

JEFFERSON PARISH DEPARTMENT OF INTERNAL AUDIT

FILM INCENTIVE REBATES



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TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT

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OVERVIEW

BACKGROUND

Jefferson Parish has long since recognized the value of identifying ways to expand existing businesses and attract new ones. In January 2002, the Jefferson Parish Economic Development Commission (JEDCO) provided a study of incentive programs in various southern states, highlighting that “incentives are the norm in business retention and attraction and are readily provided by those states.” Subsequently, the Jefferson Parish Council provided for an Economic Incentive Fund and established guidelines as outlined in the Jefferson Economic Future Fund (JEFF) Incentive Fund Policy.¹ The JEFF Policy was amended in August 2003 and again in March 2004. (See Attachments A6, A7, and A10.)

In the November 2004 election, Jefferson Parish voters granted the Parish the authority to levy and collect 2-1/2 mills property tax for ten years, beginning in 2005. One-half mill is to be used **to promote industry, trade, and commerce by providing economic and planning assistance to business enterprises located in or to be located in the district.**² The millage continues to fund economic development, supported by an election held on May 3, 2014.

In April 2008, the Jefferson Parish Council adopted a resolution to amend the JEFF Policy a third time. A section to specifically include the film industry was added. An excerpt of the resolution is shown below.

In addition to incentives to other industries, Jefferson Parish offers economic incentives to the film industry in the form of rebates on lodging, payroll expenses, and other production expenditures made in Jefferson Parish, including but not limited to sound stage or location leases and production costs.³

According to the April 2008 resolution, “the film industry represents a tremendous opportunity for economic development in Jefferson Parish but is in a highly competitive field, and therefore, to encourage growth, industry incentives are important.” The Jefferson Parish film industry incentive offers a 3% rebate for lodging, payroll expenses, and other production expenditures made in Jefferson Parish, including but not limited to sound stage or location leases and post-production costs. The rebate maximum per project is \$125,000.

The Office of Film Jefferson was established via Ordinance to “oversee all filming and production responsibilities.” Mr. Barry Sprague was hired on September 10, 2016, as the Film Coordinator, an appointed⁴ executive position. On February 16, 2019, Mr. Sprague’s position was converted to a classified position titled Administrative Management Specialist III, Film/Special Events. Mr. Sprague continues to fill the role and will be referred to as the “Film Coordinator” throughout this report. He reports to Ms. Donna Russo, Director of Citizen’s Affairs.

¹ Jefferson Parish Ordinance number 21486, effective January 19, 2002. The 2002 Operating Budget was amended to provide funding for the Economic Incentive Fund using excess funds from the Claims Liability Fund in the amount of \$450,000. (See Attachment A5.) The JEFF Policy predated the funding and was adopted on January 9, 2002, via Resolution No. 95302. (See Attachment A4.)

² Resolution No. 102273, adopted November 17, 2004. (See Attachment A8.)

³ Jefferson Parish Resolution number 110061, adopted on April 9, 2008. (See Attachment A9.)

⁴ Mr. Sprague was appointed to the position of Film Coordinator via Resolution No. 127925, adopted by Jefferson Parish Council on September 21, 2016. (This resolution is not included in the attachments.)

Below is a five-year history of film incentive rebates and general economic development expenditures, recorded in the general ledger account number 22520-3551-7331 of the Parish’s financial management system. The previously mentioned millage funded these expenditures.

Year	Film Incentives	General
2019	\$ 485,000	\$ 0
2020	0	50,000
2021	0	252,000
2022	0	0
2023	202,233	0
Total	\$ 687,233	\$ 302,000

According to the Film Coordinator, incentive expenditures were absent during 2020, 2021, and 2022 due to the COVID-19 pandemic and various movie industry strikes. As of April 9, 2024, five film incentive rebates totaling \$420,864 had not yet been approved for disbursement. A Film Incentive Review Panel or Jefferson Economic Future Fund Committee meeting had not yet been held.

OBJECTIVES

The objectives of this audit are to determine that appropriate policies and procedures are in place to administer the film incentive program and its disbursements and to provide relevant comments and recommendations.

SCOPE

This audit focuses on the film incentive disbursements of \$687,233 over five years of 2019 up to and including 2023 disbursements. This scope was expanded during fieldwork to include the issuing of permits and the general economic development expenditures of \$302,000. Additionally, 2024 pending film incentive rebates of \$420,864 were examined. Details of the testing can be found in Attachment F.

PROCEDURES

1. Obtain and review all Jefferson Parish ordinances, policies, procedures, and any other relevant laws applicable to the film incentive rebates and issuance of film permits.
2. Obtain disbursement data relevant to film incentive rebates from the Parish’s AS/400 Financial Management System.
3. Review relevant supporting documentation to substantiate the disbursements as mentioned earlier.
4. Obtain an understanding of the day-to-day functions and activities of the Film Office.
5. Obtain a listing of the meetings held by the Film Incentive Review Panel (FIRP) and Jefferson Economic Future Fund (JEFF) Committee.
6. Obtain an understanding of the functions and activities of FIRP and JEFF.
7. Interview key Parish personnel regarding the film incentive rebates and general economic development.
8. Perform other procedures as deemed necessary to satisfy the objectives of this engagement.

Film Permitting and Film Incentive Payments – process flow

The basic process flow of film permitting and the issuance of film incentive rebates is as follows, and this report will analyze them in sequence.



This report will review the process flow, reporting tools, policies and procedures, and standard forms in use. It will conclude with a big-picture analysis of the Economic Incentive Fund.



MARKETING/PROMOTION

CRITERIA

Section 26-65 of the Jefferson Parish Code of Ordinances states, “The purpose of this chapter is to provide rules governing the issuance of permits for film and video production within unincorporated Jefferson Parish. The intent of this chapter is to ensure that photographers and motion picture, television, video, commercial, and nontheatrical filming companies will be encouraged to use locations for filming activities within the parish so long as those activities are consistent with the public safety and the protection of property.”

Jefferson Parish Code of Ordinances, Chapter 2, Article V, Division 26.3, Sec. 2-498(2) calls for the film coordinator to “handle marketing logistics, including but not limited to advertising campaigns and creating advertisements.”

FINDINGS

- 1) The Film Jefferson website is outdated and not intuitively placed on the Jefferson Parish website.
- 2) Marketing and promotional efforts of the film incentive rebate program are achieved passively through the Film Jefferson website and not through active outreach efforts. The program does not have a budget to achieve active outreach efforts.


OBSERVATIONS

The above-referenced ordinances call for encouraging photographers and motion picture, television, video, commercial, and nontheatrical filming companies to use locations for filming activities within the Parish and for the Film Coordinator to handle marketing logistics and advertising campaigns. Internal Audit requested a description of the film industry promotional activities conducted, such as the dates of any meetings and attendees, and a summary of discussion items. The objective of the request was to determine how the Office of Film encourages film companies to conduct activities within Jefferson Parish.

The Film Coordinator indicated that promotion and recruitment are not achieved through promotional events or outreach efforts but through the Film Jefferson website at <https://filmjeffersonla.com/> and through “word of mouth” in the film industry. The film incentives are included in industry publications such as “The Louisiana Sourcebook.” Publication is done without prompting from the Office of Film Jefferson.

Internal Audit reviewed the website and avenues to access it and noted the following:

- The Film Jefferson website is accessible through the main Jefferson Parish website at www.jeffparish.net/departments/citizens-affairs. This click path (Departments > Citizen’s Affairs > Office of Film Jefferson) is not intuitive in easily locating the information. On a positive note, the site is easily found through a web search of either “film permit jefferson parish la” or “film incentive jefferson parish la.”
- At the beginning of the audit, the site contained bulleted lists and links to forms. The site did not contain any graphics and lacked appeal. Internal Audit attempted to access the Film Jefferson website towards the end of this audit’s fieldwork. As of April 2, 2024, the website was no longer accessible. However, on April 8, 2024, the website contained some graphics, and its presentation was more organized.

- The website has an online tax incentive request capability. Internal Audit submitted a “test” incentive request on March 22, 2024, but had not received a response as of April 15, 2024.
- The website contains forms with the prior Film Coordinator’s contact information. The former employee’s last day with the parish was June 2016. See the exhibit to the right. 
- Portions of the site have the current Film coordinator’s contact information.
- The “industry feedback” section visible on April 8, 2024, contained references to productions not shown on the Listing of Permits Issued 2019-2023 (See Attachment D).



See Attachment E for screenshots of the web pages.

During an interview with the Film Coordinator, Mr. Sprague indicated he wants to launch a new website by the end of 2024. The current site's webmaster is out of business, so the site's initial appearance was unengaging, and subsequent changes were necessary.

His vision for the new site also includes a means to accept credit card payments for permits.

Along with a more dynamic and engaging website, Internal Audit recommends that the Office of Film Jefferson initiate outreach efforts to establish relationships with production companies. Such efforts could include advertising in film industry periodicals, contacting executive officers of production companies, and attending industry-wide events. The office will need the funds and budget to implement this recommendation effectively.

RECOMMENDATIONS

- 1) Internal Audit recommends continuing to focus on revamping the website to ensure it is intuitively placed on the parish website and that the forms resident on the website are current and updated.
- 2) Internal Audit recommends increased marketing and promotional activities to actively encourage filming activities within Jefferson Parish.

FILM PERMITTING

CRITERIA

Section 26-68 of the Jefferson Parish Code of Ordinances states, “It shall be unlawful for any filming to be conducted within unincorporated Jefferson Parish without first obtaining a permit. A permit is issued by the issuing authority for the purpose of filming in unincorporated Jefferson Parish. This permit does not constitute or grant permission to use or occupy property not owned, leased or controlled by Jefferson Parish. This permit must be in the possession of the permittee, or his or her representative, at all times.”

FINDINGS

- 3) The \$150 film permit fee was established via the Jefferson Parish Film Rules and Regulations, dated May 18, 2015.
- 4) An actual hard copy or electronic film permit is not issued as required by the Jefferson Parish Code of Ordinances.
- 5) The Office of Film Jefferson does not have a formal system (film database) for tracking permits, filming activities, incentive issues, and the return or value the film incentives provide to the Parish.

OBSERVATIONS

The Code of Ordinances requires a permit for any filming to take place in unincorporated Jefferson Parish. The film permitting process starts with the “Permit Application Request.” The Permit Application is designed to collect general information, such as the production company name and contact information, along with the production title, dates, and projected budget. This form references compliance with “Rules and Regulations.” A Location Permit is also required (for each location). A “Location Permit” form gathers specific location information, dates, type of equipment, and number of personnel on site, etc. (Standard forms are located in Attachment C.)

Production companies submit completed forms, along with a fee (check or money order), certificate of insurance, and any other relevant documentation, to the Film Coordinator for review. The \$150 fee was established via the Jefferson Parish Film Rules and Regulations, dated May 18, 2015. (See Attachment B1.) The fee amount has not been adjusted since that time. **Internal Audit recommends reevaluating the film permit fee to ensure it is appropriate and in line with today's industry norms.** Additionally, accepting credit card payments may help modernize the process and be more convenient for the production company. Recall that the Film Coordinator indicated that accepting credit card payments via the Film Jefferson website is currently being contemplated.

Upon review and approval of the Permit Application Request, the Film Coordinator gives the Production Company a “verbal okay” that the film permit is approved. A hard copy permit is not issued, and a permit number is not assigned. According to Section 26-68 of the Jefferson Parish Code of Ordinances, a “permit must be in the possession of the permittee, or his or her representative, at all times.” This verbiage necessitates that an actual permit be issued. During this audit, the Film Coordinator began drafting a permit template. **Internal Audit recommends issuing an actual permit and an assigned permit number with each approval to comply with the ordinance.**

Audit testing

Internal Audit reviewed a sample of four (4) incentive requests and obtained all relevant documentation to determine any differences between the conveyed review and approval process and the actual process in place. Physical permits (or images of them) were not provided for Internal Audit review for all four request packages. Testing results confirm the information gathered and documented in this section. (See Attachment F1.)

Approved film permits are not tracked in a database. Internal Audit requested a listing of permits issued. The Film Coordinator provided a listing created as a result of the request. (See Attachment D.) **Internal Audit recommends a more formal system of tracking permits, filming activities, site visits, incentive issues, etc.** This system could aid in tracking the return or value of the incentives provided to the parish. (See this audit's "Reports" section for further discussion regarding the program's return on investment.)

RECOMMENDATIONS

- 3) Internal Audit recommends reevaluating the \$150 film permit fee to ensure it is appropriate and in line with today's industry norms.
- 4) Internal Audit recommends issuing an actual permit and an assigned permit number with each approval to comply with Section 26-68 of the Jefferson Parish Code of Ordinances.
- 5) Internal Audit recommends a more formal system (film database) of tracking permits, filming activities, incentive issues, and the return or value the film incentives provide to the Parish.



PRODUCTION COMPANY FILMING

CRITERIA

Section 2-498 (7) of the Jefferson Parish Code of Ordinances addresses the duties of the film coordinator and states that the position is to “conduct on-location film checks.”

FINDING

6) Documentation is not maintained to illustrate that required on-location film checks are conducted.

OBSERVATIONS

Once the permitting process is complete, the production company can prepare to start filming, part of which was done as a precursor to obtaining the location permit. The location was identified before the location permit and location leases, if any, were contemplated. Traffic patterns and disruption to residential parking are also considered. The production company must abide by the Film Rules and Regulations as the filming progresses. The Rules and Regulations address items such as posting neighborhood flyers to notify residents of when filming activity will occur, filming hours, parking, traffic control, street/lane closures, noise control, and cleanup. (See Attachment B1.)

According to the Jefferson Parish Code of Ordinances, the Film Coordinator must conduct on-location film checks, also called “set checks.” Internal Audit requested dates, locations, and notes from set checks performed. The Film Coordinator, Mr. Barry Sprague, indicated that he makes frequent site checks, randomly and unannounced. However, he does not maintain any notes or calendar trails of the set checks. Internal Audit could not verify that on-location film checks were conducted without such documentation.

Internal Audit recommends creating a standard checklist or other document as a tool for set checks to show a clear picture of the Film Coordinator's fulfillment of the requirement. The checklist could include items on the Location Permit, such as the permit being at the location (suggest prominently displayed), types of equipment on site, the approximate number of personnel on locations, and any other observations. Other items to include could be brief notes of any production company representative with whom the Film Coordinator spoke. These are examples of items for a checklist and are not meant to be an exhaustive list.

RECOMMENDATION

6) Internal Audit recommends creating and maintaining a checklist or other standard form for each required on-location film check. This information can also be tracked in the film database.



FILM INCENTIVE REQUEST

CRITERIA

Resolution No. 110061, adopted by the Jefferson Parish Council on April 9, 2008, created a new section in the Jefferson Economic Future Fund (JEFF) Incentive Fund policy that states, “In addition to incentives to other industries, Jefferson Parish offers economic incentives to the film industry in the form of rebates on lodging, payroll expenses and other production expenditures made in Jefferson Parish, including but not limited to sound stage or location leases and post-production costs.”

FINDING

7) Film incentive request forms are not retained for each request made by production companies.

OBSERVATIONS

The production companies can request a film incentive, also called a “rebate,” for production expenditures made in Jefferson Parish. This request typically occurs once production efforts are completed. However, the Ordinance also has a provision for interim payments. The requirements for the rebate are that the company must have either a production office located in Jefferson Parish, utilize a soundstage studio within the parish, or both. They must have a viable multi-market distribution plan. They must also have expenditures (lodging, payroll, lease or rental, and other production expenses) of at least \$150,000. The parish will issue a 3% rebate on such expenses with a basic rebate cap of \$100,000. The Ordinance provides additional funds for subsequent productions and both a production office and soundstage within the parish. The maximum rebate is \$125,000. (See Attachments A9 and B2.)

To request a rebate, the production company completes a “Jefferson Parish Film Incentive Request” form (See this report's Policies and Procedures / Forms section for further comments on the incentive request form.) The Film Coordinator indicated that the film incentive request is not always retained in a paper or electronic file. Internal Audit was not consistently provided with completed forms for the 2019 to 2023 disbursements during the audit. Document retention is not only required via parish document retention policies but also a good practice to document the film office's processes from start to finish. Such information could be kept in paper form or via a database, as previously recommended in this report.

Internal Audit recommends retaining all film incentive requests.

RECOMMENDATION

7) Internal Audit recommends retaining all film incentive request forms for each request made by production companies.



REVIEW AND APPROVAL

CRITERIA

Resolution No. 110061, adopted by the Jefferson Parish Council on April 9, 2008, created a new section in the Jefferson Economic Future Fund (JEFF) Incentive Fund policy that states, "Film industry incentives are administered by, and all determinations of eligibility will be made by the Jefferson Future Funds Evaluation Committee."

FINDINGS

- 8) Jefferson Economic Future Fund Committee members are not formally appointed each year via resolution.
- 9) The Jefferson Economic Future Fund Committee makeup specified via resolution is inconsistent with current and best practices.
- 10) Minutes and sign-in sheets are not maintained for the Jefferson Economic Future Fund Committee meetings, and committee approval forms are not utilized to document the committee's eligibility determination for each Film Incentive Rebate.
- 11) The Jefferson Economic Future Fund Committee does not approve general economic development efforts and expenditures in accordance with the Jefferson Economic Future Fund (JEFF) Incentive Fund policy, adopted via Council Resolution No 110061.
- 12) Basic supporting documentation for film incentive rebate requests is not routed along with the resolution to be placed on the agenda for council adoption.

OBSERVATIONS

Film Coordinator

Once a production company submits the film incentive request form, the Film Coordinator utilizes the "Jefferson Parish Film Industry Incentives Program" policy and an internal checklist to help evaluate the company's eligibility for an incentive rebate. The policy and checklist are included in Attachments B and C and will be evaluated in this report's Policies and Procedures/Forms section.

According to the Film Coordinator, Mr. Barry Sprague, he verifies eligibility for the incentive rebate by reviewing the following documents:

- 1) A copy of the production company's budget;
- 2) An audit of the Jefferson Parish expenditures for the production;
- 3) A copy of the production company's lease for either the production office, studio, or both;
- 4) A synopsis of the production script;
- 5) Still shots from filming;
- 6) End credits for the production, which should include the "Filmed in Jefferson" logo and
- 7) Declaration of Residency forms (See Attachment C6).

After Mr. Sprague is satisfied that the production company is eligible for the rebate, he completes the "Jefferson Parish Film Incentive" form (See Attachment C7). He sends it to the Film Incentive Review Panel (FIRP) along with the audit and lease agreement (items #2 and #3 above).

Film Incentive Review Panel

The Film Incentive Review Panel (FIRP) is a two-member panel comprised of a representative from the Parish Attorney’s Office and the Director of Accounting. The FIRP is included in the definition of a Jefferson Parish-approved production within the Jefferson Parish Film Industry Incentives Program policy (See Attachment B2). Internal Audit did not locate the establishment of the FIRP via resolution or ordinance.

In practice, FIRP’s role in the incentive rebate process is to review an expenditure audit to determine if the auditor meets the criteria outlined in the Incentive Program’s policy and to review the leases to confirm that they are valid and determine if the company is eligible for an increased incentive. Once their review and determination are complete, the FIRP members sign off on the film incentive form mentioned earlier. (See Attachment C7 for an example.)

Internal Audit requested the names of the panel members from 2019 to the present (January 31, 2024). Two sets of member names were returned as a result of the request, as shown below.

Representative Title:	Year 2018	Year 2023
Assistant Parish Attorney	Ashley Deshotels	Kendale Thompson
Director of Accounting	Madison Martin	Madison Martin

The years shown in the table coincide with the two dates provided for the panel meetings: December 14, 2018, and January 5, 2023. The parish still employed one of the three employees, Mr. Kendale Thompson. During the audit, the current Director of Accounting, Mr. Eric Chi⁵, was notified that he was a panel member. No meetings have been held since the Parish hired Mr. Chi, so he was not fluent in the committee's processes and procedures. (See this report's Film Incentive Review section for further discussion on the Director of Accounting’s role on this review panel.)

Internal Audit interviewed Mr. Thompson via telephone. He conveyed that the review panel meets as necessary and confirmed that his role in the process is to review any leases for validity. He also drafts related council resolutions once the Jefferson Economic Future Fund Committee approves the expenditures.

The Jefferson Parish Film Industry Incentives Program policy requires FIRP to verify that the production company has a viable multi-market commercial distribution plan. (See Attachment B2.) This is not shown on the FIRP members' sign-off sheet, nor did Mr. Thompson mention it as part of the FIRP evaluation process. For future discussion, see this report's Policies and Procedures/Forms section.

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⁵ Mr. Eric Chi started his role as the Director of Accounting on April 1, 2024, which was his first day of employment with Jefferson Parish.

Jefferson Economic Future Fund (JEFF) Committee

According to the Film Coordinator, the next step in the review and approval process is for the Jefferson Economic Future Fund (JEFF) Committee to convene. JEFF is a five-member committee established via Resolution 95302, adopted by the Council on January 9, 2002 (see Attachment A4), then amended to include six members via Resolution 100465, adopted March 3, 2004 (see Attachment A7). Internal Audit requested a history of members to include the most current committee roster, shown below.

