen of the Town of Abita Springs, State of Louisiana, acting as Governing Authority of said Town, that the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures are adopted as follows:

**SECTION 1. UNIFORM LOCAL SALES TAX CODE AND DEFINITIONS**

**SECTION 1.01. Adoption of Uniform Local Sales Tax Code**

Pursuant to the authority conferred by LA R.S. 47:337.4 (Levy of sales and use tax), the provisions of Chapter 2-D of Subtitle II of Title 47, Louisiana Revised Statutes 47:337.1, et seq. as amended, entitled the "Uniform Local Sales Tax Code", are hereby adopted and incorporated herein as if set out fully, and shall apply in the assessment, collection, administration, and enforcement of the tax.

**SECTION 1.02. Definitions**

51 The definitions set forth in LA R.S. 47:301 (Sales Tax-Definitions), as amended, shall be  
52 effective as definitions of the words, terms and phrases used in this ordinance. All words, terms  
53 and phrases used herein, other than those specifically defined elsewhere in this ordinance, shall  
54 have the respective meanings ascribed to them in LA R.S. 47:301, as amended, and shall have  
55 the same scope and effect that the same words, terms and phrases have where used in LA R.S.  
56 47.301, as amended. As used in this ordinance, the following words, terms and phrases have  
57 the meaning ascribed to each in this section, unless the contents clearly indicate a different  
58 meaning:

- 59
- 60 A. *Collector* means the Sheriff and Ex-Officio Tax Collector for the Parish of St.  
61 Tammany, State of Louisiana, and includes his duly authorized assistants.
  - 62 B. *Authority* means the Town of Abita Springs, State of Louisiana.
  - 63 C. *Tax* means the sales and use taxes as defined by LA.R.S. 47:301(27) and in particular  
64 means:
    - 65 1) The one (1%) percent sales tax imposed by the Board of Aldermen of the Town of  
66 Abita Springs effective Jan. 1, 1966.
    - 67 2) The one (1%) percent sales and use tax imposed by the Abita Springs Board of  
68 Aldermen effective Jan. 1, 1984 the proceeds of fifty (50%) of said tax ( after  
69 paying reasonable and necessary costs and expenses of collecting and  
70 administering the tax) to be used to defray expenses borne by or from the Police  
71 Fund of the Town of Abita Springs; with the remainder of the proceeds of said tax  
72 to be used to maintain or acquire equipment needed by the Town of Abita Springs  
73 and its various departments in the performance of their duties and for the  
74 supplementation of and the performance of all other duties and services funded  
75 from the General Fund of the Town of Abita Springs as per the resolution of the  
76 Board of Aldermen of the Town of Abita Springs adopted Feb. 7, 1984 and  
77 incorporated by reference hereto.

78

79 **SECTION 2. VENDOR'S COMPENSATION**

80

81 For the purpose of compensating the dealer in accounting for and remitting the Tax levied by  
82 this ordinance, each dealer shall be allowed one and one-tenth percent (1.10 %) of the amount of Tax  
83 due and accounted for and remitted to the Town's collector in the form of a deduction in submitting his  
84 report and paying the amount due by the dealer, provided the amount due was not delinquent at the  
85 time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler  
86 shall not be deducted in computing the commission allowed the dealer hereunder.

87

88 **SECTION 3. EXCLUSIONS AND EXEMPTIONS**

89

90 The Town adopts none of the optional exclusions or exemptions allowed by State sales and use  
91 tax law, nor does the Town adopt any exclusions or exemptions authorized by legislation enacted under  
92 Article VI, Section 29 (D)(1) of the Constitution of the State of Louisiana of 1974, that are not allowed  
93 as an exclusion or exemption from State sales and use tax. Included within the base of the Tax is every  
94 transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or  
95 exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the  
96 State of Louisiana.

97

98 **SECTION 4. DELINQUENT TAXES**

99

100 **SECTION 4.01. Interest on Unpaid Amount of Tax Due**

101 As authorized by LA R.S. 47:337.69, the interest on unpaid amounts of the Tax which are due  
102 shall be at the rate of one and one-fourth percent (1-1/4%) per month.

