

Oberlin, Louisiana

December 11, 2017

The Allen Parish School Board met in regular session at the Allen Parish School Board Office in Oberlin, Louisiana, on Monday, December 11, 2017, at 11:00 a.m. with the following members present:

Gregory Monceaux, President; Cathy Farris, Vice-President; Carolyn Manuel; Susie Reeves; and Steven Sumbler

Absent: Sally Moreaux; and Jason Turner

The meeting began with the invocation given by Steven Sumbler.

Motion by Carolyn Manuel, seconded by Cathy Farris, unanimously carried to approve the minutes of the November 13, 2017, regular meeting.

Motion by Cathy Farris, seconded by Susie Reeves, unanimously carried to approve the payment of bills authorized by the Finance Committee.

Motion by Carolyn Manuel, seconded by Cathy Farris, unanimously carried to approve a medical sabbatical leave for Jackie Storer, Kinder Middle School Teacher, for the second semester of the 2017-18 school year and the first semester of the 2018-19 school year.

Motion by Cathy Farris, seconded by Susie Reeves, unanimously carried to approve a medical sabbatical leave for Maricelle Barlis, Oberlin Elementary School Teacher, effective for the second semester of the 2017-18 school year.

Motion by Carolyn Manuel, seconded by Cathy Farris, unanimously carried to approve the following retirements:

1. Katrina Thigpen, Kinder Elementary School Teacher, effective January 1, 2018
2. Vanessa Kightlinger, Kinder Elementary School Teacher, effective January 1, 2018
3. Deborah Vidrine, Oakdale Middle School Teacher, effective January 1, 2018

Motion by Steven Sumbler, seconded by Cathy Farris, unanimously carried to approve the following policy revisions:

1. EB – Buildings and Grounds Management
2. GAMA – Employee Tobacco Use
3. JCDA – Student Smoking/Use of Tobacco

Motion by Cathy Farris, seconded by Steven Sumbler, unanimously carried to approve the acceptance of the low base bid of \$6,240,000 from M. D. Descant, Inc. for the 2017 Oakdale Elementary School Fire Damage Rebuild Project, with the intention of accepting Alternate #2 at a later date.

Resolution Number _____

A Resolution of the Allen Parish School Board to
Approve and Adopt the Allen Parish Taxing Authority
Industrial Tax Exemption Program (ITEP) Process and
Name an Official Designee

Whereas: On June 24, 2016, Governor John Bel Edwards signed an Executive Order that gave local taxing authorities the responsibility for determining industrial tax exemption incentives for new or expanding manufacturing industries locating in their parish; and

Whereas, the Allen Parish School Board is one of the Taxing Authorities impacted by this Executive Order; and

Whereas, Allen Parish has the potential for vast economic growth and must ready itself for all industries that attempt to apply for an industrial tax exemption; and

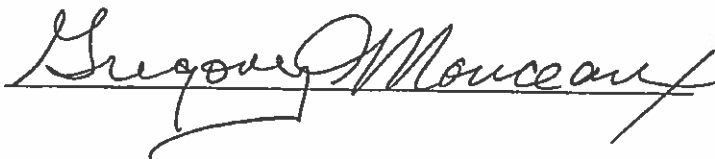
Whereas, the attached document, "Allen Parish Taxing Authorities Industrial Tax Exemption Program (ITEP)," defines the participants and processes for Allen Parish Taxing Authorities for preliminary discussions and final approval in recommending industrial tax exemption incentives for qualified applicants filing an Advanced Notification with Louisiana Department of Economic Development after June 24, 2016; now

Therefore be it resolved that the Allen Parish School Board approves and adopts the "Allen Parish Taxing Authorities Industrial Tax Exemption Program (ITEP)" as presented in the attached document, and

Therefore be it further resolved that the Allen Parish School Board designates Tammi Ritchie, Director of Finance, as their designee for the "Allen Parish Taxing Authorities Industrial Tax Exemption Program (ITEP)."

Approved by a vote of the Allen Parish School Board on the 11th day of Dec., 2017.

ATTEST:



ALLEN PARISH SCHOOL BOARD
OBERLIN, LOUISIANA

RESOLUTION EMPLOYING
RAINER ANDING & TALBOT through
DREW M. TALBOT, ATTORNEY AT LAW, L.L.C.

AS SPECIAL TAX COUNSEL TO THE
ALLEN PARISH SCHOOL BOARD

The following resolution was offered by Cathy Farris, and seconded by Carolyn Manuel, at a meeting of the Allen Parish School Board, Oberlin, Louisiana.

WHEREAS, the Allen Parish School Board (the "Collector" hereafter) administers the sales and use tax ordinances in effect in Allen Parish, Louisiana (the "Parish"), the Uniform Local Sales Tax Code (ULSTC), La.R.S. 47:337.1, *et seq.*, adopted as Act 73 of 2003, and related provisions, and collects sales and use taxes for all local taxing authorities within the Parish, and

WHEREAS, it is necessary that the Collector retain special counsel with expertise in sales and use tax law to represent it and provide general legal advice, consultation and representation involving the ongoing cases, including but not limited to the matter titled, *In Re: Shannon Lane West (Shannon Lane West and Sarah Johnson West v. Allen Parish School Board, et al)* Case No.16-20726 on the records of the United States Bankruptcy Court for the Western District of Louisiana, as well as in lawsuits and other sales and use tax issues as the need may arise, from time to time in the future, as assigned by the Collector, and

