

PORT of IBERIA

34:217

NAVIGATION AND SHIPPING

§ 217. Contestment of the legality of bonds.

For a period of thirty days from the date of the publication of any resolution adopted pursuant to this part, and any statutory law enacted hereunder, any person in interest may contest the legality of the bonds authorized hereunder, after which time no one shall have any cause of action to contest the regularity, formality, legality or effectiveness of such resolution or bonds for any cause whatever, and after which time it shall be conclusively presumed that every legal requirement has been complied with and no court shall have authority to inquire into such matters after the lapse of such thirty days. The newspaper to be used for any such publication shall be a newspaper published in the district, or if no newspaper is published therein, then a newspaper published and having general circulation in Calcasieu Parish.

Added by Acts 1973, No. 81, § 1.

Library references

Navigable Waters § 14(2).
C.J.S. Navigable Waters § 17.

PART III. PORT OF IBERIA DISTRICT

Acts 1978, No. 486, § 1 changed the Part heading from "New Iberia Port District."

§ 241. Creation and territorial limits

The Port of Iberia District (formerly known as the "New Iberia Port District") heretofore created as a political subdivision of the state of Louisiana under the provisions of Act 128 of 1938, as amended by Act 446 of 1966 and Act 483 of 1974, is hereby declared to be and constitute a port, harbor, and terminal district pursuant to Section 31 of Article XIV of the constitution of the state of Louisiana for the year 1971, as amended, and as such, shall have all authority granted by said Section of the constitution as well as such authority, powers, and jurisdiction as may be hereinafter provided by this Part, and its territorial limits are fixed as follows:

Parts of Iberia Parish and Vermilion Parish described with particularity below:

Beginning at a point on the boundary line between St. Martin Parish and Iberia Parish, at the point where the centerline of La. 182 intersects said boundary line, thence Southeasterly along the centerline of La. 182 to its intersection with the centerline of La. 88; thence Southwesterly along the centerline of La. 88 to its intersection with the range line between R5E and R6E, and thence Southerly along said range line to its intersection with Parish Road 508; thence Westerly along said Parish Road 508 to its intersection with the centerline of U.S. Highway 90; thence Southeasterly along the centerline of U.S. 90 to its intersection with La. 3013; thence Southwesterly to a point 1000 feet from the Western right-of-way line of U.S. Highway 90; thence Southeasterly parallel to and 1000 feet from U.S. Highway 90 to the Southwestern right-of-way line of U.S. Highway 90, to the section line between Sections 20 and 21 T12S, R6E, Southwestern Land District; thence Southerly between Sections 20 and 21, and between Sections 29 and 28, to the North line of Section 87, T12S, R6E; thence in a straight line to the corner common to Sections 16, 19, and 20, in T13S, R6E; thence continuing South between Section 19 and 20, 37 and 38, 45 and 44, to the corner common to Sections 44, 45, 48, and 49, in T13S, R6E; thence Westerly between Sections 45 and 48 to the corner common to Sections 45, 46, 47, and 48, in T13S, R6E, thence South between Sections 47 and 48, T13S, R6E, and continuing South between Sections 5 and 6, 8 and 7 to the Northern shore of Vermilion Bay; thence Westerly and Southerly along the shoreline of Vermilion Bay to the Western shoreline of Southwest Pass; thence Westerly along the shoreline to a point on the most Westerly Western line of the Paul Rainey Wildlife and Game Refuge; thence South to the most Southerly limits of Vermilion Parish in the Gulf of Mexico; thence Easterly along the Southern Limits of Vermilion and Iberia Parishes to the Iberia—St. Mary Parish line; thence following the

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§ 242. Board

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Iberia—St. Mary Parish line through West Cote Blanche Bay, East Cote Blanche Bay and Vermilion Bay, and continuing along the Iberia—St. Mary Parish line; thence along the lower part of St. Martin Parish and Iberia Parish; thence following the Iberia Parish and Assumption Parish line; thence following the line between Iberia and Iberville Parishes to a point where it reaches the Iberia—St. Martin Parish line; thence along said line to the intersection of Louisiana 182, the point of beginning.

Amended by Acts 1974, No. 483, § 1; Acts 1978, No. 486, § 1.