103  
104 **SECTION 4.02. Delinquency Penalty**

105 The delinquency penalty, as provided by LA R.S. 47:337.70, shall be five percent (5%) per  
106 month on the unpaid amount of the Tax due for each thirty-day period, not to exceed five thirty-  
107 day periods.

108  
109 **SECTION 4.03. Penalty for False, Fraudulent or Grossly Incorrect Return**

110 The penalty as authorized by LA R.S. 47:337.72 shall be fifty percent (50%) of the amount of  
111 the Tax found to be due.

112  
113 **SECTION 4.04. Negligence Penalty**

114 The penalty as authorized by LA R.S. 47:337.73 shall be five percent (5%) of the unpaid  
115 amount of the Tax found to be due, or ten dollars (\$10.00), whichever is greater.

116  
117 **SECTION 4.05. Nonsufficient Fund Checks**

118 A service charge as authorized by LA R.S. 47:337.74 shall be an amount not to exceed twenty-  
119 five dollars (\$25.00) or five percent (5%) of the face amount of the check, whichever is greater.

120  
121 **SECTION 4.06. Attorney Fees**

122 The collector is authorized to employ private counsel to assist in the collection of any taxes,  
123 penalties or interest due under this ordinance, or to represent him in any proceeding under this  
124 ordinance. If any taxes, penalties or interest due under this ordinance are referred to an attorney at  
125 law for collection, an additional charge of attorney fees, in the amount of ten percent (10%) of the  
126 taxes, penalties and interest due, shall be paid by the tax debtor permitted under LA R.S.  
127 47:337.13.1(A).

128  
129 **SECTION 4.07. Examination and Hearing Costs**

130 As provided by LA R.S. 47:337.75, and under the circumstances set forth therein, a penalty  
131 shall be added to the amount of tax due in an amount as itemized by the Collector to compensate  
132 for all costs incurred in making an examination of books, records or documents, or an audit thereof,  
133 or in the holding of hearings or the subpoenaing and compensating of witnesses.

134  
135 **SECTION 4.08. Distrainment Penalty**

136 The penalty as provided by LA R.S. 47:337.76 in cases where the distraint procedure is used  
137 in the collection of the Tax shall be ten dollars (\$10.00).

138  
139 **SECTION 4.09. Limits on Interest, Penalty and Attorney Fees**

140 Should the interest, penalties or attorney fees herein, or the combined interest, penalties and  
141 attorney fees be declared to be in excess of limits provided by other law, including relevant  
142 jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law  
143 shall apply.

144  
145 **SECTION 5. POWERS OF THE COLLECTOR**

146  
147 The Collector is hereby authorized, empowered and directed under LA R.S. 13:5553 to carry  
148 into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist it in the  
149 performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem  
150 necessary.

151 **SECTION 6. COLLECTION OF TAX ON VEHICLES**

152

153 With regard to the collection of the Tax on any motor vehicle, automobile, truck, truck trailer,  
154 trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration  
155 license tax, the Town, acting through the Sheriff, is authorized to enter into an agreement or agreements  
156 with the Vehicle Commissioner, Louisiana Office of Motor Vehicles, for the collection of the Tax on  
157 such vehicles, as provided by LA R.S. 47:303(B) and LA R.S. 13:5904.

158

159 **SECTION 7. REVENUE OF TAX**

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161 All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be  
162 collected or come into the possession of the Collector under any provision or provisions of this  
163 ordinance relating to the Tax shall be promptly deposited by the Collector in the account established  
164 and maintained for the deposit of such proceeds, which fund shall be a separate bank account  
165 established and maintained with the regularly designated fiscal agent of the Collector, provided,  
166 however, any amount which is paid under protest or which is subject to litigation may be transferred to  
167 a separate account established by the Collector with said fiscal agent pending the final determination  
168 of the protest or litigation.

