

THE OFFICIAL PROCEEDINGS OF THE GRANT PARISH SCHOOL
BOARD OF THE PARISH OF GRANT, STATE OF LOUISIANA, TAKEN
AT A REGULAR MEETING HELD ON TUESDAY, OCTPBER 6, 2020

The Parish School Board of the Parish of Grant, State of Louisiana, met in its regular meeting place, the Grant Parish School Board Office, Colfax, Louisiana, in Regular Session, Tuesday, October 6, 2020 at 6:00 o'clock P.M.

There were present Mr. Lloyd Whitman, Mr. Randy Browning, Mrs. Lisa Roberts, Mr. Mike Slaughter, Mrs. Deborah "Debbie" McFarland and Mr. William "Bill" Riggs. Mrs. Mary Bullock and Mrs. Karen Layton were absent.

Mr. Paxton Teddlie, Secretary-Treasurer was also present.

The Parish School Board of the Parish of Grant, State of Louisiana, was duly convened by Mr. William "Bill" Riggs, President of the Grant Parish School Board, who then stated that the Grant Parish School Board was ready to transact any business which may come before the Board.

Motion by Mr. Slaughter, seconded by Mrs. McFarland and unanimously approved the September 15, 2020 Regular Meeting Minutes.

Recognize:

The following guests were recognized: or No guests signed in to be recognized.

Retirement: Jeffrey Tullos, Janitor at Grant Jr. High School, 8 years of service, effective August 24, 2020.

Committee items:

The Finance Committee had no items to discuss.

The Transportation and Maintenance Committee had no items to discuss.

Motion by Mr. Browning, seconded by Mr. Whitman and unanimously approved November 10, 2020 at 6:00PM for the November Board Meeting.

Motion by Mrs. McFarland, seconded by Mrs. Roberts and unanimously approved the lowest bidder for fuel bid, Lott Oil Company, Inc.

Motion by Mrs. Roberts, seconded by Mr. Browning and unanimously approved resolution authorizing the Superintendent to sign the Louisiana Uninsured/Underinsured Motorist form reflecting the selection of or rejection of Uninsured/Underinsured Motorist Bodily Injury Coverage.

Louisiana Public Schools Risk Management Agency
Uninsured/Underinsured Motorists Bodily Injury Resolution

The following resolution should be placed in the minutes of the Grant Parish School Board held on October 6, 2020.

Agenda Item # XI Resolution authorizing the superintendent to sign the required Louisiana Uninsured/Underinsured Motorist form reflecting the selection of or rejection of Uninsured/Underinsured Motorist Bodily Injury Coverage.

Lisa Roberts moved, and seconded by Randy Browning to authorize the superintendent to sign the required Louisiana Uninsured/Underinsured Motorist form reflecting a selection of or rejection of Uninsured/Underinsured Motorist Coverage. This selection is applicable to Commercial Automobile Insurance Coverage for the period of October 1, 2020 to October 1, 2021, as presented.

LARMA UM/UIM Resolution 10/20



Motion by Mr. Browning, seconded by Mr. Slaughter and unanimously approved granting Superintendent authority to solicit bids and take necessary actions to contract for the permanent repairs of all schools and other School Board facilities damaged by Hurricane Laura.

Motion by Mrs. Roberts, seconded by Mr. Browning and unanimously approved to consider and take action with respect to adopting an ordinance providing for the continued levy within the Parish of Grant, State of Louisiana, of a one percent (1%) sales and use tax, such tax having been authorized at a special election held in the Parish on August 15, 2020.

The following ordinance was offered for adoption by Lisa Roberts and seconded by Randy Browning

ORDINANCE

An ordinance providing for the continued levy within the Parish of Grant, State of Louisiana, effective July 1, 2020, of a one percent (1%) 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 sales of services in said Parish, providing for the assessment, collection, payment thereof and the dedication of the proceeds of said tax and the purpose for which the proceeds of the tax may be expended, such tax having been authorized at a special election held in said Parish on August 15, 2020.

