

**Minutes
Public Hearing
Town of Iowa
115 N. Thomson
Iowa, LA 70647
January 10, 2022 6:30p.m.**

Mayor Hesse called the public hearing to order at 6:30 p.m. Present was Mayor Hesse; Council Members Julie Fontenot, Gerald Guidry, and Daniel Hennigan; Town Clerk Cynthia Mallett; Town Attorney Eugene Bouquet; Police Chief Keith Vincent; about 12 citizens.

Mayor Hesse read the title of proposed Ordinance No. 2022-01, An Ordinance providing for the levy and collection of a one-half percent (1/2%) Sales And Use Tax (“Tax”) by the Town of Iowa, Louisiana, (“Town”), in perpetuity beginning July 1, 2022, in accordance with the provisions and terms of Chapter 2D of Subtitle II, Title 47 of the Louisiana revised statutes of 1950, as it may be amended (“Uniform Local Sales Tax Code”). Mayor Hesse asked if there were any comments or questions. No comments or questions were made.

Mayor Hesse read the title of proposed Ordinance No. 2022-02, An Ordinance Amending the FY 2020-2021 Budget for the Town of Iowa Louisiana. He explained that the last audit was prepared and these adjustments were necessary to complete the requirements. He asked if there were any questions or comments. No comments or questions were made.

Mayor Hesse closed the public hearing at 6:31 p.m.

**Minutes
Regular Meeting
Town of Iowa
115 N. Thomson
Iowa, La
January 10, 2022 6:31 p.m.**

Mayor and Town Council met in regular session this date in compliance with all requirements as to notice.

Present: Mayor Paul Hesse; Council Members: Daniel Hennigan, Gerald Guidry, and Julie Fontenot; [quorum present]; Chief of Police H. Keith Vincent; Town Attorney Eugene Bouquet; and Town Clerk Cynthia Mallett; and about 12 citizens.

Invocation by Mayor Hesse; followed by Pledge.

Mayor Hesse called the meeting to order at 6:31 pm.

It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to adopt agenda. The motion passed unanimously.

Daniel Hennigan requested that an addition be made to the minutes of December 13, 2021. It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to approve December 13, 2021 Regular Meeting Minutes with the addition of it being stated the Mr. Mouton was opposed to the variance that was discussed. The motion passed unanimously.

Mayor Hesse introduced Mr. Alan Cross, owner of the FEMA Trailer Park. Mr. Cross came forward and stated that upon the permission granted by the Iowa Housing Authority, he repaired the fence owned by the Iowa Housing Authority and said if the owner of the property on the other side of the trailer park would not object, he would repair that fence also. Mayor Hesse announced that he met with Mr. Cross and understood that there is a confidential matter when it comes to disclosing background checks of the

persons moving into the FEMA trailers. Mr. Cross said that he is in contact with the police department on a regular basis to see if any complaints have been made on persons living in the trailer park.

Mayor Hesse read the title of Ordinance 2022-01. It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to adopt Ordinance 2022-01. The motion carried unanimously.

Iowa, Louisiana
January 10, 2022

The Town Council of the Town of Iowa, Louisiana (the “Town Council”), met in regular public session at 6:30 o’clock p.m. on January 10, 2022, at the regular meeting place of the Town Council, Iowa Town Hall, 115 North Thomson, Iowa, Louisiana, and the following members present: Gerald Guidry, Daniel Hennigan, and Julie Fontenot

ABSENT: Joe Becnel and Vernessa Guillory

Thereupon, the following Ordinance having been introduced on December 13, 2021, pursuant to motion made by Daniel Hennigan and seconded by Julie Fontenot, the roll was called and the following vote was taken and recorded:

YEAS: Daniel Hennigan, Julie Fontenot, and Gerald Guidry

NAYS: None

ABSENT: Joe Becnel and Vernessa Guillory

NOT VOTING: None

ORDINANCE NO. 2022-01

AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF A ONE-HALF PERCENT (1/2%) SALES AND USE TAX (“TAX”) BY THE TOWN OF IOWA, LOUISIANA, (“TOWN”), IN PERPETUITY BEGINNING JULY 1, 2022, IN ACCORDANCE WITH THE PROVISIONS AND TERMS OF CHAPTER 2D OF SUBTITLE II, TITLE 47 OF THE LOUISIANA REVISED STATUTES OF 1950, AS IT MAY BE AMENDED (“UNIFORM LOCAL SALES TAX CODE”