JEFF members	2023 Representative
Parish President	Dr. Vanessa Zimmerman
Council at Large, Div. A	Brett Lawson
Council at Large, Div. B	Brian Grenroad
Jefferson Econ. Develop. Commission	Larry Katz
Business Representative 1	Phillip Rebowe
Business Representative 2	Unfilled

According to the Film Coordinator, membership is not appointed annually via resolution. It is designated by position, with membership being auto-filled by virtue of the position. Internal Audit did, however, locate a resolution.⁶ Ms. Mayra Pineda was appointed to the Jefferson Economic Future Fund Committee as the Jefferson Economic Development Commission’s replacement for Mr. Larry Katz. Appointing members helps formalize the process and gain focus and commitment from the members. **Internal Audit recommends that all Jefferson Economic Future Fund Committee members be formally appointed each year via resolution.** The 2024 membership, except for Ms. Pineda, needs to be appointed.

The JEFF membership consists of five members, which is consistent with best practices for voting committees with an odd number of members. However, the number is inconsistent with the most recent Resolution (100465), which specifies six members. **Internal Audit recommends changing the Jefferson Economic Future Fund Committee makeup via resolution to be consistent with current and best practices.**

The Film Coordinator indicated that JEFF is given a copy of the audits and leases and the signoff sheets from the Film Incentive Review Panel. Each production is discussed individually, and any questions are answered then. The Jefferson Economic Future Fund Committee members then vote on each production to approve or disapprove the incentive rebate.

Internal Audit requested dates, sign-in sheets, meeting minutes, and JEFF approval sign-off sheets. Mr. Sprague provided JEFF meeting dates of December 17, 2018, and January 9, 2023; however, the committee does not utilize sign-in sheets, meeting minutes, and approval forms. **Internal Audit recommends maintaining Jefferson Economic Future Fund meeting minutes and sign-in sheets. Additionally, a JEFF approval form similar to the Film Incentive Rebate Panel (FIRP) form (Attachment C7) or adding a JEFF committee sign-off at the bottom of the FIRP form would help to document the Jefferson Economic Future Fund Committee eligibility determination of each Film Incentive Rebate.**

⁶ Resolution 143428 adopted on January 17, 2024.

Internal Audit interviewed Dr. Vanessa Zimmerman, the Parish President’s 2023 representative. Dr. Zimmerman indicated that the committee meets infrequently and is very informal. She also indicated that the committee does not receive economic development or film activity reports. Internal Audit went on to ask if the committee discusses or approves any expenditures other than Film Incentive Rebates, such as general economic development efforts. Dr. Zimmerman said the committee does not approve anything besides Film Incentive Rebates. Section I of the Jefferson Economic Future Fund (JEFF) Incentive Fund Policy (See Attachment A10) states, “All projects which require funding must first be submitted to the JEFF Evaluation Committee...” This policy section was in place before Film Incentive Rebates were added. Internal Audit reviewed “general economic development” disbursements and did not find evidence of JEFF committee approval. (See Attachment F-2 for details.) **Internal Audit recommends the JEFF committee approve general economic development efforts and expenditures per the Jefferson Economic Incentive Future Fund Incentive Fund Policy.**

Council approval

The Film Incentive Rebate must be approved by the Parish Council before payment. The Parish Attorney’s Office (PAO) representative, who holds a seat on the Film Incentive Review Panel (FIRP) committee, drafts a resolution to be placed on an upcoming council meeting agenda. The current PAO representative, Mr. Kendale Thompson, indicated that he does not attend the Jefferson Economic Future Fund committee meeting. He drafts the resolution using information gathered during the FIRP review session. Internal Audit did not find evidence that resolutions were routed with basic supporting documentation (JEFF approval sheet). The council votes to adopt the resolution, approving the payment. **Internal Audit recommends that basic supporting documentation for film incentive requests be routed along with the resolution to be placed on the agenda for council adoption. Including documents such as the Film Incentive Review Panel sign-off form and the Jefferson Economic Future Fund Committee sign-off will help assure the Parish Council of a valid expenditure request.** Note that the FIRP panel and JEFF committee sign-off sheets could be consolidated to streamline processes and documentation.

Audit Testing

Internal Audit reviewed incentive requests and obtained all relevant documentation to determine differences between the conveyed review and approval process and the actual process in place. The sample size varied from four to seven, as detailed in Attachment F. A summary of the results is shown below.

- The film incentive checklist (Attachment C5) was not retained for four incentive requests.
- Four request packages contained the production company's budget, an audit of expenditures, and a copy of the company’s lease for the production office, studio, or both.
- Two of the four request packages included a synopsis of the production script.
- One of four request packages included still shots from filming and end credits for the production, which should include the “Filmed in Jefferson” logo.
- Three of four request packages included declarations of residency forms.
- FIRP sign-off sheets were present for all seven request packages. However, it is unclear what documents FIRP reviewed.
- Evidence of JEFF approval was not provided for all seven request packages. It is unclear what documents were reviewed by JEFF.
- Council resolutions for all seven request packages were present; however, it is unclear what other documents were routed to help the council make an informed decision.

Internal Audit reviewed a sample of documents to confirm the processes for the Film Permitting and Film Incentive Rebate program. The documents provided by the Office of Film were incomplete, as not all documents could be located for each film incentive rebate request. As a result, Internal Audit recommends that all documents be retained or that the entire process from start to finish be documented. This will allow for a better compliance assessment with Parish resolutions and ordinances. This recommendation will be formally included in this report's Policies & Procedures / Form section.

RECOMMENDATIONS

- 8) Internal Audit recommends that all Jefferson Economic Future Fund Committee members be formally appointed each year via resolution. The 2024 membership, except for Ms. Pineda, needs to be appointed.
- 9) Internal Audit recommends changing the Jefferson Economic Future Fund committee makeup via resolution to be consistent with current and best practices.
- 10) Internal Audit recommends maintaining minutes and sign-in sheets for the Jefferson Economic Future Fund Committee meetings. Additionally, a committee approval form would be helpful to document the Jefferson Economic Future Fund Committee eligibility determination of each Film Incentive Rebate.
- 11) Internal Audit recommends that the Jefferson Economic Future Fund Committee also approve general economic development efforts and expenditures in accordance with the Jefferson Economic Future Fund Incentive Fund Policy.
- 12) Internal Audit recommends routing basic supporting documentation for film incentive requests along with the resolution to be placed on the agenda for council adoption. Including documents such as the Film Incentive Review Panel sign-off form and the Jefferson Economic Future Fund Committee sign-off will help assure the Parish Council of a valid expenditure request. Note that the panel and committee sign-off sheets could be consolidated to streamline processes and documentation.

FILM INCENTIVE PAYMENT

CRITERIA

Internal Controls should include appropriate segregation of incompatible duties. No employee should perform more than one of the duties involving custody of assets, authorization, recordkeeping, and reconciliation. Segregation of duties in the accounts payable function involves invoice approval, data entry, payment authorization, and payment disbursement.

FINDINGS

- 13) Documentation submitted to initiate film incentive rebate payments is not standardized.
- 14) The Director of Accounting's role on the Film Incentive Review Panel and in the accounts payable function presents improper segregation of duties.

OBSERVATIONS

The last step in the film incentive request process is to disburse payment to the production company. Internal Audit contacted the Director of Accounting, Mr. Eric Chi, and asked about any specific payment processing requirement relative to the film incentive payments. As of the timing of this audit, Mr. Chi has been with the parish for a relatively short time and was unaware of anything specific in place.

Audit testing

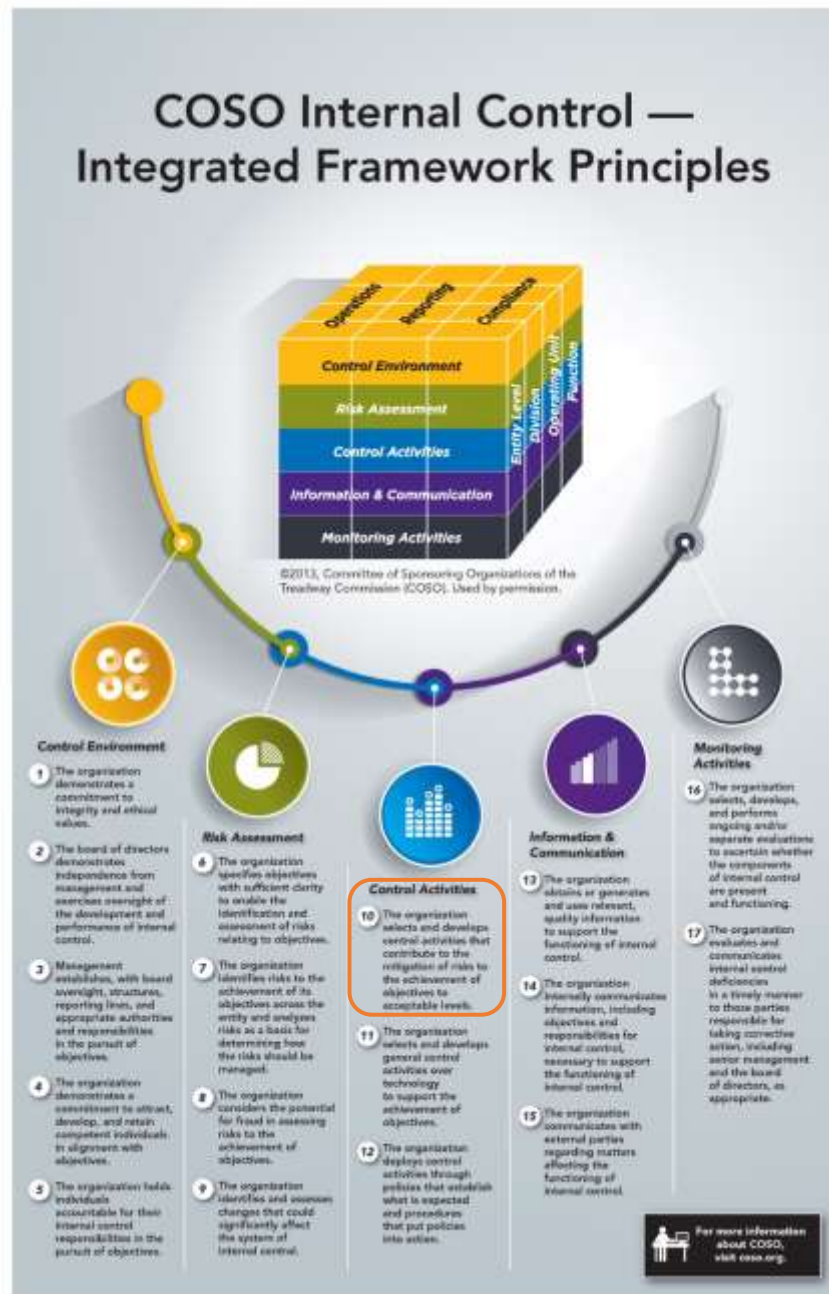
Internal Audit reviewed the film incentive payments made during the scope of this audit and noted that a council resolution was consistently submitted to substantiate the payments. Payments made in 2019 also included a film expenditure audit report, receipt post listing, and W-9 form. Payments made in 2023 included a direct expenditure request form and council resolution. (See Attachment F1 for details.)

Internal Audit recommends that documentation submitted to substantiate payment include a Direct Expenditure request form, the Film Incentive Review Panel, and Jefferson Economic Future Fund Committee sign-off sheets and Council resolution. This will help give any assurance to the Director of Accounting to release the funds and will also illustrate appropriate approval to anyone outside of the process.

The Director of Accounting is a Film Incentive Review Panel team member. The Review Panel determines if the production company qualifies for the incentive rebate and essentially certifies the amount to be paid. The Director of Accounting also has authority over the Parish's accounts payable process and ultimately releases the funds to the production company. Payment authorization and payment disbursement are closely connected in the current processes and could be construed as improper segregation of duties. This could be mitigated by Council approval; however, the Council relies upon the Jefferson Economic Future Fund Committee, which relies upon the Film Incentive Review Panel team. Internal Audit could not gain assurance of adequate documentation being considered by the Jefferson Economic Future Fund Committee before approval. **Internal Audit recommends that the Director of Accounting position be removed from the Film Incentive Review Panel due to improper segregation of duties.**

RECOMMENDATIONS

- 13) Internal Audit recommends that documentation submitted to initiate film incentive rebate payments include the Direct Expenditure Request Form, Film Incentive Review Panel and Jefferson Economic Future Fund sign-off sheets, and Jefferson Parish Council resolution.
- 14) Internal Audit recommends that the Director of Accounting position be removed from the Film Incentive Review Panel and replaced with a position outside the accounts payable function due to improper segregation of duties.



REPORTS

CRITERIA

Section 2-131(b)(4) of the Jefferson Parish Code of Ordinances requires the Department of Research and Budget to receive monthly organizational reports on “economic development and film incentive funds budget, status, and name of the recipient.”

FINDING

15) Organizational reporting requirements do not include a “return on investment” component, highlighting what the Parish receives in return for the efforts and rebates issued relative to the Film Incentive Rebate program.

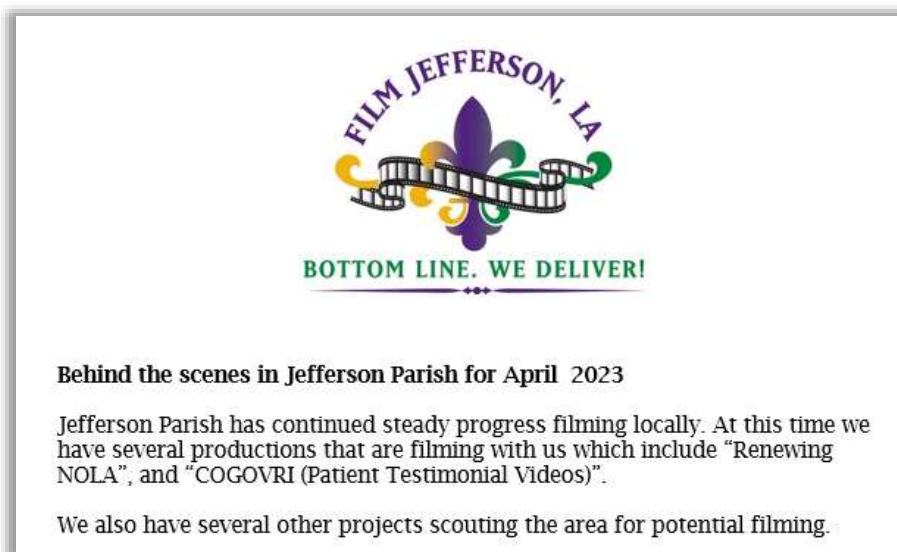
OBSERVATIONS

Each month, a Parish President's office representative collects reports relative to Sec. 2-131. Internal Audit requested a sample of the reports collected for the Office of Film (April 2023 and January 2024). Both reports were sent as requested. The report for April 2023 is shown on this page. Ms. Emily Franco confirmed that this report and other monthly reports are sent to the Department of Research and Budget, as per Sec 2-131.

The Office of Film report is brief but contains the basic elements required by Section 2-131(b)(4). **Internal Audit recommends enhancing reporting requirements and resulting reports to include a “return on investment” component, highlighting what the Parish receives in return for the efforts and rebates issued relative to the Film Incentive Rebate program.** Such information could be collected in the database previously recommended. A more robust report will help the Administration and Council monitor the program's effectiveness and modify any portion if the program is not operating as intended.

RECOMMENDATION

15) Internal Audit recommends enhancing reporting requirements and resulting reports to include a “return on investment” component, highlighting what the Parish receives in return for the efforts and rebates issued relative to the Film Incentive Rebate program.



POLICIES AND PROCEDURES / FORMS

CRITERIA

Written policies and procedures should be formalized and organized in a fashion that is logical and provides a clear understanding of what should be done, how it should be done, who should do it, and when it should be done. Such formalized, written policies and procedures will establish controls that can deter theft and other losses, ensure that employees are consistent in handling transactions, help to cross-train staff, and hold staff accountable for their actions.

Organizational policies and procedures and operational practices should be the same.

Policies and procedures should be regularly reviewed and revised to consider new parish ordinances, regulations, standards, technology, and structural changes.

FINDINGS

- 16) Policies and procedures are outdated and do not contain all necessary elements of resolutions and ordinances.
- 17) Forms in effect are outdated and not consistently used or retained, either on paper or in electronic form.
- 18) There is no document in effect or a system to illustrate that residency has been verified in accordance with the Jefferson Parish Film Incentives Program policy.

OBSERVATIONS

Policies and Procedures

The Office of Film has the following policies and procedures, as shown in Attachment B.

- 1) Jefferson Parish Film Rules and Regulations (Film Permitting)
- 2) Jefferson Parish Film Incentives Program (Film Incentive Rebate)

Upon review of these policies, Internal Audit noted:

- The Rules and Regulations document is well-organized, and topics are clearly identified.
- The Rules and Regulations document contains page numbers, which are helpful when referring to specific verbiage within the document.
- The Rules and Regulations document is dated May 18, 2015, nearly nine years ago, and there is no evidence that it has been reviewed since and confirmed to be up to date.
- A non-refundable film application fee of one-hundred-fifty dollars (\$150) is stated in section B.d. of the Rules and Regulations document. (See the Film Permitting section of this report.)
- The Rules and Regulations document is also a signature form for the Film Permitting process.
- The Rules and Regulations document contains required time frames for various items, such as permit applications must be received by the Office of Film at least ten (10) business days before conducting film activities and requests to use Parish-owned property must be made at least five (5) days before filming begins at the location. Internal Audit did not audit or verify these timelines.

- The Jefferson Parish Film Incentives Program Policy contains page numbers, which are helpful when referring to specific verbiage within the document.
- The Jefferson Parish Film Incentives Program Policy is dated January 2015, over nine years ago, and there is no evidence that it has been reviewed since and confirmed to be up to date.
- The Jefferson Parish Film Incentives Program Policy indicates that residency will be determined using the residency form required by FIRP. The residency form is no longer in use. The FIRP team did not indicate that they reviewed such a form. (See the Review and Approval section of this report.)
- The Jefferson Parish Film Incentives Program Policy references an employee whose last day with the parish was June 9, 2016, nearly eight years ago.
- The Jefferson Parish Film Incentives Program Policy indicates that FIRP verifies that a viable multi-market distribution plan is in place before the film rebate is approved. However, The FIRP sign-off sheet does not indicate this, and the FIRP team did not indicate that they reviewed this information.
- The Jefferson Parish Film Incentives Program Policy does not include the Jefferson Economic Future Fund Committee review and approval, which is required by the Jefferson Economic Future Fund Incentive Fund Policy adopted by the Parish Council.
- The Jefferson Parish Film Incentives Program Policy includes a basic cap of \$100,000 for the film incentive rebate plus a \$10,000 cap increase; however, it does not include the \$15,000 increase for subsequent filming. (See Attachment B2.)
- The Jefferson Parish Film Incentives Program Policy does not reference timelines specified in the Economic Development Fund Policy adopted by the Parish Council. Interim payments are to be requested no later than 180 days from the start of occupancy as per the lease or rental agreement. Final payment must be requested no later than twelve months from the time of the request for interim payment. This is approximately a year and a half (545 days) after the start of the lease agreement. There are no indications that this is considered as part of the approval process. The Film Incentive Rebates that are pending (\$420,864) have time lapses ranging from thirty-five (35) days to fifteen hundred-ninety days (1590). (See Attachment F-3.)

Forms

The Office of Film has the following forms, as shown in Attachment C.

- 1) Jefferson Parish Film Rules and Regulations
- 2) Permit Application Request (includes procedures)
- 3) Location Permit
- 4) Jefferson Parish Film Incentive Request
- 5) Checklist for Jefferson Parish Film Incentive
- 6) Declaration of Residency (Discontinued)
- 7) Jefferson Parish Film Incentive (FIRP Sign-off Sheet)

Upon review of these forms, Internal Audit noted:

- The Rules and Regulations document is also a signature form for the Film Permitting process.
- The Permit Application Request document references an employee whose last day with the parish was June 9, 2016, nearly eight years ago.
- The Permit Application Request document page numbers are not consecutive.
- The Permit Application Request document also includes procedures. This is a positive feature and adds clarity to the process.
- The Location Permit form includes a space for the permit number. However, permit numbers are not assigned.
- The Jefferson Parish Film Incentive Request form references the residency form, which is no longer used. (see below)
- The Checklist for Jefferson Parish Film Incentive form also references the residency form, which is no longer in use. (see below)
- The Checklist for the Jefferson Parish Film Incentive form includes an area to document the Film Incentive Review Panel approval. Still, it does not have an area for Jefferson Economic Future Fund Committee approval, which is required via the Jefferson Economic Future Fund Incentive Fund Policy adopted by the Council. This form could document the approval process from start to finish.
- The Declaration of Residency form has been discontinued due to privacy issues. **A new form should be developed to document that residency has been verified. Internal Audit noted that the Film Coordinator verified residency for the 2019 rebates, but this could not be confirmed for the 2023 rebates.** Film Incentive Rebates require verification of residency for payroll expenditure for Jefferson Parish residents.
- The Jefferson Parish Film Incentive (FIRP Sign-off Sheet) does not indicate that the Film Incentive Review Panel verifies that a viable multi-market distribution plan is in place before the film rebate is approved. (The Jefferson Parish Film Incentives Program Policy requires a viable distribution plan.) This form could be consolidated with the Checklist for Jefferson Parish Film Incentive so that only one form is in use to document the process from start to finish, including Jefferson Economic Future Fund committee approval and council resolution number.
- Many of the forms reference an employee whose last day with the parish was June 9, 2016, nearly eight years ago.
- The forms contain two logos—one for the Office of Film Jefferson and one for Film Jefferson, LA. For consistent branding, the use of just one logo should be considered. (The logos can be seen in the “Procedures” section on page 4 of this report.)