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority and an election held on August 15, 2020, the Parish School Board of the Parish of Grant, State of Louisiana (the "School Board"), is authorized to levy and collect within Grant Parish from and after July 1, 2020, a one percent (1%) sales and use tax (the "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 upon the sale of services as defined in applicable statutory authority, pursuant to the following proposition which was approved at said election held on August 15, 2020:

SALES TAX RENEWAL PROPOSITION

Shall the Parish School Board of the Parish of Grant, State of Louisiana (the "School Board"), under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority, be authorized to continue to levy and collect a tax of one per cent (1%) (the "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 sales of services in the Parish of Grant (an estimated \$1,300,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for a period of fifteen (15) years, beginning July 1, 2020, with the proceeds of the Tax (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax), being dedicated and used for paying all costs and expenses of the transportation system of the School Board?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special election of August 15, 2020, it is the desire of this School Board to provide for the levy and collection of the Tax and to provide for distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this ordinance;

NOW, THEREFORE, BE IT ORDAINED by the Parish School Board of the Parish of Grant, State of Louisiana (the "School Board"), that:

SECTION 1. Imposition. Pursuant to the authority of a special election held in the Parish of Grant, State of Louisiana (the "Parish"), on August 15, 2020, the Tax is hereby levied 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 in the Parish, as defined by law. The Uniform Local Sales Tax Code, as enacted by Act 73 of the 2003 Regular Session of the Louisiana Legislature and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the Tax, the provisions of which are hereby incorporated by reference.

SECTION 2. Rate of Tax. The Tax is levied at the rate of one percent (1%) of the sales price of each item or article of tangible personal property when sold at retail in the Parish, the Tax to be computed on gross sales for the purpose of remitting the amount of tax due to the Parish, and to include each and every retail sale. The Tax is levied at the rate of one percent (1%) of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in the Parish, provided there shall be no duplication of the Tax. The Tax is levied at the rate of one percent (1%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined by law, where the lease or rental of such property is an established business, or part of an established business, or the same is incidental or germane to the said business, or of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property. The Tax is levied at the rate of one percent (1%) of the amount paid or charged for taxable services, as defined by law, performed in the Parish.

SECTION 3. Effective Date. The Tax shall be effective on July 1, 2020.

SECTION 4. Term. The Tax shall remain in effect for fifteen (15) years (July 1, 2020 through June 30, 2035).

SECTION 5. Purposes. The proceeds of the Tax shall be used for the purposes set forth in the proposition approved by the voters in the special election held in the Parish on August 15, 2020, authorizing the Tax, which proposition is set forth in the preamble hereto.

SECTION 6. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Tax levied by this ordinance, each dealer shall be allowed two percent (2%) of the amount of Tax due and accounted for and remitted to the Parish's collector in the form of a deduction in submitting its report and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

SECTION 7. Exclusions and Exemptions. The School Board adopts none of the optional exclusions or exemptions allowed by State sales and use tax law, nor does this School Board adopt any exclusions or exemptions authorized by legislation enacted under Article VI, Section 29 (D)(1) of the Constitution of the State of Louisiana of 1974, that are not allowed as an exclusion or exemption from State sales and use tax. Included within the base of the Tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana, including the Act.

SECTION 8. Interest on Unpaid Amount of Tax Due. As authorized by La. R.S. 47:337.69, the interest on unpaid amounts of the Tax which are due shall be at the rate of one and one-fourth percent (1-1/4%) per month.

SECTION 9. Delinquency Penalty. The delinquency penalty, as provided by La. R.S. 47:337.70, shall be five percent (5%) per month on the unpaid amount of the Tax due for each thirty-day period, not to exceed five thirty-day periods.

SECTION 10. Penalty for False, Fraudulent or Grossly Incorrect Return. The penalty as authorized by La. R.S. 47:337.72 shall be fifty percent (50%) of the amount of the Tax found to be due.

SECTION 11. Negligence Penalty. The penalty as authorized by La. R.S. 47:337.73 shall be five percent (5%) of the unpaid amount of the Tax found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 12. Penalty for Insufficient Funds Check. The penalty as authorized by La. R.S. 47:337.74 shall be an amount equal to the greater of one percent (1%) of the check or twenty dollars (\$20.00).

SECTION 13. Attorney Fees. The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under this ordinance, or to represent him in any proceeding under this ordinance. If any taxes, penalties or interest due under this ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION 14. Penalty for Costs Incurred. As provided by R.S. 47:337.75, and under the circumstances set forth therein, a penalty shall be added to the amount of Tax due in an amount as itemized by the Collector to compensate for all costs incurred in making an examination of books, records or documents, or an audit thereof, or in the holding of hearings or the subpoenaing and compensating of witnesses.

SECTION 15. Distrainment Penalty. The penalty as provided by R.S. 47:337.76 in cases where the distraint procedure is used in the collection of the Tax shall be ten dollars (\$10.00).

SECTION 16. Limits on Interest, Penalty and Attorney Fees. Should the interest, penalties or attorney fees herein, or the combined interest, penalties and attorney fees, be declared to be in excess of limits provided by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply.