WHEREAS, because of the specialized nature of the above referenced statutes, ordinances and related provisions and the specialized nature of sales and use tax litigation, a real necessity exists for the employment of special counsel to represent the Collector, and, in turn, the other local taxing authorities within the Parish, and

WHEREAS, it is the desire of the Collector to retain the law firm of Rainer Anding & Talbot through Drew M. Talbot, Attorney at Law, L.L.C. of Baton Rouge, Louisiana, ("Law Firm" hereafter) as a law firm that has special expertise and experience in prosecuting and defending sales and use tax cases and in providing local sales and use tax legal advice to local taxing authorities such as the Collector and the taxing authorities it represents, and to retain the services of the said Law Firm pursuant to the applicable provisions of the sales and use tax statutes of the State of Louisiana and the above referred to ordinances in effect in Allen Parish, Louisiana, and

NOW THEREFORE BE IT RESOLVED that the Law Firm be and is hereby employed by the Collector as special counsel to the Collector with reference to the above cited sales and use tax statutes and ordinances to provide legal representation to the Collector, conduct hearings requested by taxpayers, and to undertake the prosecution and/or defense of any legal proceedings involving sales and use tax matters as may be brought from time to time against the Collector, or any of the taxing authorities they represent, and to undertake the defense of any legal proceedings involving sales and use tax filed against any of the same, as may be required from time to time, and for providing general legal advice and consultation to the Collector in the administration of the above

referred to statutes and ordinances as the need may arise from time to time as assigned by the Collector, and that the fee of said Law Firm is to be that as provided by the applicable provisions of the sales and use tax statutes and ordinances, including the Uniform Local Sales Tax Code administered by the Collector, in accordance with law, or the sum of \$175.00 per hour, or such other hourly rate as may be established by the Louisiana Attorney General, to be paid monthly, together with all reasonable expenses incurred by said Law Firm in connection with the providing of such legal services, the specific fee arrangement to be decided on a case-by-case basis, jointly by the Collector and the Law Firm in advance of such legal services being rendered.

BE IT FURTHER RESOLVED that, from time to time, when permitted by law and supported by the underlying facts of each individual case at the discretion of the Collector in consultation with the Law Firm, the Collector shall seek to impose statutory attorney fees against a dealer or taxpayer, in addition to or in connection with the collection of Parish taxes, penalties and/or interest or appeal of a refund claim denial. If the Collector prevails and collects statutory attorney fees from the taxpayer or dealer, said statutory attorney fee funds shall be paid to and retained by the Collector, up to the total amount paid to the Law Firm at the hourly rate for that particular engagement. If, however, the statutory attorney fees collected from the taxpayer or dealer exceed the sums billed by and paid to the Law Firm, the Law Firm shall be entitled to any excess or additional statutory attorney fees collected from the taxpayer or dealer.

BE IT FURTHER RESOLVED that neither the Collector nor the Law Firm shall have the authority to discontinue, dismiss, compromise, or otherwise dispose of a sales and use tax claim against a taxpayer doing business in Allen Parish, or a claim brought by a taxpayer doing business in said Parish, against the Collector without the concurrence of the Collector and the Law Firm.

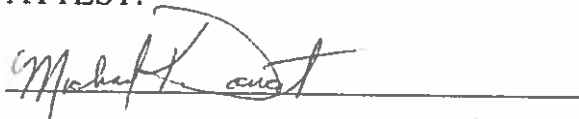
BE IT FURTHER RESOLVED that the District Attorney of Allen Parish seek the immediate approval of this resolution by the Attorney General for the State of Louisiana and that notice of this resolution be published in the official journal of Allen Parish, Louisiana, all in accordance with law.

THE FOREGOING having been submitted to a vote by the Allen Parish School Board, and a quorum being present, and by majority vote in favor thereof, the foregoing resolution was declared adopted.

IN WITNESS WHEREOF, I have hereunto set my hand and seal at Oberlin, Louisiana, on this 11th day of December, 2017.


President

ATTEST:



Superintendent Doucet included the following items in his report to the Board:

1. Employees received their casino/sales tax supplement checks on Friday, December 8, 2017.
2. The Christmas holiday break will begin at noon on December 20 and classes will resume on January 4, 2018.
3. The annual LSBA Convention will be held in Baton Rouge on February 28 – March 2, 2018.
4. The Board was reminded about the required ethics training due by the end of the year and financial disclosure statements that are due in May, 2018.
5. Johnson Control, Teacher's Pet, Service Lumber and Central Office Staff were all thanked for their contributions to the Christmas luncheon.
6. Supervisor Kent Reed presented the Board with an overview of services provided by Imperial Health-Center for Orthopedics to Allen Parish student athletes during the previous quarter. Certified athletic trainers, as well as orthopedic physicians, provide services to students at our parish schools. A total of 58 events and games were covered by the athletic trainers. A total of 48 injury assessments were completed during this time with 18 of those injuries being seen by a physician. Allen Parish student athletic trainers and coaches also attended an educational seminar that was held at Imperial Health-Center for Orthopedics.

Motion by Susie Reeves, seconded by Carolyn Manuel, unanimously carried to adjourn.

Gregory Monceaux, President
Allen Parish School Board

ATTEST:

Michael K. Doucet, Secretary
Allen Parish School Board