Policies, procedures, and relative forms in effect should be regularly reviewed and revised to consider compliance with parish ordinances, regulations, standards, technology, and structural changes.

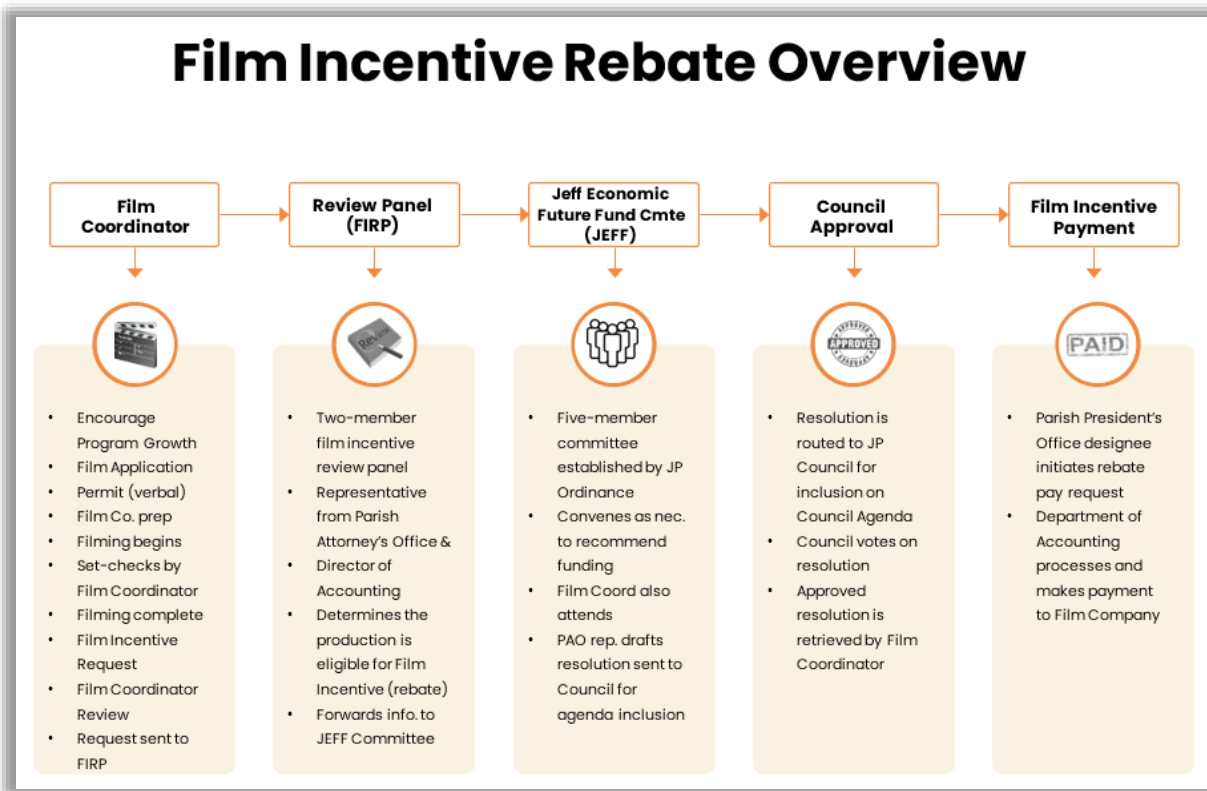
RECOMMENDATIONS

- 16) Internal Audit recommends that the Office of Film Jefferson designate a policy reviewer and review and update policies and procedures at least annually.
- 17) Internal Audit recommends reviewing and updating all forms regularly, including a sign-off from the designated reviewer. All forms should be retained, either in paper or electronic form, to document the film permitting and film incentive request process from start to finish.
- 18) Internal Audit recommends developing a form or other mechanism to document that residency has been verified in accordance with the Jefferson Parish Film Incentives Program policy.



BIG-PICTURE ANALYSIS / SUMMARY

The Office of Film Jefferson is responsible for attracting film productions to the Parish, issuing film permits, monitoring filming activities, and administering the Film Incentive Rebate Economic Development Program. A visual overview of the process flow from start to finish is shown below. This was created by the Department of Internal Audit and is based on an understanding obtained through reviewing pertinent documentation and interviews with key personnel, including the Film Coordinator, Film Incentive Review Panel members, a member of the Jefferson Economic Future Fund Committee, and the Parish Administration.



The processes and procedures in place by the Office of Film Jefferson are often informal. Policies in effect are outdated and not comprehensive because they do not contain key elements required by the Parish Ordinances and Resolutions. The website used to attract production companies to the area contains stale information dating back sixteen years, and there were periods of outages throughout this audit. Film Permits, which the Ordinance requires to be displayed at filming locations, are not issued in hard copy or electronic version. Set checks are not documented, and standard forms in effect are outdated and either not used or not retained on file for each permit.

The two-member Film Incentive Review Panel was formed to augment the film incentive rebate approval process. However, one of the members who helps to certify the rebate incentive amount also affects the payment of the incentive, which is an improper segregation of duties and is an internal control risk. Council Resolution does not formally appoint the five-member Jefferson Economic Future Fund committee, and the composition of the committee is not consistent with established Ordinances.

Additionally, the Jefferson Economic Future Fund committee does not maintain documentation of its approval of Film Incentive Rebates and does not approve general economic development expenditures as required by the Jefferson Economic Future Fund Incentive Fund Policy adopted by the Council.

Internal Audit expanded the scope of this audit to include film incentive rebates that are “pending” or have not been paid. Supporting documentation for the rebates, such as completed permit applications, certificates of insurance, the dates the permit was issued, etc., was requested from the Film Coordinator. The documentation was returned and was incomplete, as described throughout this report. (See Attachment F-3.) Additionally, Internal Audit cross-referenced these pending rebates to the Listing of Permits Issued (Attachment D) and located a corresponding issued permit for one of the five productions. The following represents the pending rebates as of April 9, 2024:

Production	Rebate Amount
Leverage Redemption Season 1	\$ 100,000
Leverage Redemption Season 2	125,000
Think Like a Dog	54,576
Bottoms	95,637
Antebellum	45,651
Total Pending Film Incentive Rebates	\$ 420,864

Internal Audit examined the language of the millage used to fund the film incentive rebate and general economic development efforts. The millage states, “one-half mill said tax to be deposited in and credited to The Jefferson Business Development and Economic Service Fund and used to promote industry, trade, and commerce by providing economic and planning assistance to business enterprises located in or to be located in the District.” (See Attachment A8.)

Resolution No. 110061, adopted by the Jefferson Parish Council on April 9, 2008, created a new section in the Jefferson Parish Economic Future Fund Incentive Fund policy that states, “In addition to incentives to other industries, Jefferson Parish offers economic incentives to the film industry in the form of rebates on lodging, payroll expenses and other production expenditures made in Jefferson Parish, including but not limited to sound stage or location leases and post-production costs.”

The millage states that funding is to be used for businesses **located in or to be located in the District (Jefferson Parish)**. Film Incentive Rebates are issued to production companies that hold leases in the parish but are not located there. That is to say, the Production companies conduct filming activities in the Parish that are relatively short-spanned. Rebates from 2019 to 2023 amounted to \$687,233 and were issued to companies with remittance addresses in California. **Internal Audit questions whether the Film Incentive Rebate program embraces the spirit of the millage from which it derives funding.**

Further, while the filming companies support local businesses and residents while filming is taking place in the area, **Internal Audit questions the true return the rebate incentives provide the parish.** There is no marketing budget in place for the program, and promotional activities are limited to the website. The production companies are likely to continue coming on their own accord. While it cannot be verified, Internal Audit encourages the Administration and the Council to consider the possibility that incentives are being granted for filming activities that may continue to take place without such incentives, barring whether or not the incentives embrace the spirit of the millage.

Internal Audit recommends that the Office of Film Jefferson, Parish Administration, and Parish Attorney's office review the Film Incentive Rebate program to determine whether it is consistent with the millage language and achieving the desired return on investment. Internal Audit also recommends suspending the program until such determinations are made.

FINDING

19) The Film Incentive Rebate program appears inconsistent with the millage language, and the intended return on investment is not apparent.

RECOMMENDATION

19) Internal Audit recommends that the Office of Film Jefferson, Parish Administration, and Parish Attorney's office review the Film Incentive Rebate program to determine whether it is consistent with the millage language and achieving the desired return on investment. Internal Audit also recommends suspending the program until such determinations are made.

RECAP OF RECOMMENDATIONS

#	Pg	Recommendation	Amount	Impact
1	6	Internal Audit recommends continuing to focus on revamping the website to ensure it is intuitively placed on the parish website and that the forms on it are current and updated.	N/A	Management Tool
2	6	Internal Audit recommends increased marketing and promotional activities to actively encourage filming activities within Jefferson Parish.	N/A	Management Tool / Compliance
3	8	Internal Audit recommends reevaluating the \$150 film permit fee to ensure it is appropriate and in line with today's industry norms.	\$10,050	Increased Revenue
4	8	Internal Audit recommends issuing an actual permit and an assigned permit number with each approval to comply with Section 26-68 of the Jefferson Parish Code of Ordinances.	N/A	Management Tool / Compliance
5	8	Internal Audit recommends a more formal system (film database) of tracking permits, filming activities, incentive issues, and the return or value the film incentives provide to the Parish.	N/A	Management Tool
6	9	Internal Audit recommends creating and maintaining a checklist or other standard form for each required on-location film check. This information can also be tracked in the film database.	N/A	Management Tool / Compliance
7	10	Internal Audit recommends retaining all film incentive request forms for each request made by production companies.	N/A	Management Tool
8	15	Internal Audit recommends that all Jefferson Economic Future Fund Committee members be formally appointed each year via resolution. The 2024 membership, except for Ms. Pineda, needs to be appointed.	N/A	Management Tool
9	15	Internal Audit recommends changing the Jefferson Economic Future Fund Committee makeup via resolution to be consistent with current and best practices.	N/A	Management Tool / Compliance

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#	Pg	Recommendation	Amount	Impact
10	15	Internal Audit recommends maintaining minutes and sign-in sheets for the Jefferson Economic Future Fund committee meetings. Additionally, a committee approval form would be helpful to document the Jefferson Economic Future Fund Committee eligibility determination of each Film Incentive Rebate.	\$687,233	Dollars at Risk
11	15	Internal Audit recommends that the Jefferson Economic Future Fund Committee also approve general economic development efforts and expenditures in accordance with the Jefferson Economic Future Fund Incentive Fund Policy.	\$302,000	Dollars at Risk
12	15	Internal Audit recommends routing basic supporting documentation for film incentive requests along with the resolution to be placed on the agenda for council adoption. Including documents such as the Film Incentive Review Panel sign-off form and the Jefferson Economic Future Fund committee sign-off will help assure the Parish Council of a valid expenditure request. Note that the panel and committee sign-off sheets could be consolidated to streamline processes and documentation.	\$420,864	Dollars at Risk
13	17	Internal Audit recommends that the documentation submitted to initiate film incentive rebate payments include the Direct Expenditure Request Form, Film Incentive Review Panel and Jefferson Economic Future Fund sign-off sheets, and the Jefferson Parish Council resolution.	N/A	Management Tool
14	17	Internal Audit recommends that the Director of Accounting position be removed from the Film Incentive Review Panel and replaced with a position outside the accounts payable function due to improper segregation of duties.	N/A	Management Tool
15	18	Internal Audit recommends enhancing reporting requirements and resulting reports to include a "return on investment" component, highlighting what the Parish receives in return for the efforts and rebates issued relative to the Film Incentive Rebate program.	N/A	Management Tool

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#	Pg	Recommendation	Amount	Impact
16	22	Internal Audit recommends that the Office of Film Jefferson designate a policy reviewer and review and update policies and procedures at least annually.	N/A	Management Tool
17	22	Internal Audit recommends reviewing and updating all forms regularly, including a sign-off from the designated reviewer. All forms should be retained, either in paper or electronic form, to document the film permitting and film incentive request process from start to finish.	N/A	Management Tool
18	22	Internal Audit recommends developing a form or other mechanism to document that residency has been verified in accordance with the Jefferson Parish Film Incentives Program policy.	N/A	Management Tool / Compliance
19	25	Internal Audit recommends that the Office of Film Jefferson, Parish Administration, and Parish Attorney's office review the Film Incentive Rebate program to determine whether it is consistent with the millage language and achieves the desired return on investment. Internal Audit also recommends suspending the program until such determinations are made.	N/A	Management Tool
		DOLLARS AT RISK	\$1,410,097	
		REVENUES	\$10,050	

END REPORT

ATTACHMENT A

AUTHORITATIVE SOURCES

- A1) Jefferson Parish, Louisiana, Code of Ordinances, Chapter 2, Article V, Division 26.3 – Office of Film Jefferson – Page 30.
- A2) Jefferson Parish, Louisiana, Code of Ordinances, Chapter 2, Article V, Division 1, Sec.131(b)(4) – Reports to Council– Page 32.
- A3) Jefferson Parish, Louisiana, Code of Ordinances, Chapter 26, Article IV – Film and Movie Production– Page 33.
- A4) Jefferson Parish, Louisiana, Council Resolution No. 95302, adopted January 9, 2002, Economic Incentive Fund Policy– Page 37.
- A5) Jefferson Parish, Louisiana, Summary No. 20466, Ordinance No. 21486, adopted January 19, 2002, Economic Incentive Fund using excess funds from the Claims Liability Fund. – Page 41.
- A6) Jefferson Parish, Louisiana, Council Resolution No. 99010, adopted August 6, 2003, Economic Incentive Fund Policy amendment #1– Page 42.
- A7) Jefferson Parish, Louisiana, Council Resolution No. 100465, adopted March 3, 2004, Economic Incentive Fund Policy amendment #2– Page 44.
- A8) Jefferson Parish, Louisiana, Council Resolution No. 102273, adopted November 17, 2004, Authority to Levy and Collect Millage – includes one-half mill to promote industry, trade, and commerce. – Page 45.
- A9) Jefferson Parish, Louisiana, Council Resolution No. 110061, adopted April 9, 2008, Economic Incentive Fund Policy amendment #3 (added Section K: Film Industry Incentives) – Page 49.
- A10) Jefferson Economic Future Fund (JEFF) Incentive Fund, Amended Policy Guidelines (as located by Parish Council Clerk – does not include Section K) – Page 52.

Note: The Economic Incentive Fund Policy and the Jefferson Economic Future Fund (JEFF) Incentive Fund Policy are synonymous.

DIVISION 26.3 OFFICE OF FILM JEFFERSON

Sec. 2-496. Office of Film Jefferson and position of film coordinator created.

There is hereby created the division of film to serve the Parish of Jefferson and to oversee all filming and production responsibilities in Jefferson Parish and assist the director of citizens' affairs in coordinating special events and marketing strategies for Jefferson Parish under the department of citizens' affairs.

(Ord. No. 24902 , § 1, 2-11-15; Ord. No. 25206 , § 1, 8-24-16)

Sec. 2-497. Qualifications, appointment and salary for the coordinator.

- (a) *Qualifications.* The film coordinator shall be qualified by education, training, and administrative and/or management experiences to direct and coordinate the various purposes for which the office has been created.
- (b) *Appointment.* The film coordinator shall be appointed by the parish president with the approval of the council.
- (c) *Salary.* The salary of the film coordinator shall be established by the parish president within the pay grade for the position as defined in the executive pay plan.

(Ord. No. 24902 , § 1, 2-11-15; Ord. No. 25736 , § 36, 2-6-19)

Editor's note(s)—Ord. No. 25736 , § 36, adopted Feb. 6, 2019, amended § 2-497 and in so doing changed the title from "Qualifications, appointment and salary of the film coordinator" to "Qualifications, appointment and salary of coordinator," as set out herein.

Sec. 2-498. Duties of the film coordinator—Generally.

The film coordinator's duties shall include but are not limited to the following:

- (1) Administer the daily operations of the Office of Film Jefferson.
- (2) Handle marketing logistics, including but not limited to advertising campaigns and creating advertisements.
- (3) Regular reporting to film committee on status of projects.
- (4) Develop, implement and monitor annual budget for film office.
- (5) Formulate, implement and evaluates policies for film office.
- (6) Administer film incentive rebate files.
- (7) Conduct on-location film checks.
- (8) Issue, suspend and revoke film permits.
- (9) Perform all other duties as required or directed relative to the successful implementation and operation of the film office.

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- (10) Coordinates all dedication ceremonies held at Veterans Memorial Square, or at other locations as appropriate, for fallen policemen and firemen.
 - (11) Creates and implements marketing strategies to promote Jefferson Parish carnival parades and other special events unique to Jefferson Parish.
 - (12) Carries out effective public relations initiatives designed to broaden public awareness and support for department services and/or programs; drafts articles for parish public information office.
 - (13) Appears on radio and television to share information as directed and approved.
 - (14) Meets with business people in the community as directed and/or required.
- (Ord. No. 24902 , § 1, 2-11-15; Ord. No. 25206 , § 2, 8-24-16)

Sec. 2-131. Reports to council.

- (a) Reports requested by the parish council regarding policy, funding of projects and other information necessary for the effective operation of all departments shall be submitted within the time limit requested by the council.
- (b) Department directors shall coordinate with the parish council, through the research and budget analysis staff, to provide the following monthly organizational reports:
- (1) Inventory of parish assets and surplus property;
 - (2) Statistics on building permits;
 - (3) Statistics on properties in disrepair, including high grass, tagged vehicles, and dangerous building abatement violations, notices of violations issued and the status of the same;
 - (4) Economic development and film incentive funds budget, status and name of recipient;
 - (5) Emergency activations;
 - (6) Contract legal and/or consulting services and fees;
 - (7) Legislation and/or policy changes or rules that have an effect on Jefferson Parish, its municipalities and departments as reported by our lobbyist or employees;
 - (8) Employee overtime, retirement contributions, accrued sick and annual leave, pay raises, expense accounts and employee reimbursement;
 - (9) Personnel-vacant and filled positions by department;
 - (10) Recovery system;
 - (11) Risk management/losses, accidents and safety statistics of all parish departments;
 - (12) Sales/occupational taxes;
 - (13) Training/professional development and travel expenditures by department;
 - (14) Travel;
 - (15) Pay raises issued to unclassified employees;
 - (16) Water meters.
- (c) These reports shall be prepared, submitted and/or made available to the council's research and budget analysis staff in an electronic format via e-mail or on the parish intranet. Any and all reports requested by the council's research and budget analysis staff shall be considered as having been requested by the council for purposes of this section.

(Code 1961, § 2-423; Ord. No. 24266, § 1, 5-9-12; Ord. No. 26608, § 1, 4-26-23)

Editor's note(s)—It should be noted that § 2 of Ord. No. 24266 provides, "That the start date for the preparation and submittal of the reports required by this ordinance shall be August 1, 2012."

ARTICLE IV. FILM AND MOVIE PRODUCTION

Sec. 26-65 Purpose.

The purpose of this chapter is to provide rules governing the issuance of permits for film and video production within unincorporated Jefferson Parish. The intent of this chapter is to ensure that photographers and motion picture, television, video, commercial and nontheatrical filming companies will be encouraged to use locations for filming activities within the parish so long as those activities are consistent with the public safety and the protection of property

(Ord. No. 24903 , § 1, 2-11-15)

Sec. 26-66 Definitions.

For the purpose of this chapter, the following definitions shall apply:

Applicant shall mean and include all persons, organizations, corporations, associations or other entities applying for a permit to film in unincorporated Jefferson Parish.

Charitable films shall mean commercials, motion pictures, television, videotapes or still photography produced by a nonprofit organization, which qualifies under Section 501(c)(3) of the Internal Revenue Code as a charitable organization. No person, directly or indirectly, shall receive a profit from the marketing and production of the film or from showing the films, tapes or photos.

Commercial films shall mean and include all activity attendant to filming any entertainment or advertising program programs for any media now known or hereafter created.

Family video shall mean the filming or videotaping of motion pictures or taking still photographs solely for private use.

Film shall mean and include, but is not limited to, feature motion pictures, digital video and videotape recordings, television motion pictures, commercials, and stills.

Filming shall mean and include all activity attendant to staging or shooting motion pictures, television shows or programs, commercial still photography, video tapes, computer-based programs, or other visual reproduction technology now known or hereafter created. The period of filming includes the setup, strike and time of photography.

Issuing authority shall mean the Office of Film Jefferson within the department of citizens affairs.

Motion picture, television, still photography shall mean and include all activity attendant to staging or shooting commercial motion pictures, television shows or programs, and commercials in any medium including film, tape or digital format.

News media shall mean the photographing, filming or videotaping for the purpose of spontaneous, unplanned television news broadcast or reporting for print media by reporters, photographers or cameramen.

Parish film permit shall mean a permit issued by the parish of Jefferson to allow activities associated with the production, filming or videotaping of motion picture and television shows, programs, and commercials as described in the permit.

Permittee shall mean and include the person, organization, corporation, association or other entity issued a film permit under this policy.

Private property, easement or right-of-way shall mean any movable or immovable property owned by a private person or by a public entity in their capacity as a private person.

Production shall mean the activity of making a film for commercial or noncommercial purposes on property owned by the parish, or on private property within the jurisdiction of the parish.

Public property shall mean any property owned by a public entity in its capacity and for the benefit and use by the public.

Studio shall mean a fixed place of business where filming activities or motion picture photography are regularly conducted upon the premises.