1978 Amendment: Substituted "The Port of Iberia District (formerly known as the 'New Iberia Port District') for 'The New Iberia Port District,' added 'and Act 483 of 1974,' and substituted new territorial limits provisions for the old, which had read: 'All of that territory in former Police Jury Ward Six of Iberia Parish, as the boundaries of that ward were constituted prior to June 5, 1972, including all of the city of New Iberia, and those parts of Police Jury Wards One and Two of Iberia Parish, as presently constituted, contained in T18S, R6E, Sections 1, 2, 3, 4, 5, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 39, 40, 41, 42, 43, 50, 51, 52, 53, 54; and T14S, R6E, Sections 2, 3, 10 and 15.'"

1. In general
Where harbor and terminal district had primarily administrative function and only limited and restricted power to tax, amendment to LSA-Const.1921, Art. 14 § 30.2, subd. B, which was approved by electorate of district, and which gave governor authority to appoint members to board of commissioners of district from nominees selected by divergent groups that were representative of business and industry in district, did not constitute denial of equal protection to qualified electors within district. *Hamilton v. McKeithen*, 1969, 254 La. 683, 226 So.2d 494, appeal dismissed 90 S.Ct. 1104, 397 U.S. 245, 25 L.Ed.2d 278, rehearing denied 90 S.Ct. 1351, 397 U.S. 1059, 25 L.Ed.2d 680.

§ 242. Board of commissioners; members, officers, agents and employees

The governing authority of the district shall be a board of commissioners to be known as the Board of Commissioners of the Port of Iberia. The board shall consist of seven members who shall be citizens of the United States and residents of the district or the division of the district from which appointed during their term of office, to be appointed as follows: two commissioners shall be appointed on September 18, 1978, each for a term of six years, one of whom shall be appointed by the mayor and board of aldermen of Loreauville and one of whom shall be appointed by the mayor and board of alderman of Jeanerette; the successors to the two commissioners whose terms expire on November 12, 1978 shall be appointed by the mayor and council of New Iberia each to serve until September 18, 1984; the successors to the three commissioners whose terms expire on November 12, 1980 and on November 12, 1981 shall be appointed by the governing authority of the Parish of Iberia each to serve until September 18, 1984. Upon the expiration of their respective terms of office, their successors shall be appointed by the respective governing authorities for terms of six years each. The successors to the three commissioners who are to be appointed by the governing authority of Iberia Parish shall be appointed one from each of the three divisions of the district, such divisions shall be created and established by the governing authority of Iberia Parish in such manner as to provide for approximately the same population in each such division. Each vacancy shall be filled by appointment by the authority which appointed the commissioner. Any commissioner may be removed by the appointing authority, but only for cause and on charges preferred against him in writing and after public hearing and proof of the sufficiency of the charges; provided, that any commissioner so removed shall have the right to test in the courts the sufficiency of the charges and of the evidence tendered in support thereof.

The commissioners shall serve without compensation and shall have the power to organize and reorganize legal, executive, engineering, clerical, and other departments and forces of the board and to fix the duties, powers, and compensation of all officers, agents, and employees of the said board.

Amended by Acts 1966, No. 446, § 1; Acts 1978, No. 486, § 1.

1978 Amendment: Substantially changed the first paragraph of this section, which had previously read: "The governing authority of the district shall be a board of commissioners to be appointed by the governing authority of the parish of Iberia to be known as the

Board of Commissioners of New Iberia Port District. The board shall consist of five members who shall be citizens of the United States and qualified voters and taxpayers within the limits of the district during their term of office: One of the commissioners shall be appointed

pointed by the governor for a period of six years each. All vacancies shall be filled by appointment by the governor. Any commissioner may be removed by the governor, but only for cause and on charges preferred against him in writing and after public hearing and proof of the sufficiency of the charges; provided, that any commissioner so removed shall have the right to test in the courts the sufficiency of the charges and of the evidence tendered in support thereof.

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History and Source of Law

Source:

Acts 1938, No. 128, part 2.