169

170 **SECTION 8. SEVERABILITY**

171

172 If any or more of the provisions of this ordinance shall for any reason be held to be illegal or  
173 invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this  
174 ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained  
175 herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates  
176 or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be  
177 deemed to apply to this ordinance.

178

179 **SECTION 9. EFFECTIVE DATE**

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181 This ordinance shall be in full force and effect immediately upon its adoption, being an  
182 ordinance affecting the public peace, health and safety.

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184 **SECTION 10. PUBLICATION AND RECORDATION**

185

186 Pursuant to LA R.S. 18:1281, et seq., this ordinance shall be published in one issue of the  
187 official journal of this Governing Authority as soon as is reasonably possible. A certified copy of this  
188 ordinance shall be recorded in the mortgage records of the Parish of St. Tammany, State of Louisiana.

189

190 The Ordinance being introduced on a motion of Alderman Saussy, seconded by  
191 Alderwoman Contois on this 20<sup>th</sup> day of September 2022 and adopted on a motion of Alderman  
192 \_\_\_\_\_ seconded by Alderman \_\_\_\_\_ on this \_\_\_\_ day of October 2022.

193 The vote thereon was as follows:

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- 195 AYES:
- 196 NAYS:
- 197 ABSENT:
- 198 ABSTENTIONS:

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201 \_\_\_\_\_  
Janet Dufrene, Town Clerk

\_\_\_\_\_   
Honorable Daniel J. Curtis, Mayor



**INSTRUMENT 2022-010**

**AN ORDINANCE OF THE BOARD OF ALDERMEN OF THE TOWN OF ABITA SPRINGS, TO EXTEND THE MORATORIUM ON THE ISSUANCE OF ANY PERMITS WHATSOEVER IN THE FURTHERANCE OF OR RELATIVE TO CERTAIN USES ALLOWED IN THE COMMERCIAL DISTRICT OF THE TOWN AND FURTHER ANY SUCH PERMITS IN CONNECTION WITH COMMERCIAL AND MULTIFAMILY USES IN CERTAIN DESCRIBED PROPERTY IN THE TOWN OF ABITA SPRINGS AND TO PROVIDE FOR RELATED MATTERS.**

WHEREAS, the Town of Abita Springs is in the process of commencing work on a new comprehensive plan; and

WHEREAS, the Town has budgeted funds for such work on a new comprehensive plan; and,

WHEREAS, as although there have been several public hearings relative to land use in the commercial district, more citizen input is desired; and,

WHEREAS, the Town is in the process of engaging a firm, with members certified by the American Institute of Certified Planners, to assist, provide guidance, and maximize public involvement during the process; and,

WHEREAS, certain allowed uses in the Commercial District as set out in Section 9-218 Commercial District are outdated and not properly regulated; and,

WHEREAS, the uses allowable in certain areas of the Historic District need to be delineated.

THEREFORE, BE IT ORDAINED by the Town of Abita Springs Board of Aldermen that there is hereby established a moratorium of the issuance of any permits whatsoever in the furtherance of or relative to the following uses as set out in Section 9-218 Commercial District.

- 8) Clothing stores
- 10) Drugstores and pharmacies
- 12) Filling stations
- 16) Grocery Stores, including meats, fruits and vegetables
- 17) Hardware stores
- 27) Restaurants and cafe
- 34) Theaters (not drive-in)
- 35) Variety stores
- 52) Dry good stores
- 53) Department stores

BE IT FURTHER ORDAINED, that this moratorium shall only apply to those properties that require the issuance of a non-residential building permit for new construction including additions that enlarge existing structures by fifty percent.