Student filming means all productions made by a student of a public or private educational institution to satisfy a course or curriculum requirement and from which no profit is made including posting on social media Internet outlets.

(Ord. No. 24903 , § 1, 2-11-15)

Sec. 26-67 Applicability.

This article shall apply to all lands within unincorporated Jefferson Parish whether public or private.

(Ord. No. 24903 , § 1, 2-11-15)

Sec. 26-68 Permit required.

In accordance with, including section 26-76 below, and notwithstanding the other provisions of this section, it shall be unlawful for any filming to be conducted within unincorporated Jefferson Parish without first obtaining a permit.

A permit is issued by the issuing authority for the purpose of filming in unincorporated Jefferson Parish. This permit does not constitute or grant permission to use or occupy property not owned, leased or controlled by Jefferson Parish. This permit must be in the possession of the permittee, or his or her representative, at all times while on location in Jefferson Parish.

(Ord. No. 24903 , § 1, 2-11-15)

Sec. 26-69 Permit exemptions.

- (a) News media.
- (b) Family video.
- (c) *Studio filming.* Filming activities, still or motion photography conducted at a studio.
- (d) *Charitable films.* Projects that qualify under Section 501(c)(3) are exempt from permit-related fees, but require a permit.
- (e) Student filming.
- (f) *Promotional Filming.* No fee or permit is required for noncommercial filming activities designed solely to promote Jefferson Parish.

(Supp. No. 17, Update 4)

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- (g) *Court filming.* No fee or permit is required for filming activities conducted for use in a criminal investigation or civil/criminal court proceeding.
 - (h) *Government filming.* No fee or permit is required for filming by government agencies.
 - (i) *Local business filming.* Filming activities solely for the promotional and commercial advertisement of a business and in which the filming is contained solely to the commercial property without impact to the surrounding properties.
 - (j) Any other activity deemed to be in the public interest by the issuing authority.
- (Ord. No. 24903 , § 1, 2-11-15)

Sec. 26-70 Rules and regulations.

The issuing authority is hereby authorized and directed to establish, promulgate and enforce rules and regulations, governing the form, time and location of any film activity set forth within the parish in addition to those established in this article. The issuing authority shall also provide for the issuance, exemptions, application, review, suspension, revocation, appeal, fees, transfer and liability of film permits and requirements associated therewith. The rules and regulations shall be based upon the following criteria:

- (1) The health and safety of all persons;
- (2) Mitigation of disruption to all persons within the affected area;
- (3) The safety of property within the parish; and
- (4) Traffic congestion at particular locations within the parish.

(Ord. No. 24903 , § 1, 2-11-15)

Sec. 26-71 Suspension.

Any film permit issued pursuant to the terms of this article shall be subject to immediate suspension if it is found necessary for the protection of the public health, safety or general welfare. In the event of a suspension, the issuing authority shall, within one (1) working day, cause to be served upon the permittee a written statement containing the grounds for suspension. The permittee may appeal the suspension per section 26-73 of this article.

Sec. 26-72 Appeals.

- (a) The applicant or permittee may appeal a permit denial, revocation, suspension, permit condition, insurance/fees requirement or the issuing authority's decision not to waive a deadline set forth in this policy. Such appeal shall be filed with the issuing authority no later than two business days after the date written notice of the decision is made. Failure to file a timely appeal shall result in a waiver of the right to appeal.
- (b) The issuing authority shall review the appeal no later than two business days after the filing of the appeal, and shall render their decision at the end of the review period. The appeal decision by the issuing authority may be further appealed to the parish council at its next available meeting. The decision of the parish council shall be final.
- (c) While a film permit request undergoes the appeals process a hold shall be placed on the requested dates for filming and those dates shall shift accordingly during the process to reflect the full thirty (30) days requested in the original film permit.

(Supp. No. 17, Update 4)

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(d) No film permit undergoing the appeals process shall ever take precedence over a previously approved film permit.

(Ord. No. 24903 , § 1, 2-11-15)

Sec. 26-73 Use of parish property.

The applicant shall apply for the use of parish owned property with the relevant parish department. Such an application must be made at least five (5) business days prior to the start of filming. That department shall be responsible for maintaining a fee schedule for the use of said property and shall be responsible for the collections of said fees.

(Ord. No. 24903 , § 1, 2-11-15)

Sec. 26-74. Reserved.

Editor's note(s)—Ord. No. 26174, § 5, adopted Feb. 24, 2021, repealed § 26-74, which pertained to violation and enforcement of the special events chapter and derived from Ord. No. 24903 , § 1, adopted Feb. 11, 2015.

On joint motion of all Councilmen present, the following resolution was offered:

RESOLUTION NO. 95302

A resolution authorizing the Jefferson Parish Council to adopt an Economic Incentive Fund in Jefferson Parish. This fund will be used to attract new businesses and for expansion of existing businesses. (Parishwide).

WHEREAS, an Economic Incentive Fund policy has been written after seeking input from a wide variety of businesses and organizations within the parish, and

WHEREAS, this Economic Incentive Fund policy sets forth the guidelines to be used in evaluating businesses that may be eligible for assistance through this fund, and

WHEREAS, it is in the best interest of the Parish that a formal Economic Incentive Fund policy be adopted.

NOW THEREFORE BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, Louisiana, acting as governing authority of said Parish:

SECTION 1. That the Jefferson Parish Council hereby authorizes the adoption of the attached Economic Incentive Fund policy.

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

YEAS: 7 **NAY:** None **ABSENT:** None

The resolution was declared to be adopted this the 9th day of January, 2002.

Jefferson Economic Future Fund (JEFF)

Incentive Fund

Final Recommendations

- A. **Fund Purpose** – To establish a Parishwide incentive fund that catalyzes significant economic impacts through assistance in business attraction and existing business expansion. Real estate development may be funded for significant projects.
- B. **Fund Size** – Capitalization of at least \$500,000 - 1,000,000 per year.
- C. **Project Funding Limit** – No one project may use more than \$500,000 per year or \$3.0 million total. Subject to waiver by Council on unusual projects.
- D. **Funding Return/Security** – Wherever possible the projects should be structured to provide a return of capital back into the fund or be secured against potential loss via techniques such as mortgages, staged release based on company performance, etc. However, it is contemplated that in order for Jefferson Parish to be competitive on a national basis in economic development some projects may require direct grant assistance as can be structured under law.
- E. **Project Locations** – Is the intent that this fund be used primarily for projects located in unincorporated Jefferson Parish. However, in the event a project is located in a municipality within Jefferson Parish then significant participation of the municipality will be required. Also, preference will be given to projects on vacant land, in vacant buildings, and in areas where the Parish is trying to encourage redevelopment such as Airline Drive, the Metairie CBD, etc.
- F. **Project Type/Size Criteria:**
- Business Attraction** – Minimum number of jobs of 100 within 2 years and a maximum funding per job of \$5,000 subject to project funding limit. Projects must be from out of MSA and qualify for State Quality Jobs Program. Retail and service outlets not eligible unless regional or national headquarters or administration operation.
- Existing Business Expansion** – Same funding limits as above, but requires only 50 new jobs within 2 years and maximum funding of \$5,000 per job subject to project cap. Retail/service outlets not eligible unless regional/national headquarters or administration operation. Projects within the MSA may be considered if the company is considering relocating to Jefferson Parish and has a competitive proposal from a community outside the MSA. In this case, the incentive is offered as a retention tool to keep the company within the MSA.
- Real Estate Projects** – Projects can be hotel, office, distribution, industrial or parking to support such a use. Project scale, location, and impact must be so substantial that it will lead to obvious positive economic spin-offs to Parish and surrounding areas. The following table is a suggested guideline for suggested minimum scale:

Office	100,000 sq. ft.
Hotel	200 rooms
Distribution	200,000 sq. ft.
Industrial	100,000 sq. ft.
Parking	(to support above scale R.E. projects or business attraction or expansion)

Retail may be assisted only if it is part of a larger, mixed-use project. Speculative projects such as Tech Parks may be funded if they are part of a Parish-approved plan, i.e. the Jefferson EDGE, CDBG Consolidated Plan, etc.

G. Local Tax Job Impact – Local tax impact of project over a 10-year period at present value must be equal to or greater than the total fund assistance provided. Jobs must be documented as created within the first two years of operations. In determining the job impact of a project, actual dollar payroll of the company may be used.

H. Funding Availability – Funds will be available upon capitalization immediately after the beginning of the Parish fiscal year on a first-come, first-serve basis. Should the projects requiring funding be greater in dollar amount than funds available, the funding will be committed to projects on a basis according to the following criteria listed in order of importance:

1. Total number of jobs or fund dollars per job
2. Favorable Parish tax impact
3. Business attraction
4. Business retention
5. Real Estate:
 - a. Industrial
 - b. Office
 - c. Distribution
 - d. Hotel
 - e. Parking

Partial funding of project requirements may be made in the event limited funding is available.

I. Funding Recommendation – All projects which require funding must first be submitted to a JEFF Evaluation Committee consisting of the Parish President (or designee), Parish Council Chairman (or designee) and a JEDCO representative appointed by the JEDCO Board. Two business representatives would be appointed to the Committee by the Parish Council from a list submitted by Parish President. The Evaluation Committee will review the consistency of projects with these guidelines and recommend project funding to the Parish Council. JEDCO staff will provide technical assistance to the Committee.

On Joint Motion of all Councilmen present, the following ordinance was offered:

SUMMARY NO. 20466 ORDINANCE NO. 21486

An ordinance to amend the 2002 Operating Budget of Jefferson Parish to provide funding for an Economic Incentive Fund and to provide for related matters.

WHEREAS, it is in the best interest of Jefferson Parish to identify ways to expand existing businesses and attract new businesses to the Parish, and

WHEREAS, JEDCO partially funded a recent Metro Vision study of incentive programs in various southern states revealing that incentives are the norm in business retention and attraction and are readily provided by those states, and

WHEREAS, in order for Jefferson Parish to be competitive in the region, an incentive fund is deemed necessary.

THE JEFFERSON PARISH COUNCIL HEREBY ORDAINS:

SECTION 1. That the 2002 Operating Budget of Jefferson Parish is amended to provide funding for the Economic Incentive Fund using excess funds from the Claims Liability Fund. The entry to accomplish this is:

(debit) 66760-5009-7911.22510	\$450,000
(credit) 22510-5911.66760	\$450,000

SECTION 2. That the Jefferson Parish Council will approve any and all uses of this Economic Incentive Fund prior to any expenditure from this fund.

SECTION 3. That this Economic Incentive Fund will be used in accordance with the guidelines set forth in the attached Jefferson Economic Future Fund.

SECTION 4. That the Finance Director is authorized to perform such ancillary transactions as are necessary to give full force and effect to this ordinance.


The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: 7 NAYS: None ABSENT: None

This ordinance was declared and adopted on this the 9th day of January, 2002, and shall become effective as follows, if signed forthwith by the Parish President, ten (10) days after adoption; thereafter, upon the signature by the Parish President, or, if not signed by the Parish President, upon expiration of the time for the Ordinances to be considered finally approved without the signature of the Parish President, as provided in section 2.07 of the Charter. If vetoed by the Parish President and subsequently approved by the Council, this Ordinance shall become effective on the day of such approval.

Effective Date - January 19, 2002


TERRIE T. RODRIGUE, CLERK
JEFFERSON PARISH COUNCIL


TIM COULON
Parish President

On motion of Mr. Muniz, seconded by Mr. Ward, the following resolution was offered:

RESOLUTION NO. 99010

A resolution authorizing the Jefferson Parish Council to amend the Parish's Economic Incentive Fund policy. The amended policy sets forth revised guidelines on the Fund's use for the attraction of new businesses and for the expansion of existing businesses. (Parishwide).

WHEREAS, an Economic Development Fund policy was adopted on January 9, 2002 by the Jefferson Parish Council Resolution No. 95302; and

WHEREAS, more than eighteen (18) months have elapsed since the policy was adopted, and the Jefferson Parish Economic Development Commission (JEDCO) and the Jefferson Parish Incentive Evaluation Committee have had sufficient time to evaluate the policy's effectiveness for attracting new business to Jefferson Parish and for facilitating the expansion of businesses in Jefferson Parish; and

WHEREAS, the JEDCO Board of Commissioners and the Jefferson Parish Incentive Committee have recommended to the Jefferson Parish Council the following revisions to the policy:

1. Reduce the minimum number of jobs requirement for jobs to be created or retained.
 - a. For companies moving into Jefferson Parish, lower the minimum number of jobs to be created within 2 years from 100 to 50.
 - b. For companies being retained and are expanding, the total employment must be 50 within 2 years for both retained and new jobs, with new jobs being at least 20% of total at 10% per annum for 2 years. (*A minimum number of 10 new jobs by the end of year 2*)
2. Require evidence of competing proposal from outside the region from companies currently located within the MSA and interested in moving into Jefferson as well as for companies already in Jefferson and wanting to expand.
3. Require the incentive recipient to bear the cost of incentive agreement preparation not to exceed 5% of the incentive award.
4. Establish a 60 day deadline from the date of Parish Council approval to the execution of Parish's incentive agreements.
5. Offer the incentive as an upfront loan for total job creation/retention as an alternative to providing grant assistance through an annual rental rebate for job creation/retention performance.
6. In spite of annual appropriation clauses, reserve funding for existing multi-year agreements, ahead of new commitments.

WHEREAS, it is in the best interest of the Parish that the Economic Development Fund policy be amended as set forth in #'s 1 through 6 immediately preceding this paragraph,

NOW, THEREFORE, BE IT RESOLVED BY THE JEFFERSON PARISH COUNCIL, JEFFERSON PARISH, LOUISIANA, acting as governing authority for said Parish:

SECTION 1. That the Jefferson Parish Council hereby authorizes the adoption of the attached Economic Incentive Fund policy, as amended.

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

YEAS: 7 NAYS: None ABSENT: None

The resolution was declared to be adopted on this the 6th day of August, 2003.

0515/jedco-fund.R0703

On motion of Mr. Capella, seconded by Mr. Young, the following resolution was offered:

RESOLUTION NO. 100465

A resolution amending the composition of the Jefferson Economic Future Fund (JEFF) Evaluation Committee in the Economic Incentive Fund policy authorized for adoption by Resolution No. 95302, adopted on January 9, 2002.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, Louisiana, acting as governing authority of said parish:

SECTION 1. That Section I, Funding Recommendation, in the Economic Incentive Fund policy authorized for adoption by Resolution No. 95302, adopted on January 9, 2002, is hereby amended to read as follows:

- I. **Funding Recommendation** – All projects which require funding must first be submitted to a JEFF Evaluation Committee consisting of the Parish President (or designee); the Parish Council member representing the At-Large District, Division A (or designee); the Parish Council member representing the At-Large District, Division B (or designee); a representative of JEDCO appointed by the JEDCO Board; and two business representatives appointed to the Committee by the Parish Council from a list submitted by the Parish President. The Evaluation Committee will review the consistency of projects with these guidelines and recommend project funding to the Parish Council. JEDCO staff will provide technical assistance to the Committee.

6 positions
are listed


SECTION 2. That all other provisions of Resolution No. 95302, adopted on January 9, 2002 and all other provisions the Economic Incentive Fund policy authorized for adoption in said resolution shall remain as stated in the original resolution and policy.

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

YEAS: 6 NAYS: None ABSENT: (1) Sneed

The resolution was declared to be adopted on this the 3rd day of March, 2004.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

On joint motion of all Councilmembers present the following resolution was offered:

RESOLUTION NO. 102273

A resolution providing for canvassing the returns and declaring the result of the special election held in The Jefferson Parish Special Services District of the Parish of Jefferson, State of Louisiana, on Tuesday, November 2, 2004, for authority to authorize the levy and collection of a special tax; and other matters in connection therewith.

BE IT RESOLVED by the Jefferson Parish Council, acting as the governing authority of The Jefferson Parish Special Services District of the Parish of Jefferson, State of Louisiana, that:

SECTION 1. That this Council does now proceed in open and public session to examine the official certified tabulations of votes cast at the special election held in The Jefferson Parish Special Services District of the Parish of Jefferson, State of Louisiana, on November 2, 2004, to authorize the levy and collection of a special tax in the District, said tabulations having been prepared and certified by the election officials serving at the designated polling places, and this Council does now further proceed to examine and canvass the returns and declare the result of the special election.

SECTION 2. That a proces verbal of the canvass of the returns of said special election be made and that a certified copy thereof shall be forwarded to the Secretary of State, Baton Rouge, Louisiana, who shall record the same in his office; that another certified copy thereof shall be forwarded to the Clerk of Court and Ex-Officio Recorder of Mortgages in and for the Parish of Jefferson, State of Louisiana, who shall record the same in the Mortgage Records of said Parish; and that another copy thereof shall be retained in the archives of this Council.

SECTION 3. That the result of the said special election shall be promulgated by publication in the manner provided by La. R.S. 18:1292.

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

YEAS: 7 NAYS: None ABSENT: None

And the resolution was declared adopted on this, the 17th day of November, 2004.

PROCES VERBAL OF THE CANVASS OF THE VOTES CAST AT THE SPECIAL ELECTION HELD IN THE JEFFERSON PARISH SPECIAL SERVICES DISTRICT OF THE PARISH OF JEFFERSON, STATE OF LOUISIANA, ON NOVEMBER 2, 2004.

BE IT KNOWN AND REMEMBERED, that on Wednesday, November 17, 2004 at ten (10:00) o'clock a.m., at its regular meeting place, Jefferson Parish Council Chambers, General Government Building, 200 Derbigny Street, Gretna, Louisiana, the Jefferson Parish Council of the Parish of Jefferson, State of Louisiana, being the authority ordering and calling the special election held in The Jefferson Parish Special Services District of the Parish of Jefferson, State of Louisiana, on Tuesday, November 2, 2004, with the following members present:

Council Chairman John F. Young and Council members Thomas Capella; Chris Roberts; Elton Lagasse; Byron Lee; Louis Congemi; and Jennifer Sneed.

There being absent: none

did in public session, examine and canvass the returns of the election, there having been submitted at said election the following proposition, to-wit:

Jefferson Parish Special Services District of the Parish of Jefferson, State of Louisiana
Proposition
(Unincorporated Jefferson Parish and Town of Jean Lafitte)

SUMMARY: AUTHORITY TO LEVY AND COLLECT 2-1/2 MILLS PROPERTY TAX FOR 10 YEARS, BEGINNING IN 2005 TO (1) PROVIDE, SUPPORT, MAINTAIN, ADMINISTER AND OPERATE JUDICIAL SERVICES IN THE JUSTICE SYSTEM (2) PROVIDE, MAINTAIN, ADMINISTER CULTURAL AND PARK FACILITIES AND PROGRAMS (3) PROMOTE INDUSTRY, TRADE AND COMMERCE BY PROVIDING ECONOMIC AND PLANNING ASSISTANCE TO BUSINESS ENTERPRISES LOCATED IN OR TO BE LOCATED IN THE DISTRICT; AND (4) TO PROVIDE, ASSIST, SUPPORT, ADMINISTER AND MAINTAIN SERVICES AND PROGRAMS FOR THE ELDERLY.

Shall Jefferson Parish Special Services District of the Parish of Jefferson, State of Louisiana (the "District") be authorized to levy and collect a special tax of not to exceed two and one-half (2-1/2) mills on all property subject to taxation in the unincorporated portion of the Parish and in the Town of Jean Lafitte, for a period of ten (10) years, beginning with the year 2005, to be divided annually and dedicated to the following public purposes: (a) one mill of said tax to be deposited in and credited to The

Jefferson Courts and Judicial Service Fund and used to provide, support, maintain, administer and operate judicial services in the criminal justice system; (b) one-half mill of said tax to be deposited in and credited to The Jefferson Community Park and Culture Service Fund and used to provide, maintain, administer and operate cultural and park facilities and programs in the District of which ½ will be dedicated specifically to culture and the other ½ will be dedicated specifically to parks ; (c) one-half mill said tax to be deposited in and credited to The Jefferson Business Development and Economic Service Fund and used to promote industry, trade and commerce by providing economic and planning assistance to business enterprises located in or to be located in the District; and (d) one-half mill of said tax to be deposited in and credited to The Jefferson Community Senior Service Fund and used to provide, assist, support, administer and maintain services and programs for the elderly in the District, subject to Ordinance No. 22296 adopted by the Parish Council committing itself to reduce certain existing approved millages in an aggregate amount equal to the proposed millage to be approved at the November 2, 2004 election?

There was found by said examination that, according to the tabulations prepared and certified by the Clerk of Court for the Parish of Jefferson, a copy of which is attached as Exhibit A, the following votes had been cast in the District at the election FOR and AGAINST, respectively, the above Proposition, to-wit:

Polling Places	Votes For	Votes Against
District	64,953	57,147
Absentee	2,412	3,411
Total	67,365	60,558

The polling places above specified being the only polling places designated at which to hold the said special election, it was therefore shown that there was a majority of **6,807** votes cast FOR the Proposition.

NOW, THEREFORE, the Jefferson Parish Council, acting as the governing authority of the Parish of Jefferson, State of Louisiana, does hereby declare and proclaim in open and public session that the Proposition, as hereinabove set forth, was CARRIED by a majority of the votes cast by the qualified electors voting at the election held in The Jefferson Parish Special Services District of the Parish of Jefferson, State of Louisiana on Tuesday, November 2, 2004, and that the result of said election be promulgated by the Secretary of State for the State of Louisiana and by the Clerk of the Jefferson Parish Council in the manner required by law.