§ 243. Powers of board

The board may regulate the commerce and traffic of the harbor and port district in such manner as may in its judgment be best for the public interest; it shall have and enjoy all the rights, privileges and immunities granted to corporations; it may own and have charge of, administer, contract for, operate and maintain wharves, sheds, belt and connecting railroads, canals, basins, and any and all structures and facilities necessary or proper for the use and development of the business of the district, including buildings and equipment for the accommodation of passengers and the handling, storage, transportation and delivery of freight, express and mail; it may lease or sell for manufacturing, commercial and business purposes, lands or buildings owned or acquired by it; it may borrow from any person or corporation using or renting any facility of the district such sums as shall be necessary to improve the same and to erect and construct such improvements, and agree that the loan therefor shall be liquidated by deducting from the rent, dockage, wharfage or tollage charges payable for such property, a percentage thereof to be agreed on; it may maintain proper depth of water to accommodate the business of the district; provide mechanical facilities and equipment for use in connection with the wharves, sheds, and other structures; provide lights, water and police protection for the district and for all harbor and terminal facilities situated therein; and make reasonable charges and collect the same for the use of all structures, works and facilities administered by the board, and for any and all services rendered by the board.

Library references: Navigable Waters §14(2); C.J.S. Navigable Waters § 17.

for a term of two years, two for four years, and two for six years. At the expiration of their respective terms of office their successors shall be appointed by the governing authority of the parish of Iberia for a period of six years each. All vacancies shall be filled by appointment by the appointing authority. Any commissioner may be removed

by the appointing authority, but only for cause and on charges preferred against him in writing and after public hearing and proof of the sufficiency of the charges; provided, that any commissioner so removed shall have the right to test in the courts the sufficiency of the charges and of the evidence tendered in support thereof."

§ 244. Officers of board; meetings; agents and employees

The board shall elect from among its own members a president, vice president, a secretary and treasurer, whose duties shall be those usual to such offices. At the option of the board, the offices of secretary and treasurer may be held by one person. The board shall meet in regular session once each month and shall also meet in special session as often as the president of the board shall convene them or on written request of four members; four members of the board shall constitute a quorum. The board shall prescribe rules to govern its meetings, shall maintain suitable offices in the district, and may contract with and employ attorneys, clerks, engineers, deputy commissioners, superintendents, stvedores, and other agents and employees and shall fix their compensation and term of employment.

Amended by Acts 1978, No. 486, § 1.

1978 Amendment: Substituted "four members" for "three members" in two instances.

§ 248. Letting contracts; execution of work with own force and equipment

Whenever any work is to be let by contract under the provisions of this Part, the price of which is to exceed two thousand five hundred dollars, the board of commissioners shall proceed to provide through its engineering department proper specifications for such work; thereafter, the board shall advertise for bids for the performance of the work according to the plans and specifications as prepared. These advertisements shall appear not less than three times during a period of twenty-one days in a newspaper published in the city of New Iberia and in any other paper, or papers, that may be selected by the board. The advertisements shall state the place where the bids will be opened and a general outline of the work to be performed. Every bid shall be accompanied by a certified check of the bidder in an amount equal to five percent of the amount of the bid, which check shall be forfeited to the board of commissioners should the bidder to whom such contract is awarded fail to enter into the contract within ten days after written notice so to do is given by the board. The checks of all unsuccessful bidders shall be returned after the contract is awarded. All bids so submitted shall be sealed and addressed to the board of commissioners and shall be publicly opened and read at the time stated in the advertisements. The board may reject any and all bids, but whenever a contract is awarded, unless for cause, it shall be awarded to the lowest responsible bidder. The board may also proceed to execute the said work with its own force and its own equipment and under its own supervision.

Where contracts are let to others, however, the bidders shall be required to furnish bond of a surety company authorized to do business in Louisiana, or other good and solvent surety to the satisfaction of said board, in any amount equal to one-half of the amount of the contract, conditioned that such work shall be performed in accordance with the plans and specifications, and the terms of such contract, and containing such other stipulations, provisions and covenants as may be required by the board. The awarding of a contract by the board to a successful bidder shall be binding upon both even though for some cause the actual contract cannot be signed.

Amended by Acts 1980, No. 165, § 1.