BE IT FURTHER ORDAINED, that there is additionally established a moratorium on the issuance of any permits whatsoever in the furtherance of a Commercial or Multifamily use in the following described property situated in the Town of Abita Springs:

*Beginning on Hwy. 59 at the southeast corner of Square 31 in the Southwest Division of the Town of Abita Springs, proceed in a westerly direction to the intersection of the northern extension of Haynes Avenue. Proceed south on the Haynes Avenue extension to Cahill Street. Take Cahill Street west to Gordon Street. Proceed south on Gordon Street to Pearl Street. Take Pearl Street in a westerly direction to the intersection with Poitevent Street. Proceed on Poitevent Street in a northerly direction to North Street. Run east on North Street to its intersection with Gordon Street; Gordon Street north to Hwy. 36; Hwy. 36 west to Davis Cemetery Road; Davis Cemetery Road north to its intersection with the old Hwy. 435 extension to Hwy. 59, shown as old road on original map of Abita Springs dated January 1, 1951 by Robert A. Berlin, Deputy Parish Surveyor. Then continue along the projected extension of old Hwy. 435 from its intersection with Hwy. 59 in an easterly direction to a point where a northern extension of the Quarter corner of Section 30, T6S- R 12E would intersect with the old Hwy 435 extension. Thence run south 0 degrees 06 minutes east 1,340 feet; thence run south 89 degrees 50 minutes east 1,329.4 feet; thence run south 663.3 feet; Continue south 106.5 feet; thence run south 86 degrees 30 minutes west 330 feet; thence run south 0 degrees 30 minutes east 677 feet to the Abita River. Thence follow the meanderings of the Abita River in an easterly*

70 direction to its intersection with the Talisheek Road Hwy. 435. Thence follow Talisheek Hwy. 435 in a  
71 southwesterly direction to its intersection with Magnolia Street. Thence proceed south along Magnolia  
72 Street to Grover Street. Thence proceed in a westerly direction along Grover Street to its intersection with  
73 Pine Street. From Pine Street go south to the intersection of Eads Street. Thence proceed westerly along  
74 Eads Street to Gum Street. Thence south on Gum Street crossing Hwy. 36 to the intersection of 6th Street.  
75 Thence east on 6th Street to its intersection with the old right-of-way of the GM&O Railroad, now the  
76 Tammany Trace. Thence proceed south along the Tammany Trace right-of-way to the southern boundary  
77 of the Bossier City Addition to the Town of Abita Springs. Thence proceed westerly along the southern  
78 boundary of the Bossier City Addition to the Town of Abita Springs to its intersection with Hwy. 59. Thence  
79 north on Hwy. 59 to its point of beginning.

80  
81 Start at the Corner of Sections 1,6,12, and 7 at the Intersection of LA Hwy 59 and Harrison Avenue and  
82 proceed East along Mandeville Street to Dundee then proceed North to a point where it intersects with an  
83 extension of the Bossier City Line and proceed west along said southern line of the Bossier City Addition to  
84 the Town of Abita Springs, the Commercial Overlay that runs parallel with Hwy 59 and then proceed south  
85 along said eastern side of the commercial overlay to the point of beginning. The squares adjacent to the  
86 trace (already controlled by Ordinance# 258) and along St. Charles Street the property noted as Squares  
87 8,9,34,36,37,33,38,32,39,49,44,48,42,47,43,46,45 and 41 of the Bossier City Addition and exclude the  
88 Industrial District adjacent to Mandeville Street and Dundee Street. Property along Highway 435 from the  
89 Abita Springs Post Office to Acorn/ Confederate Lane and westward to join the area already zoned Historic.

90  
91 BE IT FURTHER ORDAINED THAT THIS MORATORIUM shall be in effect and extended for one hundred  
92 and eighty (180) days from the effective date of this ordinance. This ordinance becomes effective upon the  
93 signature of the Mayor.

94  
95 Introduced by Council Member Randolph, seconded by Council Member Patterson on the \_\_\_\_ day of  
96 \_\_\_\_ 2022. Adopted on motion of Council Member \_\_\_\_ and seconded by Council Member \_\_\_\_ on the  
97 \_\_\_\_ day of \_\_\_\_ 2022.

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100 Vote was:  
101 YEAS:  
102 NAYS:  
103 ABSENT:  
104 ABSTAIN:

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108 Signed by the Mayor this \_\_\_\_ day of November 2022.

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111 ATTEST  
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117 Janet Dufrene, Town Clerk  
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Honorable Daniel J. Curtis, Mayor