THUS DONE AND SIGNED at Gretna, Louisiana, on this, the 17th day of
November, 2004.

/s/ Eula A. Lopez
Clerk

/s/ John F. Young, Jr.
Chairman

JEFFERSON PARISH COUNCIL

/s/ Mr. Thomas J. Capella

/s/ Mr. Chris Roberts

/s/ Mr. Elton M. Lagasse

/s/ Mr. Byron L. Lee

/s/ Mr. Louis J. Congemi

/s/ Ms. Jennifer Sneed

On joint motion of all Councilmembers present, the following resolution was offered as amended:

RESOLUTION NO. 110061

A resolution amending the **Jefferson Parish Economic Incentive Fund** policy by creating a new section to provide for incentives for the film industry. (Parishwide)

WHEREAS, An Economic Development Fund Policy was adopted by Resolution No. 95303, on January 9, 2002, and amended by Resolution No. 99010 on August 5, 2003 and Resolution No. 100465 on March 3, 2004; and

WHEREAS, the film industry represents a tremendous opportunity for economic development in Jefferson Parish, but is in a highly competitive field, and therefore to encourage growth, industry incentives are important.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council, the governing authority of said Parish:

SECTION 1. That the Economic Development Fund Policy, adopted by Resolution No. 95303, on January 9, 2002, and amended by Resolution No. 99010 on August 5, 2003 and Resolution No. 100465 on March 3, 2004 is hereby amended by adding a new Section "K", to read as follows:

K. FILM INDUSTRY INCENTIVES

1. In addition to incentives to other industries, Jefferson Parish offers economic incentives to the film industry in the form of rebates on lodging, payroll expenses and other production expenditures made in Jefferson Parish, including but not limited to sound stage or location leases and post production costs.
2. Incentive Funding Caps:
 - a. Basic Cap- \$100,000.00 total to any individual project or production for new productions by a production company which has not previously received any Jefferson Parish incentives;
 - b. Subsequent Productions- \$115,000.00 for a production company which brings a subsequent production to Jefferson Parish within twelve months of completion of the prior project.
 - c. Productions which both have a production office in Jefferson Parish and lease premises to be used as a soundstage in Jefferson Parish are entitled to an additional \$10,000.00 incentive payment.
3. Requirements for Rebate:
 - a. Production must either:
 1. Have its production office located within Jefferson Parish, or
 2. Utilize a soundstage, studio or alternative filming facility located within Jefferson Parish, and;
 - b. Have acceptable expenditures of the type listed in paragraph 4, paid within Jefferson Parish, amounting to at least \$150,000.00.
 - c. In order to qualify for the enhanced subsequent production cap, both the original and the subsequent production must meet the criteria listed in 3.a. and 3.b.
4. Productions meeting above requirements will be eligible for rebates as follows:
 - a. **LODGING REBATE:** 3% rebate on all lodging expenses for cast and crew incurred in Jefferson Parish establishments which pay sales, hotel/motel, occupational license, or ad valorem taxes in the Parish.
 - b. **PAYROLL REBATES:** 3% rebate on payroll expenses of cast and crew who are, and for a period of at least six months prior to commencing work on the production or project were, residents of Jefferson Parish.
 - c. **LEASE OR RENTAL EXPENSES:** 3% rebate on all lease or rental expenses for sound stage, location or production offices paid for a site in Jefferson Parish and which pays occupational license or ad valorem tax in the Parish, or holds an exemption from payment of such taxes.

- d. OTHER PRODUCTION EXPENSES: 3% rebate on any other production expense incurred in an establishment located in Jefferson Parish which pays occupational license or sales tax in the Parish.
5. Application process
- a. Upon executing a lease or rental agreement, applicant should contact the Jefferson Parish Film Liaison to begin the prequalification process. Film industry incentives are administered by, and all determinations of eligibility will be made by, the Jefferson Future Fund Evaluation Committee.
 - b. Upon reaching the \$150,000.00 threshold of acceptable payments, applicant may apply for an interim payment. The interim payment must be requested no later than 180 days from the start of occupancy as per the lease or rental agreement.
 - c. When the production efforts in Jefferson Parish are completed, applicant may apply for a final payment. Final payment must be requested no later than twelve months from the time of the request for interim payment.
 - d. Payment of incentives is subject to funding. When all available funding is expended, no new incentives will be paid.
 - e. This incentive program applies to expenditures in Jefferson Parish for productions begun after the effective date of these provisions. For the purposes of the enhanced, subsequent cap, the original production may have already begun, but must still be on-going, at the time of the adoption of these provisions.

SECTION 2. All other provisions of the Economic Incentive Fund policy not amended herein shall remain the same.

SECTION 3. That payments made in connection herewith shall be charged to account no. 22510-3551-7331, subject to program funding.

SECTION 4. That the Chairman of the Jefferson Parish Council, or in his absence the Vice-Chairman, be and is hereby authorized to execute any and all documents necessary to give full force and effect to this resolution.

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

YEAS: 7 NAYS: None ABSENT: None

The resolution was declared to be adopted this the 9th day of April, 2008.

Jefferson Economic Future Fund (JEFF)

Incentive Fund

Amended Policy Guidelines

- A. **Fund Purpose** – To establish a Parishwide incentive fund that catalyzes significant economic impacts through assistance in business attraction and existing business expansion. Real estate development may be funded for significant projects.
- B. **Fund Size** – Capitalization of at least \$500,000 - 1,000,000 per year.
- C. **Project Funding Limit** – No one project may use more than \$500,000 per year or \$3.0 million total. Subject to waiver by Council on unusual projects.
- D. **Funding Return/Security** – Wherever possible the projects should be structured to provide a return of capital back into the fund, including the use of loans, or be secured against potential loss via techniques such as mortgages, staged release based on company performance, etc. However, it is contemplated that in order for Jefferson Parish to be competitive on a national basis in economic development some projects may require direct grant assistance as can be structured under law.
- E. **Project Locations** – Is the intent that this fund be used primarily for projects located in unincorporated Jefferson Parish. However, in the event a project is located in a municipality within Jefferson Parish then significant participation of the municipality will be required. Also, preference will be given to projects on vacant land, in vacant buildings, and in areas where the Parish is trying to encourage redevelopment such as Airline Drive, the Metairie CBD, etc.
- F. **Project Type/Size Criteria:**
- Business Attraction** – Minimum number of jobs of 50 within 2 years and a maximum funding per job of \$5,000 subject to project funding limit. Projects must be from out of MSA and qualify for State Quality Jobs Program. Retail and service outlets not eligible unless regional or national headquarters or administration operation.
- Existing Business Expansion** – Same funding limits as above, but requires a total of 50 new and retained jobs within 2 years with new jobs being at least 20% of total at 10% per annum for 2 years (A minimum number of 10 new jobs by the end of year 2). Maximum funding of \$5,000 per job subject to project cap. Retail/service outlets not eligible unless regional/national headquarters or administration operation. Projects within the MSA may be considered if the company is considering relocating to Jefferson Parish and has evidence of a competitive proposal from a community outside the MSA. In this case, the incentive is offered as a retention tool to keep the company within the MSA.

Real Estate Projects – Projects can be hotel, office, distribution, industrial or parking to support such a use. Project scale, location, and impact must be so substantial that it will lead to obvious positive economic spin-offs to Parish and surrounding areas. The following table is a suggested guideline for suggested minimum scale:

Office	100,000 sq. ft.
Hotel	200 rooms
Distribution	200,000 sq. ft.
Industrial	100,000 sq. ft.
Parking	(to support above scale R.E. projects or business attraction or expansion)

Retail may be assisted only if it is part of a larger, mixed-use project. Speculative projects such as Tech Parks may be funded if they are part of a Parish-approved plan, i.e. the Jefferson EDGE, CDBG Consolidated Plan, etc.

G. Local Tax Job Impact – Local tax impact of project over a 10-year period at present value must be equal to or greater than the total fund assistance provided. Jobs must be documented as created within the first two years of operations. In determining the job impact of a project, actual dollar payroll of the company may be used.

H. Funding Availability – Funds will be available upon capitalization immediately after the beginning of the Parish fiscal year on a first-come, first-serve basis. However, funding for existing multi-year agreements, in spite of “subject to annual appropriation” clauses, will be reserved ahead of new commitments. Should the new projects requiring funding be greater in dollar amount than funds available, the funding will be committed to projects on a basis according to the following criteria listed in order of importance:

1. Total number of jobs or fund dollars per job
2. Favorable Parish tax impact
3. Business attraction
4. Business retention
5. Real Estate:
 - a. Industrial
 - b. Office
 - c. Distribution
 - d. Hotel
 - e. Parking

Partial funding of project requirements may be made in the event limited funding is available.

I. Funding Recommendation – All projects which require funding must first be submitted to a JEFF Evaluation Committee consisting of the Parish President (or designee), Parish Council Chairman (or designee) and a JEDCO representative appointed by the JEDCO Board. Two business representatives would be appointed to the Committee by the Parish Council from a list submitted by Parish President. The Evaluation Committee will review the consistency of projects with these guidelines and recommend project funding to the Parish Council. JEDCO staff will provide technical assistance to the Committee.

6 positions
are listed in
Resolution
#100465

J. Other Requirements –

1. **Legal fees:** A prospective incentive recipient is responsible for paying the cost of preparing the necessary incentive documents with said cost not to exceed 5% of the incentive award.
2. **Deadline:** From the date of Parish Council approval of an incentive award from the Parish's Economic Future Fund, an incentive recipient has 60 calendar days to sign the Parish's and/or JEDCO's incentive agreements.

jedco-fund-backup.N0703

Section K is shown on pages 50 and 51.

ATTACHMENT B

DEPARTMENT POLICIES

B1) Jefferson Parish Film Rules and Regulations (also a signature form) – Page 56.

B2) Jefferson Parish Film Incentives Program– Page 64.

Jefferson Parish Film Rules and Regulations

The Office of Film Jefferson is hereby authorized and directed to promulgate rules and regulations governing the form, time, and location of any film activity set forth within Jefferson Parish in accordance with *Jefferson Parish Code of Ordinances* (Chapter 26, Article IV). Office of Film Jefferson shall also provide for: issuance, exemptions, application, review, suspension, revocation, appeal, fees, transfer, and liability of film permits.

Film permitting process within Jefferson Parish shall be governed by:

- A. Permit Exemptions (no fee or Permit is required):
- a. News media,
 - b. Family video,
 - c. Studio filming,
 - d. Charitable films,
 - e. Student filming,
 - f. Promotional filming,
 - g. Court filming,
 - h. Governmental filming,
 - i. Local business filming, or
 - j. Any other activity deemed to be in the public interest by Office of Film Jefferson.
- B. Applications for Filming (before any Permit is processed):
- a. Must be completed in full and filed with Office of Film Jefferson,
 - b. Must be signed and accompanied by an insurance certificate as required herein, and
 - c. Must be received at least ten (10) business days prior to date on which Applicant desires to conduct activity for which Permit is required.
 - i. If intended activities may interfere with traffic or involve potential public safety hazards, Application must be received at least fifteen (15) business days prior to date on which Applicant desires to conduct activity for which Permit is required.
 - ii. Late Applications will not be processed unless issuing authority determines special circumstances, relative to the Application, precluded a timely submission.
 - d. There shall be a non-refundable initial application fee of one-hundred and fifty dollars (\$150.00) for each production.
- C. Applicant Meetings:
- a. Prior to issuance of Permit, Applicant or Office of Film Jefferson may request a meeting with relevant parish/local departments or relevant council member(s) to facilitate a more streamlined and open film permitting process.
- D. Requests for Permit:
- a. Each film location must obtain its own unique Permit.
 - b. Film location permit requests—inclusive of all applicable local, state, and federal permits/approvals—must be individually filed with Office of Film Jefferson no later than five (5) business days prior to date when filming begins at such locations.
 - i. If intended activities may interfere with traffic or involve potential public safety hazards, then related film location permit request(s) must be filed with Office of Film Jefferson no later than ten (10) business days prior to date when filming begins at such location(s).
 - c. Late permit requests will not be processed unless issuing authority determines special circumstances, relative to the Application, precluded a timely submission.

- d. Each film location permit request must include:
 - i. Contact information of all Production Company(-ies) involved, including: name(s), address(es), phone number(s), and e-mail(s);
 - ii. "Working Title" of production;
 - iii. Contact information of person(s) in charge of filming activity, including: name(s), address(es), phone number(s), and e-mail(s);
 - iv. General statement of character/nature of proposed filming activity, including: detailed description of any potentially disruptive activities;
 - v. Address at location of filming activity;
 - vi. Inclusive dates and hours filming activity will transpire;
 - vii. Number of personnel to be involved;
 - viii. Statement regarding use of animals, pyrotechnics, simulated gunfire, or any other potentially hazardous activities;
 - ix. List and staging plan of major equipment to be used, including but not limited to: trucks, buses, limousines, generators, honey wagons, cameras, booms, and cranes;
 - x. Explanatory map illustrating all relevant filming locations, including but not limited to: base camp, catering, crew parking, etc.; and
 - xi. Such additional information as Office of Film Jefferson may reasonably require.
- E. Issuance and Denial of Permit:
 - a. Office of Film Jefferson shall issue a Permit if it determines proposed use:
 - i. Will not unreasonably interfere with traffic or pedestrian movement,
 - ii. Will not endanger, be detrimental to, or unreasonably interfere with the public peace, health, safety, or general welfare;
 - iii. Will not unduly impede, obstruct, or interfere with the operation of emergency vehicles or equipment in/through permit area,
 - iv. Will not adversely affect Parish's ability to perform normal parish functions or furnish normal parish services in the vicinity of permitted area and will not result in Parish incurring costs/expenditures in money/personnel that have not been reimbursed by Applicant/Permittee; and
 - v. Will not constitute a fire/safety hazard, as determined by proper authorities, and all proper safety precautions and inspections as required by proper authorities will be taken, as is reasonably necessary, to protect the public peace, health, safety, and general welfare.
 - b. Office of Film Jefferson shall deny Permit if Application contains incomplete/false information or if conditions of all applicable laws and regulations have not been met.
 - i. When grounds for denial of Permit can be corrected by imposing reasonable conditions, Office of Film Jefferson may elect to impose such conditions rather than denying Permit.
- F. Suspension and Revocation of Permit:
 - a. Office of Film Jefferson may immediately suspend or revoke a Permit if:
 - i. Any required conditions or applicable laws/regulations are no longer being met,
 - ii. Information supplied by Permittee becomes or is determined to be false/incomplete, or
 - iii. Any substantial change in circumstances results in proposed use becoming detrimental to the public peace, health, safety, or general welfare; or it is found necessary for protection of the same.

G. Adjustment, Transfer, and Reassignment of Permit:

- a. Upon reasonable notice by Permittee, Office of Film Jefferson is authorized to change date(s) and/or location for which a Permit has been issued without requiring a new Permit or a new permit request.
- b. Film location Permit(s) shall not apply or be transferred to any other person(s), company(-ies), or location(s).

H. Appeals:

- a. Applicant/Permittee may appeal a permit denial, revocation, suspension, condition, or a decision by Office of Film Jefferson not to waive a deadline.
 - i. Appeals shall be filed with Office of Film Jefferson no later than two (2) business days after date when written notice of decision is made.
 - ii. Failure to file a timely appeal shall result in a waiver of the right to appeal.
 - iii. Office of Film Jefferson shall review appeal(s) no later than two (2) business days after filing(s) and render appeal decision(s) at the end of such review period. Office of Film Jefferson's appeal decision(s) may be further appealed to Parish Council at its next available meeting. Parish Council decision(s) shall be final.

I. Street/Lane Closures:

- a. If filming at location may require intermittent traffic control and/or street/lane closure(s), Applicant must request that the relevant law enforcement authority or state agency, in conjunction with Parish, authorize such intermittent traffic control and/or street/lane closure(s); and Applicant shall notify Office of Film Jefferson of all applicable closure request(s) on the related film location permit request.

J. Special Effects/Fire Permit:

- a. For filming of any special effects or stunts requiring use of pyrotechnics or any material deemed hazardous, including but not limited to: fireworks, open flames, or explosives, Applicant must obtain a fire permit from the relevant local fire department.

K. Aerial Filming:

- a. All aerial filming productions must provide a copy of an approved FAA Form 7711-2, or other official waiver, along with a copy of the briefing on flight operations for all participating persons/property.
- b. No film Permit shall be construed as a waiver of 14 CFR § 91.119, 14 CFR § 91.515(a), or 14 CFR § 91.303, which dictate federal flight altitude regulations.

L. Use of Parish Property:

- a. Applicant shall request use of Parish-owned property with relevant Parish department. Such request(s) must be made at least five (5) business days prior to date when filming begins at such location.

M. Liability Provisions:

- a. Before a Permit is issued for film production on public property, a certificate of insurance will be required in an amount not less than one-million dollars (\$1,000,000.00) per instance of claim

for general liability. For protection against claims of third persons for personal injuries, wrongful deaths, and property damage and to indemnify Parish for damage to parish property arising out of Permittee's activities, certificates of insurance shall name as additional insureds:

"The Parish of Jefferson, its Districts, Departments and Agencies under the direction of the Parish President and the Parish Council."

Address: Office of Film Jefferson
1221 Elmwood Park Boulevard, Suite 403
Jefferson, LA 70123

Moreover, Parish reserves the right to determine any additional insurance requirements it may deem necessary to protect Parish. And no certificate of insurance shall be cancelled without Parish receiving at least thirty (30) days advance written notice of all coverage provided to Parish that is to be cancelled.

- b. Permittee shall conform to all applicable federal/state requirements for worker's compensation insurance for all persons operating under Permit.
- c. Prior to issuance of Permit, Applicant shall execute a hold-harmless agreement as provided by Parish. Such agreement shall indemnify, defend, and hold Parish, its officers, employees, and agents harmless from all claims and liabilities of any kind whatsoever, resulting from or arising out of the issuance/denial of such Permit or that are caused or claimed to be caused by Parish, its officer, employees, or agents, and from all expenses of investigating and defending against the same.
- d. To ensure cleanup and restoration of production footprint, Applicant may be required to submit a refundable security deposit.

N. Violation and Enforcement:

- a. If Applicant/Permittee violates any provision of these Film Rules and Regulations or a Permit issued pursuant thereto, Parish may revoke or suspend Permit. Parish further reserves the right to initiate criminal, civil, and/or administrative penalties pursuant to *Jefferson Parish Code of Ordinances* (Sec. 1-10).
- b. In its discretion Parish may revoke a Permit if said Permittee fails to abide by any provision of the *Jefferson Parish Code of Ordinances* or state/federal law/regulation.

The following shall apply to all filming activities:

O. Notification:

- a. At least forty-eight (48) hours prior to any activity requiring Permit, all residents and merchants within one (1) block in all directions of all filming/parking activity must receive notice of:
 - i. Filming dates, times, and location address;
 - ii. Any planned stunts or special effects that might cause visual or auditory disturbance;
 - iii. Any possible street closures, traffic interruptions, or parking issues; and
 - iv. Contact information of both Production Company and Office of Film Jefferson.
- b. For review and approval prior to distribution, a copy of notification letter(s) must be supplied by Applicant to Office of Film Jefferson.
- c. All notification letters distributed to residents must contain contact information of both Production Company and Office of Film Jefferson.

- d. Notification letters must be distributed one block in all directions from key location and from those locations impacted by parking footprint.

P. Frequently-Filmed Areas:

- a. Particular scrutiny shall be given to requests and Permits in frequently-filmed areas.
- b. To prevent neighborhood fatigue, film locations (and all locations impacted by parking footprint) shall be deemed frequently-filmed areas if, within previous ninety (90) days, such areas are:
 - i. Residential areas used for six (6) or more days of shooting, or
 - ii. Commercial areas used for fifteen (15) or more days of shooting.
- c. If a film location is deemed a frequently-filmed area, a neighborhood ballot must be submitted to Office of Film Jefferson. All neighbors and/or business owners within one (1) block in all directions of filming and parking footprint must be issued a ballot. Should more than forty percent (40%) of balloted individuals vote against the proposed filming activities, Permit may be denied.

Q. Cleanup:

- a. Permittee shall conduct operations in an orderly fashion with continuous attention to the storage of equipment not in use and to the cleanup of trash and debris. Upon completion of filming and before leaving site each day, the area shall be cleaned of trash and debris and restored to its original condition. Permittee shall budget production timelines so as to complete all such daily production activity (e.g. cleanup, restoration, load-out, and full departure) within the timeframe of Permit.
 - i. Permit(s) may be conditioned upon the restoration of the public place and the reimbursement of Parish expenses, including among other expenditures: the removal/reinstallation of street fixtures/signage and any parking restriction activities as may be required.

R. Filming on Private Property:

- a. Applicant is required to obtain property owner's permission, consent, and/or lease for use of property not owned or controlled by Parish.

S. Nudity:

- a. Any nudity, as defined in *Jefferson Parish Code of Ordinances* (Sec. 20-75), shall be screened from public view.

T. Residential and Merchant Protection:

- a. Production personnel (and their equipment) shall not block sidewalk area in front of an open commercial business or a residential building—including residential patios, windows, doorways, or entryways—unless Production Company has secured permission of the merchant and/or property owner. Customers, employees, residents, and guests of affected properties shall be allowed free ingress/egress to all buildings, merchants, and parking facilities. During production, arrangements shall be made to ensure access to properties, merchants, deliveries, trash pickup, move-in/move-out, etc.