1980 Amendment: Substituted "two thousand five hundred" for "one thousand" in the first paragraph.

§ 250. Special taxes and bond issues

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History and Source of Law

Source:

Acts 1938, No. 128, § 3.

§ 244. Officers of board; meetings; agents and employees *amended 1778*

The board shall elect from among its own members a president, vice-president, a secretary and treasurer, whose duties shall be those usual to such offices. At the option of the board, the offices of secretary and treasurer may be held by one person. The board shall meet in regular session once each month and shall also meet in special session as often as the president of the board shall convene them or on written request of three members. Three members of the board shall constitute a quorum. The board shall prescribe rules to govern its meetings, shall maintain suitable offices in the district, and may contract with and employ attorneys, clerks, engineers, deputy commissioners, superintendents, stevedores and other agents and employees and shall fix their compensation and term of employment.

History and Source of Law

Source:

Acts 1938, No. 128, § 4.

§ 245. Examinations and investigations; control and regulation; annual report

The board of commissioners shall examine and investigate all questions relating to the interest and welfare of the district; it shall control and regulate the same, and make an annual report to the governor showing all receipts and disbursements of the board, the number of arrivals and departures of vessels and crafts and their tonnage, the exports and imports passing through the port district, setting forth the general condition of said district, its buildings, structures, facilities, and other properties, and making such recommendations for the development and welfare of the district and its management as to the board may seem advisable. A copy of said report shall be promptly published in a newspaper printed in the City of New Iberia.

History and Source of Law

Source:

Acts 1938, No. 128, § 5.

§ 246. Acquisition of lands; receipt of money aid or assistance

The board is authorized to acquire by purchase, donation, expropriation, or otherwise any lands in the Parish of Iberia needed for rail-

ways, wharves, sheds, buildings, canals, channels and other facilities required for the operation of the board and to be owned and operated by the board. The board may also provide that payment for such land be made out of the funds under its control not otherwise specially appropriated.

The board is further authorized to receive by gift, grant, donation or otherwise, any sum of money, aid or assistance from the United States, the State of Louisiana, or any of the political subdivisions thereof, for the purpose of carrying out the objects and purposes of this Part.

Library references: Eminent Domain \Leftrightarrow 25; Navigable Waters \Leftrightarrow 14(2); C.J.S. Eminent Domain \S 51; C.J.S. Navigable Waters \S 17.

History and Source of Law

Source:

Acts 1938, No. 128, \S 6.

Acts 1948, No. 314, \S 1.

The words "in the Parish of Iberia" were substituted for the words "in said District" by the amendment of 1948.

The amendment also added the words "required for the operation of said Board".

\S 247. Construction of works of public improvement

The board is authorized to make and construct any of the works of public improvements in the district and anything in connection therewith that may be necessary or useful for the business of the board; to purchase machinery or materials and equipment for performing such work, and to supervise the making of the same, or to make and construct such works through contracts with others and, generally, to do all other acts necessary or proper to carry out the powers vested in it with regard to such works of public improvement.

History and Source of Law

Source:

Acts 1938, No. 128, \S 7.

\S 248. Letting contracts; execution of work with own force and equipment

Whenever any work is to be let by contract under the provisions of this Part, the price of which is to exceed one thousand dollars, the board of commissioners shall proceed to provide through its engineering department proper specifications for such work; thereafter, the board shall advertise for bids for the performance of the work according to the plans and specifications as prepared. These advertisements shall appear not less than three times during a period of twenty-one

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Amended by Acts 1978, No. 486, § 1.

1978 Amendment: Substituted "four members" for "three members" in two instances.

§ 248. Letting contracts; execution of work with own force and equipment

Whenever any work is to be let by contract under the provisions of this Part, the price of which is to exceed two thousand five hundred dollars, the board of commissioners shall proceed to provide through its engineering department proper specifications for such work; thereafter, the board shall advertise for bids for the performance of the work according to the plans and specifications as prepared. These advertisements shall appear not less than three times during a period of twenty-one days in a newspaper published in the city of New Iberia and in any other paper, or papers, that may be selected by the board. The advertisements shall state the place where the bids will be opened and a general outline of the work to be performed. Every bid shall be accompanied by a certified check of the bidder in an amount equal to five percent of the amount of the bid, which check shall be forfeited to the board of commissioners should the bidder to whom such contract is awarded fail to enter into the contract within ten days after written notice so to do is given by the board. The checks of all unsuccessful bidders shall be returned after the contract is awarded. All bids so submitted shall be sealed and addressed to the board of commissioners and shall be publicly opened and read at the time stated in the advertisements. The board may reject any and all bids, but whenever a contract is awarded, unless for cause, it shall be awarded to the lowest responsible bidder. The board may also proceed to execute the said work with its own force and its own equipment and under its own supervision.

