

**ORLEANS PARISH SCHOOL BOARD
RESOLUTION NO. 09-18**

The following resolution was offered by Ben Kleban and seconded by Leslie Ellison .

A resolution that the Orleans Parish School Board consider all requests for approval of applications for Industrial Ad Valorem Tax Exemption, according to criteria including the location of the applicant company's capital project, the applicant's commitment to job creation, and the completion status of the project.

WHEREAS, Article 7, §21 of the Louisiana Constitution sets forth numerous exemptions from ad valorem taxes, establishes the Industrial Ad Valorem Tax Exemption Program ("ITEP"), and vests the State Board of Commerce and Industry and the governor with the authority to approve ad valorem tax exemptions for new manufacturing establishments or any additions to existing manufacturing establishments;

WHEREAS, the Louisiana Constitution further vests the State Board of Commerce and Industry and the governor with the authority to determine the terms and conditions under which industrial ad valorem tax exemption is allowed for manufacturing establishments;

WHEREAS, in 2016, Governor John Bel Edwards issued executive orders JBE 2016-26 and 2016-73 setting forth terms and conditions upon which the governor's office would approve contracts for ad valorem tax exemption;

WHEREAS, Governor Edwards' executive orders and Louisiana Administrative Code § 13:501, which codified those executive orders, state that an important policy for the ITEP is to provide for input from "local parish and municipal governments, school boards and sheriffs as to the extent of, and other terms and conditions for the industrial tax exemption;"

WHEREAS, pursuant to JBE 2016-26, JBE 2016-73, the Louisiana Administrative Code establishes a procedure for school boards and other local taxing bodies to approve or disapprove applications for industrial tax exemptions;

WHEREAS, the Orleans Parish School Board seeks to partner with the City of New Orleans and the business community to encourage job growth and economic development in the community, particularly when this growth may directly benefit the families served by the Orleans Parish School Board;

NOW, THEREFORE, BE IT RESOLVED, that the Orleans Parish School Board consider all requests for approval of applications for Industrial Ad Valorem Tax Exemption, according to criteria including the location of the applicant company's capital project, the applicant's commitment to job creation, and the completion status of the project.

BE IT FURTHER RESOLVED, that OPSB shall only approve applications for Industrial Ad Valorem Tax Exemption that meet all of the following criteria:

- (a) Business is located in a distressed region – which is further defined as a census tract block group that is below the state median per capita income, based upon the latest federal decennial census – or an Enterprise Zone.
- (b) the jobs created as a result of the capital project must meet the job and payroll requirements for eligibility for the Louisiana Quality Jobs Rebate program;
- (c) At least 35% of net new hires will reside in Orleans Parish as defined by Hire NOLA statute §70-499, or are have attended Orleans Parish public schools within the last three (3) years, including current students who may be offered paid internships;
- (d) construction on the capital project for which a tax exemption is being sought has not commenced prior to gaining approval from the Orleans Parish School Board;

BE IT FURTHER RESOLVED, failure of the applicant to meet or maintain any of the above criteria after receiving approval from OPSB shall result in written notification of the findings of deficiencies along with a 60-day period to remedy the deficiencies. Failure to remedy the deficiencies within 60 days of notification will result in immediate termination of the tax exemption approved by OPSB to the maximum extent allowed for by the Louisiana Administrative Code.

BE IT FURTHER RESOLVED, that OPSB administration shall monitor, on a monthly basis, all application approvals by the Board of Commerce and Industry posted to their website, that OPSB shall give public notice of the intent to approve or reject the Board of Commerce and Industry's action on the application(s), and that OPSB shall consider formal board resolutions to approve or deny the applications within 60 days of the Board of Commerce and Industry taking action on an application.

BE IT FURTHER RESOLVED, that should a parish-wide committee be formed to provide centralized evaluations of ITEP applications on behalf of the Orleans taxing bodies affected, OPSB may utilize the recommendations from the parish-wide committee in place of the criteria established by this resolution, notwithstanding the deadlines established herein.

This resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: Ethan Ashley, John Brown Sr., Leslie Ellison, Ben Kleban, Nolan Marshall, Jr.

NAYS: None

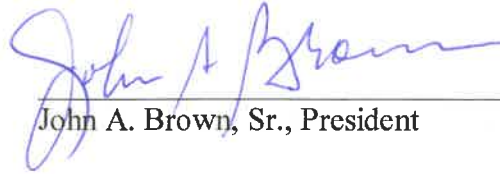
ABSENTS: Woody Koppel

ABSTENTIONS: None

RECUSED: Sarah Newell Usdin

PASSED AND ADOPTED AT THE ORLEANS PARISH SCHOOL BOARD
BUSINESS MEETING held at Timbers, 3520 General deGaulle Drive, Multi-purpose Room
1050, New Orleans, Louisiana, on the 19th day of July, 2018.

ORLEANS PARISH SCHOOL BOARD

A handwritten signature in blue ink, appearing to read "John A. Brown", is written over a horizontal line. Below the line, the text "John A. Brown, Sr., President" is printed.

CERTIFICATE

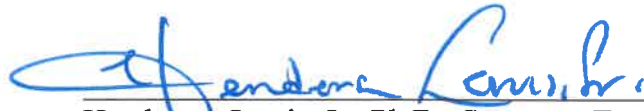
STATE OF LOUISIANA

PARISH OF ORLEANS

I, the undersigned Secretary-Treasurer of the Orleans Parish School Board, State of Louisiana, do hereby certify that the foregoing two (2) pages constitute a true and correct copy of Resolution No.09-18, adopted by said Orleans Parish School Board on July 19, 2018.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the School Board at New Orleans, Louisiana, on this 19th the day of July, 2018.

(SEAL)


Henderson Lewis, Jr., Ph.D., Secretary-Treasurer