- b. Generators, portable toilets, toilet vehicles, recreational fires, and outdoor food preparation using charcoal/gas grills must abide by established Parish ordinances.
- c. Production personnel must focus lighting on filming area only and make every effort at all times to shield lighting from adjacent properties, pedestrians, and patrons of commercial businesses.

U. Parking:

- a. In order to assure safety of citizens in surrounding community, access roads (which serve as emergency service roads) must never be blocked.
- b. When parking in a parish-owned public parking lot, Permittee may be billed according to current rate schedule established by Parish.
- c. When parking in a vacant lot, production vehicles must park at least ten feet (10 ft.) from adjacent property lines.
- d. If Permittee must park equipment, trucks, and/or cars in residential areas or zones that will not permit it, Permittee must post temporary "No Parking" signs with approval of Office of Film Jefferson. All public works projects by any governmental agency shall take priority over any filming activity, whether such filming is permitted or not.
- e. Temporary "No Parking" signs shall be made available by Office of Film Jefferson.
 - i. Permittees shall pick-up and place signs no less than forty-eight (48) hours prior to commencement of filming and shall remove all signs no later than twenty-four (24) hours post conclusion of filming.
 - ii. If Permittee has followed all notification requirements of this section for the posting of "No Parking" signage and a vehicle is parked in said posted "No Parking" area, Permittee is authorized to tow said vehicle only to relocate it. Permittee shall indemnify and hold Parish harmless accordingly.
- f. The parking restrictions listed below are to be followed and enforced in all circumstances, regardless of any general parking permits that may be issued to a production. Please note: distance should be calculated to include any truck gates or trailers.
 - i. No parking within fifteen feet (15 ft.) of a fire hydrant;
 - ii. No parking within twenty feet (20 ft.) of an intersection;
 - iii. No parking within twenty feet (20 ft.) upon the approach to any "STOP" sign, flashing beacon, "YIELD" sign, or traffic control signal located at the side of a roadway;
 - iv. No parking within twenty feet (20 ft.) of the entrance to a fire station;
 - v. No parking within fifty feet (50 ft.) of a railroad crossing;
 - vi. No parking within three feet (3 ft.) of a public or private driveway, wheelchair ramp, or bicycle ramp;
 - vii. No parking on a sidewalk, on a crosswalk, within an intersection, or alongside a neutral ground curb;
 - viii. No parking alongside or opposite any street excavation when stopping, standing, or parking would block traffic;
 - ix. No parking any place where parking will block a traffic control device; and
 - x. No parking in handicapped parking or spaces designated for persons with disabilities, unless parked vehicle has a handicapped license plate or a disabled veteran license plate.

V. Adherence to Tree Protection and Preservation:

- a. It shall be unlawful for Permittee to park (or allow to be parked) cars, trucks, and/or equipment within the root protection zone ("RPZ" as defined in Sec. 40-178) of a tree on public property or a tree on private property located within the boundaries of Old Metairie Neighborhood Conservation District and Metairie Ridge Tree Preservation District (as delineated in Sec. 40-168 and Sec. 40-177).

W. Traffic Control:

- a. For filming that would impair traffic flow, Permittee must use Jefferson Parish Sheriff's Department and/or State Police to comply with all traffic control requirements deemed necessary. All interruptions of normal pedestrian or vehicular traffic must be noted on Permit and are subject to review by Office of Film Jefferson and by Jefferson Parish Traffic Engineering Division. Permittee shall obtain all necessary permits and approvals from Louisiana Department of Transportation and Development (LADOTD) prior to filming on a state highway and provide proof of such approval to Parish.
 - i. Permittee shall install (or cause to be installed) advance-warning signs and any other traffic control devices, including directional signage, in conformance with parish, state, and federal law/regulations. All appropriate safety precautions must be taken. All signs used for traffic control shall meet minimum reflectivity standards of Jefferson Parish Standard Specifications No. TE-006 (revised) and TE-006A (revised). Additionally, all traffic control devices shall be in accordance with Part VI of *Manual on Uniform Traffic Control Devices*, 2009 ed. as revised.
 - ii. For any lane closure or intermittent traffic control (ITC), traffic restriction time periods will be determined, in conjunction with Parish, by governing state and/or law enforcement agency(-ies) based on traffic volumes, location, and time of day.
 - iii. Prior to any street/lane closures, a site-specific Traffic Control Plan shall be submitted to Jefferson Parish Traffic Engineering Division for review and approval.
 - iv. Unless authorized by Parish or governing law enforcement agency, camera-cars must be driven in direction of traffic and must observe all traffic laws.
 - v. Any emergency roadwork or construction by parish/state crews and/or private contractors under permit/contract to the appropriate department shall have priority over filming activities.

X. Flood Control:

- a. Should filming occur while a tropical disturbance, storm, or hurricane is in the Gulf of Mexico, all filming activities will be subject to watches, warnings, and evacuation orders of parish, state, and federal authorities and may be suspended or halted accordingly. Please note: when filming in or on flood control properties, the controlling agency must grant express permission and be named as an additional insured.

Y. Noise Control:

- a. Unless otherwise stated, Permittee shall act pursuant to *Jefferson Parish Code of Ordinances* (Sec. 20-102).
- b. Generators located in residential neighborhoods shall be house-powered or whisper-quiet.

Z. Standard Filming Hours:

- a. Standard filming hours shall be between the hours of seven o'clock a.m. and ten o'clock p.m. (7AM-10PM). Office of Film Jefferson may extend these hours based on a showing of necessity and upon showing such exception would not disturb the peace.

Office of Film Jefferson appreciates the cooperation and assistance of film personnel in accordance with these rules and regulations. Office of Film Jefferson seeks to ensure a positive production experience for all and on occasion may update and amend these rules and regulations in an effort to reach that end. Adherence to these rules and regulations will be to the benefit of all filmmakers, will protect the quality of life of parish residents and guests, and will ensure the ongoing success of the film industry in Jefferson.

All production personnel should at all times adhere to these rules and regulations; and production leadership acknowledge by the signatures below that they have read and agreed to comply accordingly with the above.

****Please sign and return a copy to Office of Film Jefferson.****

Name of Production Company

Signature of Location Manager

Signature of Producer

Signature of Location Transportation Captain

Date of Agreement

Jefferson Parish Film Industry Incentives Program

1. Purpose and Description of Jefferson Parish Film Industry Incentive Rebate Program

A. The purpose of this program is to encourage growth and investment in Jefferson Parish by developing a strong base for motion-picture film, videotape, digital, and television program productions.

B. The Jefferson Parish film industry incentive offers a rebate for lodging, payroll expenses, and other production expenditures made in Jefferson Parish, including but not limited to sound stage or location leases and post-production costs.

2. **Definitions.** The following terms should have the meanings provided, unless the context clearly indicates otherwise.

Completion of production – means that post-production of a film has been finished and a cut negative, video master or other final locked form of the film is ready for striking of prints or electronic copies, and/or ready for broadcast or delivery to a distributor.

Expended by a pre-approved production in Jefferson Parish –

- a. In the case of tangible property, means property which is acquired from a source within Jefferson Parish and provided by an individual or entity doing business in Jefferson Parish which pays Jefferson Parish sales tax.
- b. In the case of services, means procured from within Jefferson Parish, performed in Jefferson Parish and provided by an individual or entity doing business in Jefferson Parish which has an occupational license in Jefferson Parish.

Jefferson Parish-approved production – a production approved by the Film Incentive Review Panel (FIRP). The production must have a viable multi-market commercial distribution plan, and either have its production office located in Jefferson Parish or use a soundstage facility located within Jefferson Parish.

Louisiana State-certified production – a production approved by the Louisiana Office of Entertainment Industry Development and the Louisiana Department of Economic Development produced by a motion picture production company domiciled and headquartered in Louisiana which has a viable multi-market commercial distribution plan.

Non-Allowable Production Expenditures – the following expenses are NOT eligible to qualify as Jefferson Parish production expenditures:

- a. Overhead and similar expenses do not qualify as production expenditures unless the expenditures were incurred in Jefferson

- Parish and directly used in a pre-approved production;
- b. Post-production expenditures for marketing and distribution;
 - c. Any amounts that are later reimbursed;
 - d. Any amounts that are paid to persons or entities as a result of their participation in profits from the exploitation of the production;
 - e. Construction of film or post-production facilities;
 - f. Flow-through costs for services not performed in Jefferson Parish or for goods not procured from within Jefferson Parish.

Payroll – includes all salary and wages, including related benefits, sourced or apportioned to a Jefferson Parish resident paid for an approved Jefferson Parish production.

Payroll expended on Jefferson Parish residents – means the gross amount of wages and salaries as reflected on Form W-2 (the amount listed on Item 1 of Form W-2 – wages, tips, and other compensation) and the amount listed in Form 1099 that is actually paid to a Jefferson Parish resident.

Qualified Production – means a nationally distributed feature-length film, video, television movie, television series, television pilot, or commercial made in Jefferson Parish, in whole or in part, for theatrical or television viewing or as a television pilot. The term does not include the production of a: news or current affairs program, interview or talk program, magazine program, variety or skit program, “how-to” (i.e., instructional) film or program, film or program consisting primarily of stock footage, sporting event or sporting program, award ceremony, film or program intended primarily for industrial, corporate or industrial end-users, fundraising film or program, or daytime drama (i.e., daytime “soap opera”). The term also does not include a production for which records are required under section 2257 of Title 18, United States Code, to be maintained with respect to any performer in such production (reporting of books, films, etc. with respect to sexually explicit content).

Production expenditures – means reasonable and customary pre-production, production, and post-production expenditures directly incurred in Jefferson Parish in or from an establishment located within Jefferson Parish which pays occupational license or sales tax in Jefferson Parish that are used directly in an approved production, including without limitation the following:

- a. Set construction and operation;
- b. Wardrobes, make-up, accessories, and related services;
- c. Costs associated with photography and sound synchronization, lighting, and related services and materials;
- d. Editing and related services;
- e. Rental of facilities and equipment;
- f. Leasing of vehicles;
- g. Costs of food and lodging;

- h. Digital or tape editing, film processing, transfer of film to tape or digital format, sound mixing, special and visual effects (if services are performed in Jefferson Parish);
- i. Qualified payroll expenses;
- j. Music, if performed, composed, or recorded by a Jefferson Parish resident, or released or published by a Jefferson Parish-domiciled and headquartered company;
- k. Insurance costs or bonding, if purchased through a Jefferson Parish-based agency;
- l. Travel expenses, provided that the trip must have a beginning or ending location in Jefferson Parish, and any travel agency used must be in Jefferson Parish.

Production Facility – a physical facility functioning as a soundstage that provides the goods and services necessary for completing the major activities of motion picture production.

Production Office- an office from which the routine business activities (such as record storage, secretarial services, telephone and other communication modes), associated with film making are conducted. Cannot be a hotel or residential residence.

Qualified Jefferson Parish payroll expenses – payroll expenses paid to a natural person who is at the time of production, and for a period of at least six months prior to commencing work on the production or project, was a resident of Jefferson Parish. Residency will be determined using the residency form required by FIRP, and submission of documentation as required by the form, including picture I.D. and one of the following issued in the employee's name: lease or act of sale or two other forms of identification, such as utility bill, or voter registration.

Qualified Lodging – Jefferson Parish establishments which pay sales, hotel/motel, occupational license, or ad valorem taxes in Jefferson Parish.

Qualified lease or rental expenses – lease or rental expenses for sound stage, location or production offices paid for a site in Jefferson Parish and which pays occupational license or ad valorem tax in Jefferson Parish, or holds an exemption from payment of such taxes.

3. Requirements for Film Incentive Rebate

A. Production must either:

- 1. Have its **principal Louisiana** production office located within Jefferson Parish, or
- 2. Use a soundstage facility located within Jefferson Parish, and;

B. Each individual production must have acceptable expenditures of the types listed in section 4, paid within Jefferson Parish, amounting to at least \$150,000.00.

C. The production company must agree to include the “Filmed in Jefferson” logo in its credits, and further to provide Jefferson Parish with at least 2 still shots to be used in Jefferson Parish promotional activities, and to reasonably assist Jefferson in its promotional activities.

D. In order to receive incentives based on a Jefferson Parish-located production office, all production office operations must be performed at that location and not at alternative locations within Louisiana.

4. Qualifying Acceptable Expenditures

A. Lodging Rebate – 3% rebate on all lodging expenses for cast and crew incurred in Jefferson Parish establishments which pay sales, hotel/motel, occupational license, or ad valorem taxes in Jefferson Parish.

B. Payroll Rebates – 3% rebate on payroll expenses of cast and crew who are, and for a period of at least six months prior to commencing work on the production or project, were residents of Jefferson Parish.

C. Lease or Rental Expenses – 3% rebate on all lease or rental expenses for sound stage, location or production offices paid for a site in Jefferson Parish which pays occupational license or ad valorem tax in Jefferson Parish, or holds an exemption from payment of such taxes.

D. Other Production Expenses – 3% rebate on any other production expense incurred at an establishment located in Jefferson Parish which pays occupational license or sales tax in Jefferson Parish.

5. Application for the Film Incentive Rebate

A. An applicant for the Jefferson Parish film incentive rebate should submit an initial application for pre-approval to the Jefferson Parish Film Office, **attn: Dominique Rotolo**, 200 Derbigny Street Suite 6100., Gretna, LA 70053, that includes a detailed preliminary budget, multi-market detailed distribution plan, applicable lease or rental agreement and a script synopsis (including principal creative elements).

6. Approval of Film Incentives Rebate

A. Preliminary Approval: FIRP will issue approval of productions as follows:

1. Jefferson Parish-Approved Production: to obtain the approval from the FIRP for a “parish-approved production,” the applicant must complete the Jefferson Parish Film Incentive Request Preliminary Questionnaire and submit it to the Jefferson Parish Film Office, requesting approval of

the production as a "parish-approved production" and setting forth the following information (as may be applicable):

- a. Working title of the production for which approval is requested. Should the title change, the parish-approved production needs to inform the Film Office as soon as that change is made;
- b. Name of the requesting production company;
- c. Name, telephone number, e-mail address and attesting signature of the requesting production company's contact person;
- d. Approximate beginning and ending date of production in Jefferson Parish
- e. Jefferson Parish office address, if applicable;
- f. Telephone number of requesting company's Jefferson Parish office address, if applicable;
- g. Address of sound stage facility located within Jefferson Parish, if applicable;
- h. A preliminary budget including the estimated total production-related costs, estimated total of production-related costs to be expended in Jefferson Parish, and estimated Jefferson Parish payroll;
- i. List of principal creative elements such as principle cast, producer, director, and music supervisor;
- j. Facts sufficient for FIRP to determine each of the following:
 - i). That the requesting production is a qualified production as defined in these rules, and
 - ii). That the requesting production company has either a viable multi-market distribution plan or a signed distribution agreement with either a major theatrical exhibitor, television network, or cable television programmer for distribution of the production for which approval is requested.

B. Interim Payments and Time Limits

1. Upon reaching the \$150,000.00 threshold of acceptable payments, applicant may apply for an interim payment. The interim payment must be requested no later than six months from the start of occupancy as per the lease or rental agreement.
2. When the production efforts in Jefferson Parish are completed, applicant may apply for a final payment. Final payment is subject to completion of production and to the final approval and audit requirements listed in subsection C of this section and must be requested no later than twenty four months from the start of occupancy as per the lease or rental agreement. Should production in Jefferson Parish extend past twenty four months, the production company may petition FIRP for an extension of this time limit.

C. Approval of Expenditures and Audit Requirements

1. Prior to any final approval of the expenditures of a parish-approved

production and the issuance of any film incentive rebate, the motion picture production company should submit to the Film Office a cost report of production expenditures audited and certified by an independent certified public accountant. Jefferson Parish may audit the cost report submitted by the motion picture production company. The following procedures set forth minimum standards for acceptability of the audit to be performed by a certified public accountant. The certified public accountant's report should, at a minimum, meet the following requirements:

- a. The auditor auditing the report should be a Certified Public Accountant licensed in the State of Louisiana and should be an independent third party, not related to the production company;
- b. The auditor's opinion must be addressed to the party who has engaged the auditor (e.g. Directors of the production company);
- c. The auditor's name, address, and telephone number must be evident on the report;
- d. The auditor's opinion must be dated as of the completion of the audit fieldwork;
- e. The audit should be performed in accordance with auditing standards generally accepted in the United States of America, and;
- f. The auditor should have demonstrated sufficient knowledge of accounting principles and practices generally recognized in the motion picture industry.

7. Incentive Funding Caps Jefferson Parish film industry incentives are provided for and capped as follows:

A. Basic Cap – \$100,000.00 total to any individual qualified project or production.

Does not include verbiage indicating maximum \$125,000 incentive.

1. Productions which both have a production office in Jefferson Parish and lease premises to be used as a soundstage in Jefferson Parish are entitled to a \$10,000 cap increase.

B. Payment of incentives is subject to available funding. When all available funding is expended, no new incentives will be paid until additional funds are appropriated and available.

Revised 01/2015

ATTACHMENT C

DEPARTMENT STANDARD FORMS AND PROCEDURES

- C1) Jefferson Parish Film Rules and Regulations (also a policy) – Page 71.
- C2) Permit Application Request (includes procedures) – Page 72.
- C3) Location Permit– Page 75.
- C4) Jefferson Parish Film Incentive Request– Page 79.
- C5) Checklist for Jefferson Parish Film Incentive– Page 82.
- C6) Declaration of Residency (Discontinued) – Page 83.
- C7) Jefferson Parish Film Incentive (FIRP Sign-off Sheet) – Page 84.

Z. Standard Filming Hours:

- a. Standard filming hours shall be between the hours of seven o'clock a.m. and ten o'clock p.m. (7AM-10PM). Office of Film Jefferson may extend these hours based on a showing of necessity and upon showing such exception would not disturb the peace.

Office of Film Jefferson appreciates the cooperation and assistance of film personnel in accordance with these rules and regulations. Office of Film Jefferson seeks to ensure a positive production experience for all and on occasion may update and amend these rules and regulations in an effort to reach that end. Adherence to these rules and regulations will be to the benefit of all filmmakers, will protect the quality of life of parish residents and guests, and will ensure the ongoing success of the film industry in Jefferson.

All production personnel should at all times adhere to these rules and regulations; and production leadership acknowledge by the signatures below that they have read and agreed to comply accordingly with the above.

****Please sign and return a copy to Office of Film Jefferson.****

Name of Production Company

Signature of Location Manager

Signature of Producer

Signature of Location Transportation Captain

Date of Agreement

The Film Rules and Regulations is both a policy and a signature form. See Attachment B1 for the full form.



1221 ELMWOOD PARK BLVD, SUITE 403
JEFFERSON, LA 70123
OFFICE (504) 736-6094
FAX (504) 736-6778

DROTLO@JEFFPARISH.NET

PROCEDURES FOR FILMING PERMIT APPLICATION

RETURN IN PERSON, BY MAIL, EMAIL OR FAX TO CITIZENS AFFAIRS:

- Completed Permit Application
- Check/money order in the amount of one-hundred dollars (\$150) made payable to **Jefferson Parish Pooled Cash**
- Certificate(s) of Insurance
- Other documentation needed to illustrate permission(s) gained from required entities

LIABILITY INSURANCE: Film Permit applicants must provide a "CERTIFICATE OF INSURANCE" for comprehensive general liability. Insurance company must have an "A" or "B" rating.

- a. Must have general liability insurance of at least one million dollars (\$1,000,000)

Certificates should state the following:

CERTIFICATE HOLDER: The Parish of Jefferson, its Districts, Departments & Agencies
under the direction of the Parish President & Parish Council

ADDITIONAL INSURED: Same as the Certificate Holder
DESCRIPTION: Name of Production Company
Addresses and dates of filming

*** NOTICE ***

Submittal of this initial application shall not be construed as permission to film at individual locations in unincorporated Jefferson Parish. Individual location permits must be submitted to the Office of Film Jefferson a minimum of 5-10 business days prior to filming (depending on type of filming), and approval of such permits must be obtained, prior to beginning any film activities in the parish. Location permits must be accompanied by documentation evidencing approval by all relevant agencies if film activity is of the extraordinary type.