Where contracts are let to others, however, the bidders shall be required to furnish bond of a surety company authorized to do business in Louisiana, or other good and solvent surety to the satisfaction of said board, in any amount equal to one-half of the amount of the contract, conditioned that such work shall be performed in accordance with the plans and specifications, and the terms of such contract, and containing such other stipulations, provisions and covenants as may be required by the board. The awarding of a contract by the board to a successful bidder shall be binding upon both even though for some cause the actual contract cannot be signed.

Amended by Acts 1980, No. 165, § 1.

1980 Amendment: Substituted "two thousand five hundred" for "one thousand" in the first paragraph.

§ 250. Special taxes and bond issues

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Library references: Municipal Corporations 237, 238; C.J.S. Municipal Corporations §§ 997-999, 1000.

History and Source of Law

Source:

Acts 1938, No. 128, § 8.

§ 249. Fees

The board of commissioners is authorized to charge a reasonable fee to each vessel arriving in ballast or carrying cargo of any kind. It may also charge for each copy of any certificate issued by the board or its deputies for inspecting hatches, surveying cargoes and the like. The master of each vessel shall, however, be furnished free one copy of all surveys upon his vessel or cargo.

History and Source of Law

Source:

Acts 1938, No. 128, § 9.

for a term of two years, two for four years, and two for six years. At the expiration of their respective terms of office their successors shall be appointed by the governing authority of the parish of Iberia for a period of six years each. All vacancies shall be filled by appointment by the appointing authority. Any commissioner may be removed

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elections and submit to the qualified electors of the port area the question of authorizing the levy of ad valorem taxes not to exceed a total of five mills on the dollar on all property subject to taxation within the port area, said election to be ordered, held, conducted and promulgated by the board in a manner similar to that prescribed by law for the voting of special ad valorem taxes in the parish of Iberia. In the event such election carries, the board shall have the authority to levy the voted tax annually on all taxable property situated in the port area. All funds derived from such voted ad valorem taxes shall constitute income and revenues of the board and be used to defray administrative, operative, construction, maintenance and other lawful expenses and obligations of the board.

B. The board shall have authority to incur debt for any one or more of its lawful purposes, to issue in its name negotiable bonds or certificates of indebtedness evidencing such debt, and to provide for the security and payment thereof as follows:

(1) To issue certificates of indebtedness maturing within one year from date of issuance to evidence money borrowed in anticipation of current revenues for the administration, operation, construction and maintenance costs and expenses of the board, which certificates shall be payable in principal and interest from any available income, revenues, fees and/or taxes pledged to their payment by the board.

(2) To issue bonds substantially in the manner and to the amount set forth in Article XIV, Section 14 (including Paragraph (b.2) thereof) of the Constitution, and other authority supplemental thereto, particularly Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950. Such bonds shall be payable from an ad valorem tax on all taxable property in the port area sufficient to pay such bonds in principal and interest, when approved by a vote of a majority in number of the qualified electors voting on the proposition at an election held for that purpose in accordance with Part II of said Chapter 4, Title 39, as amended. Such bonds shall be issued in the manner provided by the law pursuant to which they are being issued and the maximum interest rate for the bonds shall be that prescribed by such law.