WHEREAS, pursuant to the provisions of Section 2711(A)(1) of Title 33 of the Louisiana Revised Statutes of 1950, as amended, and Article VI, Sections 7(A), 29(B), 30 and 32 of the Louisiana Constitution of 1974, and the authority granted at a special election held within the Town of Iowa, Louisiana (the “Town”), on November 13, 2021, the Town now continues the levy and collection of a sales and use tax (the “Tax”) in perpetuity beginning July 1, 2022, the proceeds of which are to be allocated, distributed, and used by the Town, as set forth in the proposition submitted at the election, a copy of which proposition is attached hereto as Exhibit “A” and made a part of this Ordinance as if fully set forth herein; and

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN OF IOWA, LOUISIANA, that:

SECTION 1. The statements of fact expressly contained within the preamble to this Ordinance have been specifically reviewed by the Town Council and are found to be factually true and correct, and are made resolutions of the Town.

SECTION 2. **Town Tax.** The continuation of the Tax in perpetuity, in favor of the Town authorized at a special election held within the Town, on November 13, 2021, upon the sale at retail, the use, the lease or rental, the consumption, the distribution and storage for use or consumption, of tangible

personal property, and upon the sale of services in the Town, shall continue to be assessed, imposed, collected, paid and enforced, in the manner and subject to the terms and provisions of Uniform Local Sales Tax Code, the provisions of which are incorporated by reference herein.

Proceeds of the Tax, described in this section shall continue to be allocated, distributed and used by the Town in the manner and for the purposes described and provided for in Exhibit "A" hereto which is the proposition approved by the electorate of the Town at an election held November 13, 2021.

SECTION 3. Integrated Bracket Schedule Applicable to Collection. The Tax described in Section 1 shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950, as amended (R.S. 47:304). The dealers shall remit to the sales tax collector of the Town, the Sales and Use Tax Department of the Calcasieu Parish School Board ("Collector") and comply with the Uniform Local Sales Tax Code, particularly La. R.S. 47:337.29, the proportionate part of the sales and use taxes collected in the Town in accordance with said integrated bracket schedule.

SECTION 4. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Tax described in this Ordinance, each dealer shall be allowed one percent (1%) of the amount of the Tax due and accounted for and remitted to the Collector in the form of a deduction in submitting his report and/or reports 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 5. Exclusions and Exemptions. The Tax imposed under this Ordinance is subject to specific provisions under La. R.S. 47:305 of the Louisiana State sales and use tax laws and La. R.S. 47:337.9 of the Uniform Local Sales Tax Code. The Town has not adopted the optional exclusions or exemptions allowed by Louisiana State sales and use tax law and codified under R.S. 47:337.10, nor shall it adopt any exclusions or exemptions which are not allowed as an exclusion or exemption from Louisiana State sales and use tax. Included within the tax base is every transaction, whether sales, use, lease or rental, or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

SECTION 6. Interest. The interest on the unpaid Tax provided for by La. R.S. 47:337.69 shall be at the rate of one and one-fourth percent (1-1/4%) per month.

SECTION 7. Delinquency Penalty. Penalty on the unpaid Tax as provided by La. R.S. 47:337.70 shall be five percent (5%) per month.

SECTION 8. Penalty for False or Fraudulent Return. Penalty as provided by La. R.S. 47:337.72 shall be fifty percent (50%) of the Tax found to be due.

SECTION 9. Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the Tax or deficiencies found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 10. Penalty for Insufficient Funds Check. The penalty provided in La. R.S. 47:337.74 shall be an amount equal to or greater of one percent (1%) of the check or twenty dollars (\$20.00).

SECTION 11. Attorney Fees. The Collector is authorized to employ private counsel to assist in the collection of any Tax, penalties or interest due under this Ordinance, or to represent him in any proceeding under this Ordinance. If any Tax, 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 percent (10%) of the Tax, penalties and interest due, shall be paid by the tax debtor. Additional provisions applicable to attorney fees, inclusive of prevailing party and waiver of such fees, are included under LA R.S. 47:337.13.1 of the Uniform Local Sales Tax Code.