OFFICE OF FILM
JEFFERSON

1221 ELMWOOD PARK BLVD, SUITE 403
JEFFERSON, LA 70123
OFFICE (504) 736-6094
FAX (504) 736-6778
DROTQLO@JEFFPARISH.NET

PERMIT APPLICATION REQUEST

GENERAL PERMIT INFORMATION

Production Title	Production Type (if other please specify)
<input type="text"/>	<input type="text"/>

PRODUCTION DATES

Start Date	End Date
<input type="text"/>	<input type="text"/>

BUDGET (REQUIRED)

Production Budget
<input type="text"/>
Est. Jefferson Parish Spending
<input type="text"/>

INSURANCE COMPANY

Company Name
<input type="text"/>

LOCATION MANAGER

Name	
<input type="text"/>	
Cell Phone	Office Phone
<input type="text"/>	<input type="text"/>
Fax	
<input type="text"/>	
Email	
<input type="text"/>	

DIRECTOR

Name	
<input type="text"/>	
Cell Phone	Office Phone
<input type="text"/>	<input type="text"/>
Fax	
<input type="text"/>	
Email	
<input type="text"/>	

PRODUCTION COMPANY

Company Name	
<input type="text"/>	
Primary Phone	Secondary Phone
<input type="text"/>	<input type="text"/>
Fax	
<input type="text"/>	
Address	
<input type="text"/>	
City	State
<input type="text"/>	<input type="text"/>
Zip	
<input type="text"/>	

PRODUCER

Name	
<input type="text"/>	
Cell Phone	Office Phone
<input type="text"/>	<input type="text"/>
Fax	
<input type="text"/>	
Email	
<input type="text"/>	

PRODUCTION SUPERVISOR

Name	
<input type="text"/>	
Cell Phone	Office Phone
<input type="text"/>	<input type="text"/>
Fax	
<input type="text"/>	
Email	
<input type="text"/>	



OFFICE OF FILM
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FAX (504) 736-6778
DROTULO@JEFFPARISH.NET

HOLD HARMLESS AND INDEMNIFICATION OF JEFFERSON PARISH

I, _____ REPRESENTATIVE OF _____,
DO HEREBY AGREE TO SAVE AND HOLD HARMLESS AND INDEMNIFY THE PARISH OF JEFFERSON AND/OR
ITS DEPARTMENTS AND/OR ITS EMPLOYEES, FROM ANY AND ALL LIABILITY, AND ANY CLAIM, LOSSES,
DAMAGES, COSTS, INCLUDING ATTORNEY FEES, SUITS AND JUDGMENTS ON THE ACCOUNT OF INJURIES
OR PROPERTY DAMAGE RESULTING FROM ACTIVITIES RELATED TO THE EVENT.

SIGNATURE OF APPLICANT

DATE

TERMS AND CONDITIONS

I HEREBY CERTIFY THAT THE INFORMATION PROVIDED IN THIS APPLICATION IS TRUE AND CORRECT, AND
I AM AWARE THAT MY SUBMISSION OF ANY FALSE INFORMATION OR OMISSION OF ANY PERTINENT
INFORMATION RESULTING IN THE FALSE REPRESENTATION OF A MATERIAL FACT MAY SUBJECT ME TO CIVIL
AND/OR CRIMINAL PENALTIES FOR FILING OF FALSE PUBLIC RECORDS. FINALLY, I UNDERSTAND THAT THIS
APPLICATION AND INFORMATION SUBMITTED WITH IT SHALL NOT BE RETURNABLE TO THE APPLICANT.

PRINT NAME

TITLE

SIGNATURE OF APPLICANT

DATE

RULES AND REGULATIONS

I HEREBY CERTIFY THAT I HAVE RECEIVED AND REVIEWED A COPY OF THE OFFICE OF FILM JEFFERSON
RULES AND REGULATIONS. BY SIGNING THIS I AGREE TO COMPLY WITH THE REQUIREMENTS SET FORTH IN
THE "RULES AND REGULATIONS". FAILURE TO COMPLY WITH THE REQUIREMENTS CAN RESULT IN A
REVOCAION OF MY PERMIT.

PRINT NAME

TITLE

SIGNATURE OF APPLICANT

DATE

PAGE 3 Page 2?



1221 ELMWOOD PARK BLVD, SUITE 403
 JEFFERSON, LA 70123
 OFFICE (504) 736-6094
 FAX (504) 736-6778

DROTULO@JEFFPARISH.NET

Permit Number:

LOCATION PERMIT

LOCATION INFORMATION

Production Title		Location Manager	
<input type="text"/>		<input type="text"/>	
Type of location			
<input type="text"/>			
Address		City	Zip
<input type="text"/>		<input type="text"/>	<input type="text"/>

DATES

Prep Date(s)		Time(s)	
<input type="text"/>	to <input type="text"/>	<input type="text"/>	: <input type="text"/> to <input type="text"/> : <input type="text"/>
<input type="text"/>	to <input type="text"/>	<input type="text"/>	: <input type="text"/> to <input type="text"/> : <input type="text"/>
Filming Date(s)		Time(s)	
<input type="text"/>	to <input type="text"/>	<input type="text"/>	: <input type="text"/> to <input type="text"/> : <input type="text"/>
<input type="text"/>	to <input type="text"/>	<input type="text"/>	: <input type="text"/> to <input type="text"/> : <input type="text"/>
Strike Date(s)		Time(s)	
<input type="text"/>	to <input type="text"/>	<input type="text"/>	: <input type="text"/> to <input type="text"/> : <input type="text"/>
<input type="text"/>	to <input type="text"/>	<input type="text"/>	: <input type="text"/> to <input type="text"/> : <input type="text"/>

EQUIPMENT ON LOCATION (ATTACH MAP)

Type	Quantity	Type	Quantity	Type	Quantity
5 or 10 Ton Trucks	<input type="text"/>	Beebe Light / Nite Sun	<input type="text"/>	Camera Cars	<input type="text"/>
Cast / Crew Vehicles	<input type="text"/>	Condors	<input type="text"/>	Cranes	<input type="text"/>
Cube Trucks	<input type="text"/>	Generators	<input type="text"/>	Honey Wagons	<input type="text"/>
Motor Homes	<input type="text"/>	Picture Vehicles	<input type="text"/>	Portable Restrooms	<input type="text"/>
Process Trailers	<input type="text"/>	Scissor Lifts	<input type="text"/>	Semi Trucks	<input type="text"/>
Stakebed Trucks	<input type="text"/>	Vans	<input type="text"/>		

PERSONNEL ON LOCATION

Type	Quantity	Where are extras holding?
Audience Members	<input type="text"/>	<input type="text"/>
Cast	<input type="text"/>	
Crew	<input type="text"/>	
Extras	<input type="text"/>	



**OFFICE OF FILM
JEFFERSON**

1221 ELMWOOD PARK BLVD, SUITE 403
JEFFERSON, LA 70123
OFFICE (504) 736-6094
FAX (504) 736-6778
DROTOLQ@JEFFPARISH.NET

LOCATION PERMIT

BASE CAMP / CREW PARKING

Base Camp

Crew Parking

Address

Address

POSTED PARKING / CLOSURES (ATTACH MAP)

Signs acquired from Office of Film Jefferson

Posting "No Parking" Signs (please indicate which street side: N/S-north side, E/S-east side, S/S-south side, W/S-west-side)

Posted Locations

Date(s)

Time(s)

Posted Locations	Date(s)	to	Time(s)	to
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Lane / Full Closure / ITC

Lane / Full Closure / ITC	Date(s)	to	Time(s)	to
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

TERMS AND CONDITIONS

I HEREBY CERTIFY THAT THE INFORMATION PROVIDED IN THIS APPLICATION IS TRUE AND CORRECT, AND I AM AWARE THAT MY SUBMISSION OF ANY FALSE INFORMATION OR OMISSION OF ANY PERTINENT INFORMATION RESULTING IN THE FALSE REPRESENTATION OF A MATERIAL FACT MAY SUBJECT ME TO CIVIL AND/OR CRIMINAL PENALTIES FOR FILING OF FALSE PUBLIC RECORDS. FINALLY, I UNDERSTAND THAT THIS APPLICATION AND INFORMATION SUBMITTED WITH IT SHALL NOT BE RETURNABLE TO THE APPLICANT.

PRINT NAME

TITLE

SIGNATURE OF APPLICANT

DATE

APPROVED BY

PERMIT #

PAGE 3



1221 ELMWOOD PARK BLVD, SUITE 403
JEFFERSON, LA 70123
OFFICE (504) 736-6094
FAX (504) 736-6778
DROTULO@JEFFPARISH.NET

LOCATION PERMIT APPLICATION CHECKLIST

- Completed Location Permit Application
- Copy of Map(s) (Location, Lane Closures, Posted Parking, Etc.)
- Permits From Relevant Agencies
- Neighborhood Notification Flyer

Important

- * All items must be submitted no later than 5 business days prior to filming for approval.
- * Flyering and posting of no parking signs must be completed 48 Hrs prior to filming activity.



Jefferson Parish Film Incentive Request

**This application and all related information submitted with it will become "public record" under the Louisiana Public Records Act, in Title 44 of the Louisiana Revised Statutes, except for those materials excluded by said Act. If the applicant feels that the information being submitted is excluded by said Act, then please provide a cover sheet stating that "DOCUMENTS CONTAIN CONFIDENTIAL PROPRIETARY OR TRADE SECRET INFORMATION" & mark each individual page as such. Claiming confidentiality may not supersede Louisiana Public Records Law. **

Project Title Date

Production Type TV Episodic Feature Film Music Video TV Commerical
 TV Movie Other

Production Company

Address

City State Zip Phone

Location Manager Cell

Email

Other Contact

Producer Cell

Email

Other Contact

Director Cell

Email

Other Contact

Production Supervisor Cell

Email

Other Contact

Dates of Production _____ to _____ Total # days _____

Estimated start date of current production in Jefferson _____

Estimated end date of current production in Jefferson _____

Production Budget _____ Estimated Jefferson spending _____

Has this company previously received any Jefferson Parish film incentives? Yes No

If yes, please list the name and date of the production for which prior incentives were received:

Name of previous production _____

Date of previous production _____

Have you secured hotel rooms for your crew? Yes No

If yes, name of hotel _____

LOCATION INFORMATION

Is your production office located within Jefferson Parish? Yes No

Is your production utilizing a sound stage, studio, or alternative filming facility located within Jefferson Parish? Yes No

Do you have a lease or rental agreement executed after 4/09/08 for any of the above facilities in Jefferson Parish? Yes No

If yes, please provide the address of the facility and attach a copy of the lease to this form

QUALIFYING EXPENDITURES

Have you incurred or will you incur production related expenditures, paid within Jefferson Parish, amounting to an overall total of at least \$150,000 in any or all of the following categories?

- A. Lodging expenses for cast and crew incurred in Jefferson Parish establishments which pay sales, hotel/motel, occupational, or ad valorem taxes in the Parish. Yes No
- B. Payroll expenses of cast and crew who are, and for a period of at least six months prior to commencing work on the production of the project were, residents of Jefferson Parish. Yes No
- C. Lease or rental expenses for sound stage, location or production offices paid for a site in Jefferson Parish and which pays occupational licenses or ad valorem tax in the Parish, or holds an exemption from payment of such taxes. Yes No
- D. Any other production expenses incurred in an establishment located within Jefferson Parish which pays occupational license or sales tax in the Parish. Yes No

Please check all that apply:

- Street Closures Use of Parish buildings
 Traffic Control Pyrotechnics/Fire/Gunfire

Other services needed, please explain

Insurance Company

I hereby certify that the information provided in this application is true and correct, and I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing of false public records and/or forfeiture of any incentives approved under this program. I also understand that any final certification of any incentive will be subject to the submission & review of an independent audit conducted by a Certified Professional Accountant licensed in the state of Louisiana; that employees that are claimed as Jefferson Parish hires must each fill out a "Declaration of Residency" form showing JP residency at least 6 months prior to hire to be kept on file by the production company. Additionally, I agree that the finished product shall contain an acknowledgement that the production was filmed in Jefferson Parish and such brand/logo shall be included in the credits. Finally, I understand that this application and information submitted with it shall not be returnable to the applicant.

I have read and agree to the above Terms & Conditions.

Signature of company representative

Name
Signature
Title
Date

NOTE: A list of all locations must be provided at least 2 WEEKS prior to production to:

Dominique Rotolo - Jefferson Parish Film Office
200 Derbigny Street, Suite 6100
Gretna, Louisiana 70053
drotolo@jeffparish.net
(504) 364-2700 direct

PRODUCTION: _____



OFFICE OF FILM JEFFERSON

CHECKLIST FOR JEFFERSON PARISH FILM INCENTIVE:

PRE-AUDIT

- Did the production lease a production office in Jefferson Parish --OR--
- Did the production lease a soundstage in Jefferson Parish?
 - o Date of Office Lease _____
 - o Location of Office Lease _____

 - o Date of Soundstage Lease _____
 - o Location of Soundstage Lease _____

- Did the production submit a Budget?
- Did the production submit a Distribution Plan?
- Did the production submit a Script Synopsis?
- How much is budgeted for Jefferson Parish spend? _____

POST-AUDIT

- Did the production submit an audit of Jefferson Parish production costs?
- Did the production submit the Declaration of Residency Forms?
- Did the production include an end-credit or an alternative?
- Amount of actual JP spend? _____
- Amount of incentive rebate? _____
- Date Film Incentive Review Panel completed final review: _____

NOTES

This form does not appear to be comprehensive.
Consider adding JEFF committee final review on this form or on FIRP sign-off (page 84).

STATE OF LOUISIANA
PARISH OF JEFFERSON
DECLARATION OF RESIDENCY

Purpose: Film production companies claiming an incentive based on wages or salaries paid to Jefferson residents for work performed on a film produced in Jefferson Parish must have each such employee complete this declaration of residency. The film production company must retain this form in its records.

Name	Social Security Number
Permanent Residence — physical address	
City, State and Zip Code	Telephone Number
Title of Film Project	

1. Are you presently, and have you for **6 months** been, a resident of Jefferson Parish?

2. Do you anticipate changing your residency status during the time that you are expected to work on the film project? _____

3. What evidence have you provided the film production company to show residence in Jefferson Parish? *You must provide a copy of a title to Jefferson Parish residential real estate, or a lease for same in your name. If you cannot provide either of these, you must provide **at least two** of the following:*
 - A valid Louisiana driver's license indicating a Jefferson Parish address.
Enter the address on the driver's license and the **license number**: _____
 - A current Louisiana **voter registration** indicating **Jefferson Parish**.
Enter the registering parish: _____
 - A copy of last year's Louisiana **personal income tax** return indicating **Jefferson Parish** residency.

Other: For example, a minor may present parent's proof of residency. Other evidence must be clear and convincing, and show intent to maintain a permanent residence in Jefferson Parish. An example includes, but is not limited to, utility bills in your name.

I declare under penalty of perjury that I have examined this document and to the best of my knowledge and belief it is true, correct and complete.

Signature

Date

This form was discontinued.
Establish a new method to document that residency has been verified.



JEFFERSON PARISH FILM INCENTIVE

Date: January 5, 2023

The Jefferson Film Incentive Review Panel reviewed the relevant documents, including the independent audit conducted by a Louisiana Certified Public Auditor, for the film production Untitled Police Project and has determined SG Film Productions LLC production company has qualified for and is due and owing \$54,455.00 incentive rebate for the audited Jefferson Parish spend of \$1,815,168.00.

Subsequent Productions - The production company **does** / **does not** (circle) qualify for **\$15,000** cap increase for bringing a subsequent production to Jefferson Parish within twelve months of completion of a prior project.

Double Lease – The production **does** / **does not** (circle) qualify for an additional **\$10,000** cap increase for leasing **both** a primary production office and premises to be used as a soundstage in Jefferson Parish.

The Film Incentive Review Panel determines the production is eligible for a total film incentive rebate amount of \$54,455.00.

Kendale Thompson, Assistant Parish Attorney

Madison Martin, Jefferson Parish Accounting Director

This form does not consider distribution plan as required.

Consider adding JEFF committee final review on this form or on checklist (page 82).

ATTACHMENT D

LISTING OF PERMITS ISSUED 2019-2023

Permits Issued

Master Gardner

I Am A Virgo

The Burial

Heartland Express Commercial

Killing It

Boogeyman

Matz

Tall Girl 2

Night Terror

Big Indie Productions

The Thing About Pam

Renfield

999 Ghost Productions

Home Depot Commercial

Iron

The Channel

Kingswood

True Lies

Cherish the Day

Winchesters

Unsolved Mysteries

Queer as Folk

We have a Ghost

Tyson

The Knights From the Heights

BBQ Guys Commercial

Tattered Hearts

- Tony CHachere's Commercial
- Home Team
- Bank Plus Commercial
- The Crossover
- Troupe Zero
- Hans Bubby
- Queen Sugar (multiple seasons)
- American Refugee
- Sacrifice
- Rebel Ridge
- Selling the Big Easy
- Ball in the Family
- NCIS: New Orleans (multiple seasons)
- 90 Day Fiance : Happily Ever After
- The Estate
- The Jade Earing
- All My Life
- Claws (multiple seasons)
- Blood Relative
- Sacred Motivation
- Untitled George Foreman Production
- Renewing NOLA
- Bad Cupcake Productions
- Carry On
- Bottoms
- AND
- Untitled LMK Project
- Puma Commercial
- Untitled RMF Project

- Hitman
- If you were the Last
- Untitled Sister Project
- History of Evil
- Fast Charlie
- Daisy Jones and the Six
- Heart of a Lion
- Roots
- Purge
- Untitled Police Project
- Tall Girl

67 permits listed
 \$150 fee per permit
 \$10,050 total permit fees
 Excludes multiple seasons

ATTACHMENT E

OFFICE OF FILM – WEBSITE SCREENSHOTS

Departments >> [Citizens' Affairs](#) >> Office of Film Jefferson

Office of Film Jefferson

[Citizens' Affairs Home](#)

[Jefferson Parish Programs and Services](#)

[Jefferson Parish Mardi Gras](#)

[ADA Accessibility Notice](#)

[Office of Film Jefferson](#)

[Citizens' Affairs Permits](#)

[Senior Services](#)

Film Coordinator
1221 Elmwood Park Blvd., Suite 403
Jefferson, LA 70123
Phone: (504) 736-6000 or (504) 736-6101
After Hours Phone (Emergencies Only): (504) 442-9130

E-mail: BSprague@JeffParish.net

For more information visit www.FilmJeffersonLa.com

For Jefferson Parish Film Rules and Regulations, click [<HERE>](#).

FilmJeffersonLa.com webpage excerpts as of March 22, 2024:

https://filmjeffersonla.com

Film Jefferson Louisiana

- [Filmmakers](#)
 - [3% Local Rebate](#)
 - [Tax Incentive Request](#)
 - [Crew Directory](#)
 - [Filmed in Jefferson Parish](#)
 - [FAQs](#)
- [Locals](#)
 - [Join Crew Directory](#)
 - [Join Business Directory](#)
 - [Submit Filming Location](#)
 - [Currently In Production](#)
 - [News](#)
 - [FAQs](#)
- [Locations](#)
 - [View Filming Locations](#)
 - [Submit Filming Location](#)
- [Services](#)
 - [Crew Directory](#)
 - [Business Directory](#)
- [Contact](#)

Latest Updates

Phone (504) 736-6100

Fax (504) 736-6778

Email BSprague@JeffParish.net

1221 Elmwood Park Blvd
Suite 403
Jefferson, Louisiana
70123, United States

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Web search results from “film permit jefferson parish la”

The screenshot shows a Microsoft Bing search page with the query "film permit jefferson parish la". The search results include a map of Jefferson, Louisiana, highlighting the location of "Film Jefferson Louisiana" at 1221 Elmwood Park Blvd Ste 403. Below the map, there is a business listing for "Film Jefferson Louisiana" with contact information: website (filmjeffersonla.com), address (1221 Elmwood Park Blvd Ste 403, Jefferson, LA 70123), and phone number ((504) 736-6100). To the right of the listing are buttons for "Website", "Directions", and "Contact us".

Below the business listing, there is a link to "Online Filming Permit | Office of Film Jefferson" with a URL: <http://filmjeffersonla.com/online-filming-permit>. The text below this link reads: "We Review the Rules and Regulations and check the box below to apply signature. I certify that I've read and agree to Jefferson Parish Film Rules and Regulations. Phone: (504) 736-6100. Email: BSprague@JeffParish.net Fax: (504) 795-4778 Phone: (504) 736-6100".

Below the link, there are several sections with links: "Tax Incentive Request", "Studios & Sound Stages", "Location Permits", "News", "Submit Crew Record", and "3% Local Rebate".

On the right side of the search results, there is a "Film Jefferson Louisiana" section with a "Frequently asked questions" section. The first question is "Where do I go to voice my concerns about filming?" and the answer is "Every film has a Locations Department whose specific job is to be the liaison (the 'go-between') between the film production and the community. So if...". Below this is a "Related searches" section with two suggestions: "film coordinator jefferson parish la" and "film coordinator jefferson la".

Test incentive request initiated by the Department of Internal Audit on March 22, 2024.

https://filmjeffersonla.com/filming-application/

- [Filming Permits](#)
- [Location Permits](#)
- [Studios & Sound Stages](#)
- [Film Office News](#)

Online Tax Incentive Request

Please fill out as much production information as possible for tax incentive qualification.