C. In addition to the bonds authorized to be issued by Subsection B(2) above, the board shall be authorized to issue negotiable bonds for any one or more of the purposes within the authority delegated to it and to pledge to the payment of the principal and interest of such negotiable bonds the income and revenues derived or to be derived from the properties and facilities owned, leased or operated by it and/or any other income or revenue received by the board from fees, taxes, grants or other sources. In addition to such pledge, the board may further secure the payment of its bonds by a conventional mortgage upon any or all of the properties constructed or acquired or to be constructed and acquired by it. The board is further authorized to receive by gift, grant, donation or otherwise, any sum of money or property, aid or assistance from the United States, the State of Louisiana or any political subdivision thereof, and unless otherwise provided by the terms of such gift, grant or donation, in its discretion, to pledge all or any part of such monies for the further securing of the payment of the principal and interest of its bonds. In addition to whatever security may be pledged to the payment of its bonds, the board, at its option, shall have authority to provide that such bonds shall additionally constitute general obligations of the port district, to which its full faith and credit, including, if necessary, the right to levy ad valorem taxes within the port area to pay such bonds, shall be pledged; provided, however, that such general obligation bonds shall not be issued until the board has adopted an appropriate resolution giving notice of its intention to issue general obligation bonds, including a general description of such bonds and the security therefor, and notice of this intention has been published in four consecutive weekly issues of a newspaper of general circulation published in the port area, setting forth a date and time when the board will meet in open and public session to hear any objections to the proposed issuance of such bonds and provided, further, if at such public hearing a petition, duly signed by more than five percent of the registered voters in the port area object to the

issuance of bonds as proposed, then such bonds shall not be issued until approved by a vote of a majority in number of the qualified electors in the port area who vote at a special election held for that purpose in the manner provided by Part II, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950. No bonds shall be issued by the board under the authority conferred in this Subsection C unless approved by a resolution adopted by the governing authority of the parish of Iberia and unless the board has therefore prepared, or caused to be prepared, an economic feasibility study or report reflecting that adequate revenues will be available from the sources pledged in an amount sufficient to pay the bonds as they mature in principal and interest. Said economic feasibility study or report shall be filed in the permanent records of the board and shall be available for public inspection. Subject to the above limitations, bonds may be issued by the board under the authority conferred in this subsection for such purposes and in such amount or amounts as the board may determine; provided, however, that the total principal amount of all bonds issued under this subsection and outstanding as of the date of the issuance of any new bonds, shall never exceed ten percent of the assessed valuation of the taxable property within the port area, to be ascertained by the last assessment roll of record in the parish of Iberia. All bonds issued under this subsection shall be authorized by a resolution of the board and shall be of such series, bear such date or dates, mature at such time or times not exceeding forty years from their respective dates, bear interest at such rate or rates not exceeding six per centum per annum, payable semiannually or annually, be in such denominations, be in such form, either coupon or fully registered without coupons, carry such registration and exchangeability privilege, be payable in such medium of payment and at such place or places, be subject to such terms of redemption not exceeding one hundred five percent of the principal amount thereof and be entitled to such priority on the revenues of the board as such resolution or resolutions may provide. The bonds shall be signed by such officers as the board shall determine and coupon bonds shall have attached thereto interest coupons bearing the facsimile signatures of such officer or officers of the board as it shall designate. Any such bonds may be issued and delivered, notwithstanding that one or more of the officers signing such bonds or the officer or officers whose facsimile signature or signatures may be upon the coupons shall have ceased to be such officer or officers at the time such bonds shall actually have been delivered. Said bonds shall be sold for not less than par and accrued interest, to the highest bidder at a public sale after advertisement by the board at least once not less than ten days prior to the date of such sale in (1) a newspaper of general circulation within the port area and (2) a financial newspaper or publication regularly carrying municipal bond notices and published in New Orleans, New York or Chicago, reserving to the board the right to reject any and all bids and to readvertise for bids. If after advertisement as hereinabove provided, no bids are received, or if such bids as are received are considered in the discretion of the board to be unsatisfactory, then in that event the said board may publicly negotiate for the sale of such bonds without further advertisement. No proceedings with respect to the issuance of any such bonds shall be necessary except such as are contemplated by this subsection.

D. For a period of thirty days from the date of publication of any resolution of the board authorizing the issuance of its bonds or certificates of indebtedness, any person interested may contest the legality of such resolution and the validity of such bonds or certificates of indebtedness issued or proposed to be issued thereunder and the security of their payment, after which time no one shall have any cause of action to contest the legality of said resolution or to draw in question the legality of said bonds or certificates of indebtedness, the security therefor or the debts represented thereby for any cause whatever, and it shall be conclusively presumed that every legal requirement has been complied with, and no court shall have authority to inquire into such matters after the lapse of said thirty days.