SECTION 12. 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 13. Collector. All sales and use taxes described in this Ordinance shall be collected by a "Collector" as provided by La. R.S. 47:301.(2)(b) which shall mean and include the Calcasieu

Parish School Board Sales and Use Tax Department, the entity presently collecting sales and use taxes on behalf of the Town.

SECTION 14. 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 in the performance of his duties, and in pursuance thereof to make and enforce such rules as he may deem necessary.

SECTION 15. Disposition of Revenues. All Tax, revenues, funds, assessments, monies, 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 described herein shall be promptly deposited by the Collector for the account of the Town, 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.

Out of the funds on deposit in such special funds, the Collector shall first pay all reasonable and necessary costs and expenses of administering and collecting the Tax described herein and administering the provisions of this Ordinance, as well as the various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the Town.

In compliance with the special election authorizing the renewal of the levy and collection of the Tax described herein, 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 such special funds shall be available for appropriation and expenditure by the Town, solely for the purposes designated in the proposition authorizing the levy of the Tax.

SECTION 16. Accounting for Funds. All funds or accounts described herein may be separate funds or accounts or may be a separate accounting with a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is sustained.

SECTION 17. Severability. If any one 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 18. Uniform Local Sales Tax Code is 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 19. Effect Upon Prior Sales Tax Ordinances. With respect to the Town Tax, this Ordinance shall be considered as additional and supplemental to the ordinances heretofore adopted by the Town, to provide that the Tax now authorized to be levied in the Town shall hereinafter be collected, administered and enforced in the manner provided by the Uniform Local Sales Tax Code and shall not be construed to rescind and repeal any prior resolutions or ordinances of the Town relating to the levy, allocation, distribution and use of the proceeds of the Tax.

SECTION 20. Effective Date. The continuation of the Tax in perpetuity shall be effective on July 1, 2022.

SECTION 21. Term. The Tax shall remain in effect in perpetuity.

SECTION 22. Publication and Recordation. A copy of this Ordinance shall be duly published in the *Lake Charles American Press*, the official journal of the Town, as soon as is reasonably possible. A certified copy of this Ordinance shall be recorded in the mortgage records of Calcasieu Parish, Louisiana.

And the Ordinance was declared adopted on this, the 10th day of January, 2022.

ATTEST:

/s/ Paul Hesse
PAUL HESSE, Mayor

/s/ Cynthia Mallett
CYNTHIA MALLETT, Municipal Clerk

(Other business not pertinent to the present excerpt may be found of record in the official minute book.)

Upon motion duly made and unanimously carried, the meeting was adjourned.

ATTEST:

/s/ Paul Hesse
PAUL HESSE, Mayor

/s/ Cynthia Mallett
CYNTHIA MALLETT, Municipal Clerk

Mayor Hesse read the title of Ordinance 2022-02. It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to adopt Ordinance 2022-02. The motion carried unanimously.

ORDINANCE 2022-02
AN ORDINANCE
AMENDING THE FY 2020/2021 BUDGET FOR THE
TOWN OF IOWA LOUISIANA

BE IT ORDAINED by the Mayor and Town Council of the Town of Iowa, Louisiana that:

The following is an amended statement of the FY20/21 Budget

SECTION 1: The following is an amended statement of the probable receipts and disbursements of the Town of Iowa, Louisiana for the fiscal year commencing July 1, 2020 and ending June 30th, 2021 and the same is hereby declared to be and is designated the adopted amended budget for the Town of Iowa, Louisiana for FY2020-21.

General Fund

Changes:	Budget		Actual
Revenues:	\$ 2,662,000.00	to	\$2,288,009.00

Fire Protection District #1

Changes:	Budget		Actual
Revenues:	\$ 0.00	to	\$1,121,460.00
Expenses:	\$ 0.00	to	\$ 489,433.00

Sales Tax I Water Improvement

Changes:	Budget		Actual
Expenses:	\$ 1,276,269.00	to	\$2,441,591.00

SECTION 2: This section shall become effective immediately upon adoption.

BE IT ORDAINED by the Mayor and Board of Council Members of the Town of Iowa, Louisiana, in Regular Session duly convened on January 10, 2022 an amended budget for the fiscal year of 2020 and 2021 be adopted and enacted.