SECTION 17. Collector. The Tax levied by this ordinance is authorized to be collected by a "Collector" which term shall mean the Grant Parish Sales and Use Tax Commission.

SECTION 18. Powers of Collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.

SECTION 19. Agreement to Collect Tax on Vehicles. With regard to the collection of the Tax on any motor vehicle, automobile, truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license Tax, this School Board, acting through the President and/or Secretary, is authorized to enter into an agreement or agreements with the Vehicle Commissioner, Department of Public Safety and Corrections, for the collection of the Tax on such vehicles, as provided by R.S.47:303(B).

SECTION 20. Revenues of Tax. All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the Collector under any provision or provisions of this ordinance relating to the Tax shall be promptly deposited by the Collector for the account of the School Board in the special fund heretofore established and maintained for the deposit of such proceeds, which fund is a separate bank account maintained with the regularly designated fiscal agent of the School Board; provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector with said fiscal agent pending the final determination of the protest or litigation.

In compliance with the said special election of August 15, 2020, authorizing the Tax, after all reasonable and necessary costs and expenses of collecting and administration of the Tax have been paid as provided for above, the remaining balance in said special fund shall be available for appropriation and expenditures by the School Board solely for the purposes designated in the applicable proposition authorizing the levy of the Tax.

SECTION 21. Severability. If any or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 22. Uniform Sales Tax Controlling. If any provision of this ordinance shall be in conflict with the provisions of the Uniform Local Sales Tax Code, the provisions of the Uniform Local Sales Tax Code shall be controlling.

SECTION 23. Effective Date of Ordinance. This ordinance shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

SECTION 24. Publication and Recordation. This ordinance shall be published in one issue of the official journal of this School Board as soon as is reasonably possible. A certified copy of this ordinance shall be recorded in the mortgage records of the Parish of Grant, State of Louisiana.

The final adoption of the foregoing ordinance having been duly moved and seconded, the roll was called and the following vote was taken and recorded:

YEAS: Lloyd Whitman, Randy Browning, Lisa Roberts, Mike Slaughter, Debbie mc Farland, Bill Riggs

NAYS: none

ABSENT: Karen Layton and Mary Bullock

And the ordinance was declared adopted on this, the 6th day of October, 2020.

/s/ Paxton Teddie
Secretary


/s/ William "Bill" Riggs
President

STATE OF LOUISIANA

PARISH OF GRANT

I, the undersigned Secretary of Parish School Board of the Parish of Grant, State of Louisiana (the "School Board"), the governing authority of the Parish of Grant, State of Louisiana, for school purposes (the "Parish"), do hereby certify that the foregoing pages constitute a true and correct copy of an ordinance adopted by the School Board on October 6, 2020, providing for the levy within the Parish of Grant, State of Louisiana, effective July 1, 2020, of a one percent (1%) 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 upon the sale of services in said Parish, levying and providing for the assessment, collection, payment and dedication of the proceeds of such tax and the purpose for which the proceeds of the tax may be expended, such tax having been authorized at a special election held in the Parish on August 15, 2020.

IN FAITH WHEREOF, witness my official signature at Colfax, Louisiana, on this, the 6th day of October, 2020.


Secretary

Received for approval at the November Meeting Policy: File BCAD, Teleconference/Remote Participation in School Board Meeting (New Policy), Policy: File CED, Employment of Superintendent, Policy: File DJE, Purchasing, Policy: File DJED, Bids and Quotations, Policy: File EFC Business Continuity and Technology Disaster Recovery (New Policy), Policy: File GBDA, Employment of Retired Personnel, Policy: File IDFAB Sports Injury Management and Concussions, Policy: File JBH, Attendance Reports for Student Drivers, Policy: File JGC, Student Health Services and Policy: File JGCE, Child Abuse.

The Superintendent discussed with the board members Personnel Report, Financial Report, Calendars, Student Count, LSBA – Profile Form per Board Members (reminder), LSBA Fall Trailblazer: Monday, October 26, 2020 Alexandria, LA, Performance and Demand Stipends, 2% Stipend, Report on COVID-19 Numbers and Report on Virtual Numbers.

Motion by Mr. Whitman, seconded by Mr. Slaughter and unanimously approved adjourning the meeting.

s/William “Bill” Riggs
William “Bill” Riggs
President
Grant Parish School Board

ATTEST: _____
Paxton Teddlie
Secretary-Treasurer
Grant Parish School Board