Amended by Acts 1974, No. 483, § 1.

Cross References
Bond, debt, and tax elections, see R.S.
18:1281 et seq.

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§ 250. Bond issues

The board is authorized to incur debt and issue negotiable bonds to acquire lands for the uses of the said district, and to provide funds for the making and construction of the public works and improvements, outlined in this Part, when authorized so to do by a vote of a majority in number and value of the property taxpayers of the said district qualified to vote, at an election held for the purpose in accordance with law; provided that, a detailed plan of the contemplated improvements and the probable costs thereof, shall be published in a newspaper published in the City of New Iberia, Louisiana, for thirty days. The board of commissioners may call a special election and submit to the qualified taxpaying voters of the district the question of incurring such debt and issue such negotiable bonds, which bonds shall not be sold for less than par and shall not bear a greater rate of interest than five percent per annum, only when requested so to do by a verified petition in writing signed by one-fourth of the property taxpayers in number and amount eligible to vote at such special election.

All such elections and all proceedings for the issuance and sale of bonds shall be called, held, and conducted in accordance with the laws authorizing and governing elections and authorizing the issuance of bonds for such purposes by other political subdivisions which are authorized to incur debt and issue bonds of like character. The provisions of such laws shall govern and control all elections held hereunder insofar as the same may be applicable thereto.

Library references: Municipal Corporations § 911; C.J.S. Municipal Corporations §§ 1907, 1908.

History and Source of Law

Source:

Acts 1938, No. 128, § 10.

Cross References

State Bond and Tax Board, approval of bond issues, see R.S. 47:1803.

§ 251. Taxes for payment of bonds

The board shall levy annually on all property situated within the district subject to taxation any special taxes that may be necessary to provide for the payment of principal and interest on the bonds authorized to be issued under this Part.

These special taxes shall be levied, assessed and collected on the property within the district under the same methods, terms, and conditions and at the same time as state and parish taxes are levied, assessed and collected; they shall be secured by the same liens upon the property subject to taxation within the district as taxes for state and parish purposes; the property subject to taxes within the district

shall be sold for failure to pay the same in the same manner as property is sold for delinquent state, parish, or other taxes under the law.

History and Source of Law

Source:

Acts 1938, No. 12S, § 11.

§ 252. Collection of taxes

The provisions of the constitution and all laws regulating and relating to the collection of taxes; the creating of tax liens and mortgages, tax penalties and tax sales, shall also apply to and regulate the collection of all taxes authorized by this Part. The sheriff and ex-officio tax collector for the Parish of Iberia shall make a monthly settlement with the treasurer of the board of commissioners and receive from him a receipt for the amount of the taxes paid over in the same manner as tax collectors are required to settle with the auditor of the state. The tax collector shall receive from the treasurer the same quietus for a full settlement of taxes due and exigible in any given year and account for delinquents or deductions in the same manner as though accounting to the auditor of the state for state taxes. The sheriff and ex-officio tax collector shall retain from all taxes collected by him for the district the commission thereon allowed him by law on special taxes and shall deposit the amount thereof with the parish treasurer to the credit of the sheriff's salary fund. Upon failure of the tax collector to comply with the provisions of this Section, the board of commissioners shall proceed against him and the sureties on his official bond as such, for the collection of whatever money may be owing to the board of commissioners for such special taxes.

Library references: Municipal Corporations c=978(1); C.J.S. Municipal Corporations § 2071 et seq.

History and Source of Law

Source:

Acts 1938, No. 12S, § 12.

Acts 1938, No. 12S, § 14, repealed conflicting laws, but further provided "that nothing in this Act shall be construed

as affecting in anywise or in any manner Act No. 5S of 1926".

Acts 1926, No. 5S, appears in the 1950 Revised Statutes as R.S. 34:361-34:370.

Cross References

Constitutional provisions relating to revenue and taxation, see Const. 1921, art. 10, § 1 et seq.

Statutory provisions relating to revenue and taxation, see R.S. 47:1 et seq.