THUS DONE AND INTRODUCED at a regular meeting of the Mayor and Town Council for the Town of Iowa, Louisiana, held on the 13th day of December 2021.

After public hearing was held on the above ordinance, the title having been read and the ordinance considered, motion by Daniel Hennigan seconded by Julie Fontenot to adopt the ordinance, a record vote was taken and following result was had:

YEAS: Daniel Hennigan, Julie Fontenot, and Gerald Guidry

NAYS: None

ABSENT: Joe Becnel and Vernessa Guillory

ABSTAIN: None

WHEREUPON, the presiding officer declared the above ordinance duly adopted on this 10th day of January, 2022.

PAUL HESSE, MAYOR

I certify that the above ordinance was presented to the Mayor by me on the 11th day of January, 2022.

CYNTHIA MALLET, TOWN CLERK

I, acknowledge receipt of the above ordinance from the Town Clerk on this 12th day of January, 2022.

PAUL HESSE, MAYOR

I, hereby approve the above ordinance on this 12th day of January, 2022.

PAUL HESSE, MAYOR

I certify that the above ordinance was received by me from the Mayor on this 12th day of January, 2022.

CYNTHIA MALLET, TOWN CLERK

Mr. Jeff Kudla was not present to give the report on projects. Mayor Hesse announced that only two bidders submitted bids for the water works building. The lowest bid being K & J Development of SWLA in the amount of \$583,000.00. It was **moved by** Julie Fontenot, **seconded by** Daniel Hennigan to accept and award the contract to K & J Development of SWLA. The motion passed unanimously. Mayor said they would try to get this project started as soon as possible. Mayor Hesse asked that Mr. Kudla get the contractors to give a like kind expense and cost of improvement for insurance reasons. There were discussions on the baseball fields project and the plans for the upcoming baseball season. Mayor Hesse gave the Council Members a report of grants the town has applied for and is expecting.

Mr. Walt Jessen, engineer came forward with a report of the water line looping project. He asked about the baseball schedule to plan the construction so there would not be interference. Council Member Julie Fontenot gave him the months they begin practicing and then when the games should start. Mr. Jessen stated that the N. Storer Drainage Project was about 22% complete and he would recommend the payment of Contractor's invoice of \$47,528.50. It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to approve payment request from McManus Construction in the amount of \$47,528.50. The motion carried unanimously. It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to approve payment request from W.D. Jessen for engineering fees for the N. Storer Avenue Drainage Improvements in the amount of \$4546.67. The motion carried unanimously.

Mr. Jessen reported that the plans and specs were ready for the advertisement of bids for asphalt paving and resurfacing of two streets in Southland Estates Subdivision. It was **moved by** Julie Fontenot, **seconded by** Daniel Hennigan to amend agenda to add motion to advertise and receive bids for asphalt paving and resurfacing of two roads in the Southland Estates Subdivision. The motion carried unanimously. It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to advertise and receive bids for asphalt paving and resurfacing project of two roads in the Southland Estates Subdivision. The motion carried unanimously.

Mr. Larry Toups came forward and presented a plat of survey and site plan for the development of a tri-plex to be located at 114 Eli Road and requested the Council approve permit for the development. Council Member Julie Fontenot asked questions of the exact location. Mr. Toups explained where exactly he planned to place the tri-plex. Mayor Hesse asked about the materials that will be used for the construction. Mr. Toups said he would be using hard siding with a shingle roof. It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to approve the development of Mr. Toups' tri-plex. The motion carried unanimously.

Mr. Clayton Aymond, Street Maintenance Supervisor, came forward and gave the Street Maintenance Department Report and updates for the month of December.

Mr. James Hardy, Sewer Maintenance Supervisor, came forward and gave a report of activities for the Sewer Department.

Mr. Charles Ramour, Water Maintenance Supervisor, came forward and gave a report of activities for the month of December.

Chief of Police, Keith Vincent, came forward and gave a report of updates and events from the month of December. Upon the recommendation of Chief Vincent, it was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to add Brent Stantz as reserve officer effective December 29, 2021. The motion carried unanimously.