Project Info

Project Title *

Date *

Production Type

TV Episodic Feature Film Music Video TV Commerical TV Movie Other

If Other, please specify:

Production Company

Production Company *

Address *

City *

State *

Zip *

Phone *

Location Manager

Location Manager

Cell

Email

Other Contact

Producer

Producer

Cell

Email

Other Contact

Director

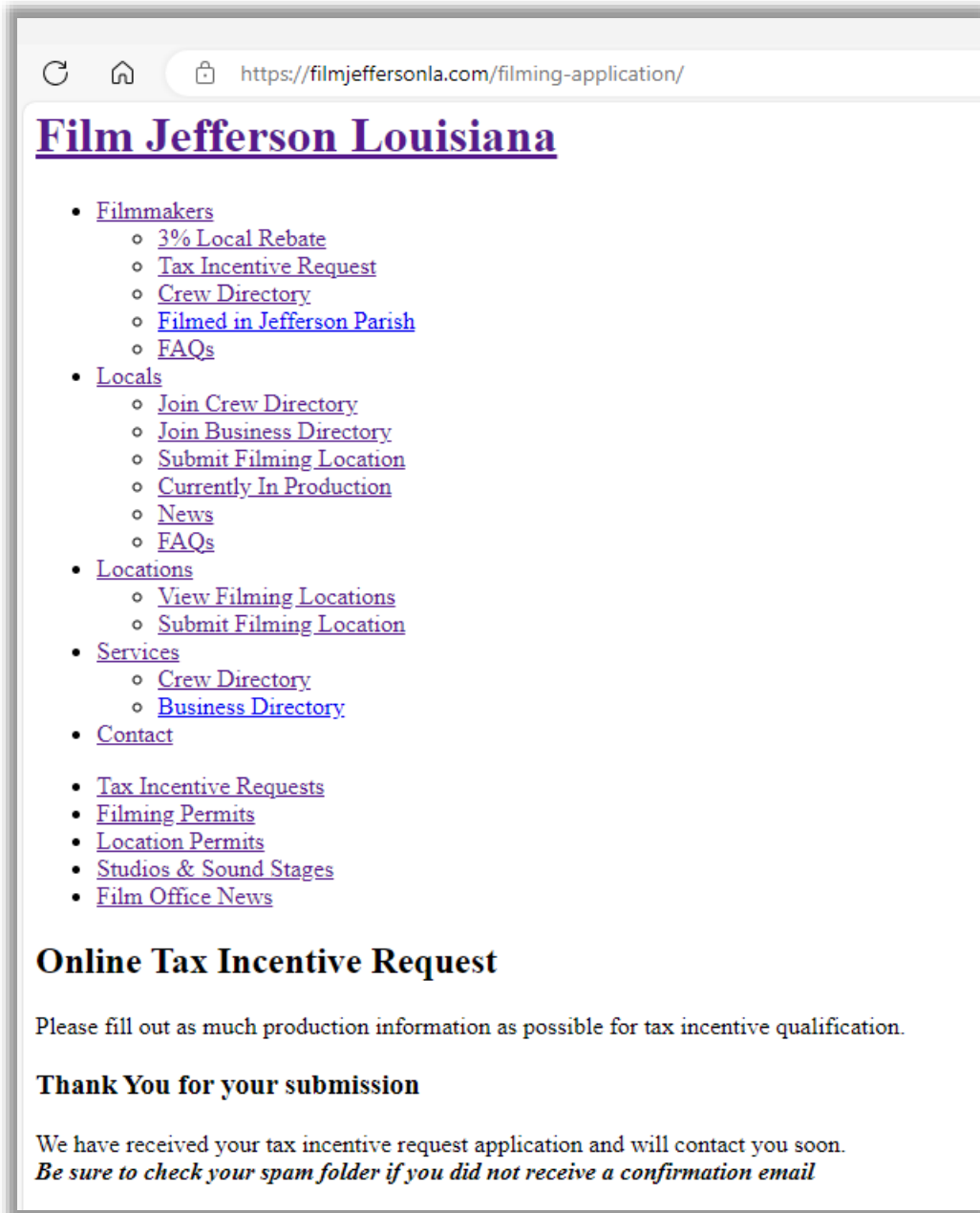
Director

Cell

Email

Other Contact

Production Supervisor

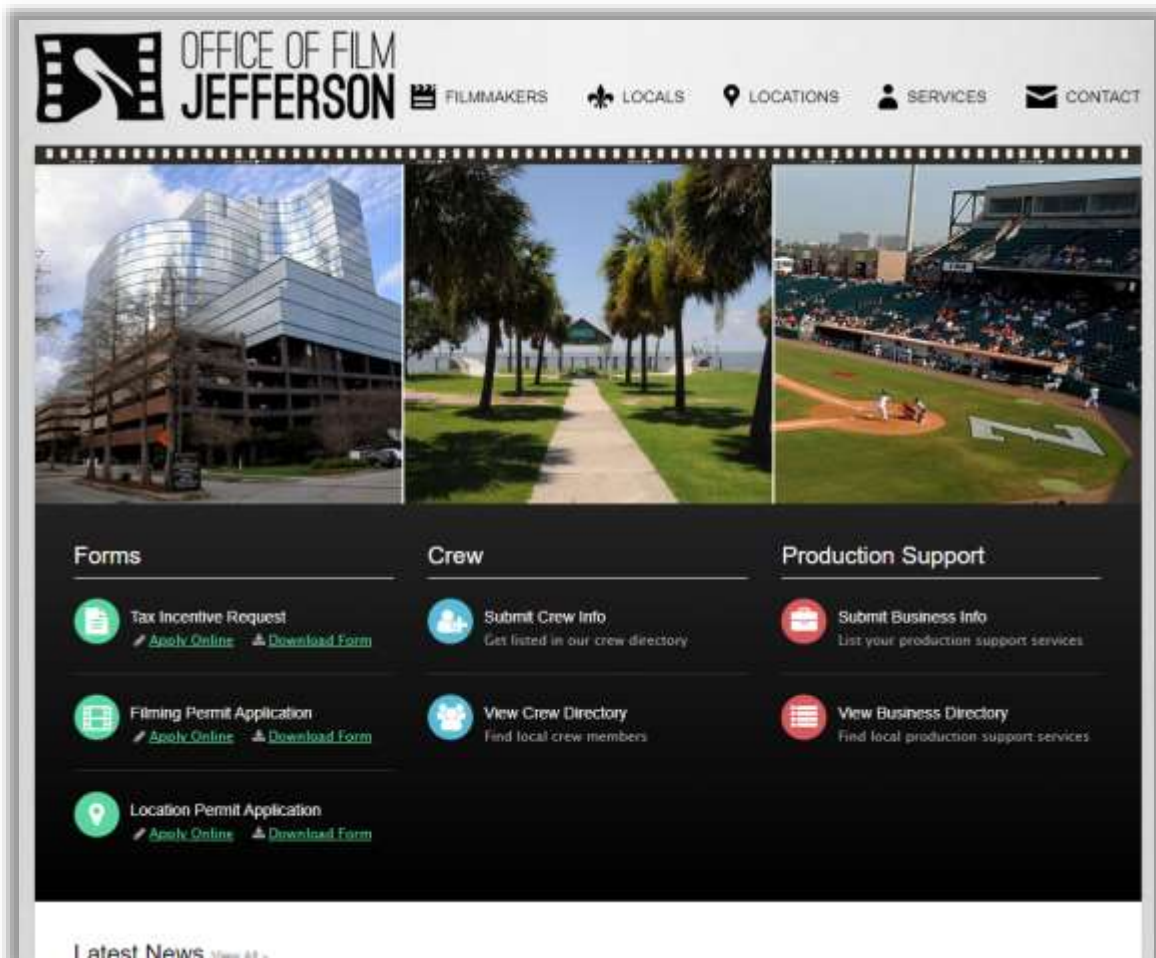


As of April 15, 2024, Internal Audit did not receive a confirmation email as indicated. Additionally, the Office of Film did not follow up (three weeks after the request was initiated).



Website page as of April 2, 2024. (above)

Website page as of April 8, 2024. (below)



Below is the website's Industry Feedback section as of April 8, 2024. The quotes are from productions aired in 2008 (The Curious Case of Benjamin Buttons) and 2009 (Cirque du Freak).

Latest News [View All »](#)

Industry Feedback

Jefferson Parish understands the business of filmmaking and exceeded expectations on our shoot. Local government is experienced and was a pleasure to work with.

- **Marc Hammer** (Production Supervisor)
The Curious Case of Benjamin Button

Latest News [View All »](#)

Industry Feedback

Jefferson Parish accommodated our every need with one phone call. They know how to cut through the "red tape" and make sure that production requests are expedited. We look forward to working with them again.

- **Cirque du Freak**
Cirque du Freak

ATTACHMENT F

TESTING RESULTS

The Scope of this audit was initially five years (2019-2023) of Film Incentive Rebates totaling \$687,233. There were seven incentive rebates during that time. Internal Audit reviewed the Office of Film’s internal review process for four rebates. All seven rebates were reviewed relative to the Film Incentive Review Panel’s eligibility determination, the Jefferson Economic Future Fund Committee’s approval, Jefferson Parish Council approval, and the Department of Accounting’s payment of the film incentive rebate. **(Attachment F-1 to follow.)**

The Scope was expanded during fieldwork to include general economic development expenditures totaling \$302,000 during the five years. This was limited to the Jefferson Economic Future Fund Committee approving such expenditures. Three such expenditures occurred during the scope period. **(Attachment F-2 to follow.)**

The Scope was also expanded to include Film Incentive Rebate applications that had not yet been paid as of the timing of this report, April 9, 2024. There were five pending incentive rebates, amounting to \$420,864. All five potential rebates were reviewed only relative to the permitting process. This included reviewing the permit application, issuing the permit and location permits, collecting the required certificate of insurance, etc. **(Attachment F-3 to follow.)**

Total of items reviewed

Film Incentive Rebates 2019-2023	\$ 687,233
General Economic Expenditures 2019-2023	302,000
Pending Film Incentive Rebates as of April 9, 2024	420,864
Total Reviewed	\$ 1,410,097

AS/000 transaction description	Contract #	Production	Vendor (V)	V Address	VII	Check	ACH	Date	Amount	Budget Ordinance	Note
6/16/21.168143 AP IE Acct Paybl JEDCO ECONOMIC 250,000.00	55-19322	N/A	JEDCO	Aventale, LA	28571	1150063		6/16/2021	\$ 250,000.00	Res 136282-1	A
10/04/21 2112783 AP IE Acct Paybl STEG ALL B APPRAISA 300,000.00	55-19336	N/A	Stegall, Benton & Associates	Metairie, LA	58684	1279636		10/6/2021	\$ 2,000.00	Res 135928	B
									\$ 252,000.00	GL 2021	
11/12/20 2013933 AP IE Acct Paybl JEDCO 50,000.00	55-19322	N/A	JEDCO	Aventale, LA	28571		1142349	11/12/2020	\$ 50,000.00	Res 136282	A
									\$ 50,000.00	GL 2020	
									\$ 302,000.00	TOTAL	General Economic Development

Note A: The purpose of the \$300,000 to JEDCO is as follows:

WHEREAS, Stewart Enterprises, Inc., a Louisiana corporation, or an affiliated entity (the "Company") proposes to expand and consolidate a portion of the foreign and domestic administrative operations for Service Corporation International to a location at 1333 S. Clearview Pkwy, Jefferson, Louisiana, which is in an unincorporated part of the Parish, including the expansion and fitting out of new office space and acquisition of furnishings and fixtures (the "Project"), which will result in the creation of approximately 112 new full-time direct jobs at the Project as further described herein; and

WHEREAS, the public purpose of the Project is described as providing for an incentive payment of up to \$300,000 to cover a portion of the Company's cost of furnishing and equipping the Project, to be paid from proceeds of the Economic Development Millage which will be transferred by the District to JEDCO, and which will increase employment, increase sales tax and property tax revenues; and

Although Council Approved these expenditures, there was no evidence of the Jefferson Economic Future Fund Committee's approval as required by the Jefferson Economic Future Fund Policy originally adopted by Council January 9, 2002.

Note B: The purpose of the \$2,000 to Stegall, Benton & Associates is to provide real estate appraisal services.

Contract Description: A resolution approving agreements with Gayle H. Boudouguie & Associates, GNO Appraisal LLC, Munchy Appraisal Services, LLC, Stegall, Benton, McMahon & Associates, LLC, VPA of South Louisiana, Inc./Dba Valbridge Property Advisors and Wayne Scahlog & Associates, Inc. to provide real estate appraisal services for the Parish Attorney's Office and various other parish departments on an as-needed basis for an amount not to exceed \$1,000,000.00. (Parishwide)

Although Council Approved these expenditures, there was no evidence of the Jefferson Economic Future Fund Committee's approval as required by the Jefferson Economic Future Fund Policy originally adopted by Council January 9, 2002.

Check #	PENDING AS OF APRIL 8, 2024					
Date						
Amount	\$ 100,000	\$ 125,000	\$ 54,576	\$ 95,637	\$ 45,651	
	Leverage Redemption, 2.0, S1	Leverage Redemption, S2	Think Like A Dog	Bottoms	Antebellum / Annex	
Production						

Test 3: Pending Film Incentive Rebates - Permitting Process Documents for Review:

Ofc of Film Internal Process

1	Completed Permit Application	8/10/2020	8/10/2020	*	3/17/2022	*
2	Copy of check or money order (or general ledger account number to which it was recorded)					Recorded to 10010-0000-5810: Misc Income
3	Certificate of Insurance	✓	✓	*	✓	✓
4	Location Permit	✓	✓	*	✓	*
5	Copy of map(s) – location, lane closures, posting parking, etc.	✓	✓	*	✓	*
6	Neighborhood notification flyer	✓	✓	*	✓	*
7	Date permit was "issued"	*	*	*	*	*
8	Shown on the Listing of Permits Issued (Attachment D)?	No	No	No	Yes	No
9	Other Items Sent - not requested	✓	✓	*	✓	✓
A	Application for Incentive Rebate	8/11/2023	11/14/2023	*	3/21/2022	7/27/2023
B	Lease Date: Start	7/1/2020	same	*	2/14/2022	3/20/2019
	Lease Date: End	12/31/2021	same	*	6/17/2022	7/3/2019
	Monthly Lease Amount	\$ 15,000	same	*	\$ 24,089	\$ 8,000
	Audit (signed)	9/11/2023	11/2/2023	*	9/11/2023	5/31/2023
A minus B	Calculated Days between application for incentive and lease start	1136	see Season 1	unknown	35	1590
	Days allowed per EFD policy adopted by JP Council (report pg 20)	545	545	545	545	545

✓ provided and reviewed by IA
 * not provided to IA
 Note Information for Think Like A Dog was not provided to Internal Audit because their incentive request was "pulled" due to lack of documentation. Items requested by Internal Audit should still exist; however, IA did not pursue it further due to the results of the other productions.

ATTACHMENT 1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 26063 (September 16, 2020), Sec.2-162.2(a) and (d), the Director of Internal Audit "shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment."

Sec. 2-162.2. - Independence and objectivity; professional standards.

(a) The department function must be independent to retain objectivity, and the department's independence allows the director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective department, the department shall use the following standards in the completion of all engagements and in the conduct of all activity:

- (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) The professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The director shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the council and copied to the parish president and the inspector general within seven (7) business days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 26063.

ATTESTATION:

Internal Audit Report #2024-002 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT



ATTACHMENT #2

RESPONSE FROM PARISH ADMINISTRATION



JEFFERSON PARISH
OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

June 6, 2024

Via Electronic Mail

Tara Hazelbaker, Director
Internal Audit Department
Joseph S. Yenni Building
1221 Elmwood Park Blvd., Suite 306
Jefferson, LA 70123

RE: Internal Audit Report #2024-002
Film Incentive Rebates

Dear Ms. Hazelbaker:

In accordance with Sec. 2-162.5(b), Jefferson Parish Code of Ordinances, the Administration provides the following response to Internal Audit Report #2024-002 Film Incentive Rebates ("Report"), received by the Administration on April 24, 2024.

The Report contains nineteen (19) "Recommendations" each of which is addressed below.

Recommendation: 1. Internal Audit recommends continuing to focus on revamping the website to ensure it is intuitively placed on the parish website and that the forms on it are current and updated.

Response: The Office of Film Jefferson ("Office") will coordinate with the Administration and the Public Information Office to incorporate the film website into the Jefferson Parish Website.

Recommendation: 2. Internal Audit recommends increased marketing and promotional activities to actively encourage filming activities within Jefferson Parish.

Response: The Office will coordinate with the Administration to seek funding for more marketing and outreach and potential partnership and coordination with the State.

Recommendation: 3. Internal Audit recommends reevaluating the \$150 film permit fee to ensure it is appropriate and in line with today's industry norms.

Response: The Office will research permit fees for surrounding film offices and reassess fees accordingly.

Recommendation: 4. Internal Audit recommends issuing an actual permit and an assigned permit number with each approval to comply with Section 26-68 of the Jefferson Parish Code of Ordinances.

Response: The Office will develop a physical certificate for issuance to production companies.

Recommendation: 5. Internal Audit recommends a more formal system (film database) of tracking permits, filming activities, incentive issues, and the return or value the film incentives provide to the Parish.

Response: The Office will explore the feasibility of developing a film specific database.

Recommendation: 6. Internal Audit recommends creating and maintaining a checklist or other standard form for each required on location film check. This information can also be tracked in the film database.

Response: The Office will development a form for tracking both set visits and office checks on all productions.

Recommendation: 7. Internal Audit recommends retaining all film incentive request forms for each request made by production companies.

Response: The Office will retain all files in accordance with the Louisiana Public Records Law.

Recommendation: 8. Internal Audit recommends that all Jefferson Economic Future Fund Committee members be formally appointed each year via resolution. The 2024 membership, except for Ms. Pineda, needs to be appointed.

Response: The Office will ensure that all members of the Jefferson Economic Future Fund Committee are appointed each year in accordance with the enabling resolutions and policies.

Recommendation: 9. Internal Audit recommends changing the Jefferson Economic Future Fund Committee makeup via resolution to be consistent with current and best practices.

Response: The Office will coordinate with the Administration and the Council with respect to potential amendments to the Jefferson Economic Future Fund Committee.

Recommendation: 10. Internal Audit recommends maintaining minutes and sign-in sheets for the Jefferson Economic Future Fund committee meetings. Additionally, a committee approval form would be helpful to document the Jefferson Economic Future Fund Committee eligibility determination of each Film Incentive Rebate.

Response: The Office will record meetings and maintain minutes, as well as sign in sheets.

Recommendation: 11. Internal Audit recommends that the Jefferson Economic Future Fund Committee also approve general economic development efforts and expenditures in accordance with the Jefferson Economic Future Fund Incentive Fund Policy.

Response: The Administration will coordinate with the Parish Attorney to determine the proper authority over the Economic Future Fund and Film Incentive Rebate program.

Recommendation: 12. Internal Audit recommends routing basic supporting documentation for film incentive requests along with the resolution to be placed on the agenda for council adoption. Including documents such as the Film Incentive Review Panel sign-off form and the Jefferson Economic Future Fund committee sign-off will help assure the Parish Council of a valid expenditure request. Note that the panel and committee sign-off sheets could be consolidated to streamline processes and documentation.

Response: The Office will include all committee sign off sheets along with all supporting documents when routing resolution requests to the Council.

Recommendation: 13. Internal Audit recommends that the documentation submitted to initiate film incentive rebate payments include the Direct Expenditure Request Form, Film Incentive Review Panel and Jefferson Economic Future Fund sign-off sheets, and the Jefferson Parish Council resolution.

Response: See response to Recommendation 12.

Recommendation: 14. Internal Audit recommends that the Director of Accounting position be removed from the Film Incentive Review Panel and replaced with a position outside the accounts payable function due to improper segregation of duties.

Response: The Office will coordinate with the Administration and the Council regarding the composition of the Film Incentive Review Panel.

Recommendation: 15. Internal Audit recommends enhancing reporting requirements and resulting reports to include a "return on investment" component, highlighting what the Parish receives in return for the efforts and rebates issued relative to the Film Incentive Rebate program.

Response: The Office will review the reporting requirements in an effort to include a return-on-investment element when available.

Recommendation: 16. Internal Audit recommends that the Office of Film Jefferson designate a policy reviewer and review and update policies and procedures at least annually.

Response: The Office will coordinate with the Administration and the Parish Attorney's Office to annually review and update policies.

Recommendation: 17. Internal Audit recommends reviewing and updating all forms regularly, including a sign-off from the designated reviewer. All forms should be retained, either in paper or electronic form, to document the film permitting and film incentive request process from start to finish.

Response: The Office will develop a schedule for review and updates for all forms and procedures and all documents will be retained in accordance with the Louisiana Public Records Law.

Recommendation: 18. Internal Audit recommends developing a form or other mechanism to document that residency has been verified in accordance with the Jefferson Parish Film Incentives Program policy.

Response: The Office will develop procedures to verify and document residency requirements and require an affidavit from each production company with the names only from the residency submission.

Recommendation: 19. Internal Audit recommends that the Office of Film Jefferson, Parish Administration, and Parish Attorney's office review the Film Incentive Rebate program to determine whether it is consistent with the millage language and achieves the desired return on investment. Internal Audit also recommends suspending the program until such determinations are made.

Response: The Administration will coordinate with the Parish Attorney to determine the proper authority over the Economic Future Fund and Film Incentive Rebate program.

Thank you for your assistance, and for providing us an opportunity to respond.

If you have any questions, please contact me at your earliest convenience.

Sincerely,



Cynthia Lee Sheng
Parish President

cc: Mr. Steve LaChute, Chief Operating Officer
Ms. Cherreen Gegenheimer, Deputy Chief Operating Officer
Honorable Jennifer Van Vrancken, Councilwoman at Large, Div. A
Honorable Scott Walker, Councilman at Large, Div. B
Honorable Marion Edwards, Councilman, Dist. 1
Honorable Deano Bonano, Councilman, Dist. 2
Honorable Byron Lee, Councilman, Dist. 3
Honorable Arita Bohannon, Councilwoman, Dist. 4
Honorable Hans Liljeberg, Councilman, Dist. 5
Dr. Vanessa Zimmerman, Chief Administrative Assistant

JOSEPH S. YENNI BUILDING-1221 ELMWOOD PARK BLVD - SUITE 1002 - JEFFERSON, LA 70123 - PO BOX 10242 JEFFERSON, LA 70181-0242
OFFICE 504.736.6400

GENERAL GOVERNMENT BUILDING-200 DERBIGNY ST - SUITE 6100 - GRETN, LA 70053 - PO BOX 9 - GRETN - LA 70054
OFFICE 504.364.2700

WWW.JEFFPARISH.NET