Mayor Hesse announced that a purchase agreement was signed for the Duncan property in the amount of appraised value, \$39,000.00 as approved. He also discussed with the Chief the possibility of purchasing the surrounding property. Chief Vincent said he would inquire about the possibility.

Mayor Hesse announced a replacement for Iowa Fire Chief. He said that the Fire District met and selected Mr. Sonny Coffey. All was in agreement and the Mayor appointed Mr. Sonny Coffey as the Iowa Fire Department's Fire Chief. Mayor announced that it will be a part-time position. Also, Dustin Mallet was appointed as part-time Assistant Fire Chief. Mr. Mallet came forward and gave a report of activities for the month of December. He announced that a quote was obtained from Jake's Hydrant Testing & Inspections Co. for testing and inspections of all water Hydrants in Iowa in the amount of \$6,820.00. It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to approve the quote from Jake's Hydrant Testing & Inspections Co. The motion carried unanimously.

Mayor Hesse announced that a 2010 fire truck was purchased years ago with town funds and was supposed to be owned by the Fire District. He requested the Council approve an act of donation from the Town of Iowa to the Fire District. It was **moved by** Julie Fontenot, **seconded by** Daniel Hennigan to approve Act of Donation for 2010 Fire Truck from the Town of Iowa to Fire District. The motion carried unanimously.

Mayor Hesse announced that the yearly cooperative endeavor agreement with SWLA S.A.N.E. was due for renewal. It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to approve the cooperative endeavor agreement with SWLA S.A.N.E. and authorize Mayor Hesse to execute said agreement. The motion carried unanimously.

Mayor Hesse explained that the next item on the agenda was a request by Louisiana Housing Corporation. The Louisiana Housing Corporation will be paying for water services of eligible individuals. It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to approve agreement with and between the Town of Iowa and the Louisiana Housing Corporation for the purpose of vendor/vendee relationship. The motion carried unanimously.

Mayor Hesse announced that an updated personnel policy was completed with necessary updates. A report of the updates and the revised policy were submitted to the council for their review. It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to approve Resolution 2022-01. The motion carried unanimously.

RESOLUTION 2022-01

A RESOLUTION REGARDING PERSONNEL POLICIES AND BENEFITS FOR TOWN OF IOWA EMPLOYEES AND SUPERSEDES ANY AND ALL OTHER POLICY EDITION, MEMORANDA, OR OTHER TOWN OF IOWA POLICIES WHETHER WRITTEN OR ORAL

WHEREAS, the Town of Iowa has a need to revise the present Personnel Policies and Procedures adopted December 9, 2019; and

WHEREAS, the revised Personnel Policy will help prevent misunderstanding and problems, and to ensure that all employees know what is expected of them; and

WHEREAS, the Personnel Policy has been prepared as a guide and reference for employees. Nothing in this Policy creates an express or implied contract or promise concerning the Town of Iowa's policies or practices, including policies or practices it will implement in the future. The Town of Iowa retains the right to establish, change, and abolish these policies, practices, rules and regulations at will and as it sees fit; and

WHEREAS, nothing in the Personnel Policy is intended to violate the law. Any provision violating the law shall be deemed automatically reformed to be consistent with applicable law. Also, should any provision in this

Policy be found to be unenforceable, invalid, or violate of law, such finding does not invalidate the entire Town of Iowa Personnel Policy, but only that particular provision.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Iowa Town Council, Iowa, Louisiana as follows:

The Mayor and Town Clerk are hereby authorized and directed to execute said personnel policies, a copy of which is attached hereto and by this reference made part hereof.

PASSED AND APPROVED this 10th day of January, 2022.

Paul Hesse, Mayor

ATTEST:

Cynthia Mallett, MMC

Mayor Hesse gave the report of finance.

Council Member Julie Fontenot announced that someone is wanting to build something on property that is located along a road that is dedicated as a right of way road but is not developed. She asked if the town would consider developing the road. There were some discussions about what they planned to build or develop on the property, and Mr. Bouquet said the person would have to follow the regulations of sub-division development.

Mayor Hesse asked if there was anything anyone else wanted to discuss. It was **moved by** Daniel Hennigan, **seconded by** Julie Fontenot to adjourn meeting. The meeting was adjourned at 7:36 pm.

ATTEST:

Paul Hesse, Mayor

Cynthia Mallett, MMC

