

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, August 10, 2022

1051 North 3rd Street, Suite 225
Baton Rouge, Louisiana 70802

View Livestream via YouTube Channel: Louisiana Tax Commission

COMMISSION MEMBERS PRESENT*

Lawrence Chehardy – Chairman
Sandra Potier – Commission Member
Ben Jeffers – Commission Member
Joey Vercher – Commission Member
Regina Lynch Wood – Commission Member

*constituting a quorum

ABSENT

None

STAFF PRESENT

Shandrekia Banks – Administrative Program Specialist
Drew Hoffmann – Special Counsel to the LTC

OTHERS PRESENT

Nicole Tagert-Court Reporter
Gerald Hartman
Kurt Mars-Cleco
Mike Vandavelde-Cleco
James Heidell- PA Consulting Group
Robert Reilly- Willamette Management Associates
Jimmy Laurent- Pointe Coupee Assessor
Toby Reese- Kroll/Cleco
Jaylynn B. Turner- St. Bernard Parish Assessor

Dawn Alphonso- St. Bernard Parish Assessor
Robert Gautreau- Pointe Coupee Assessor's Office

Chairman Chehardy called the meeting to order at 10:15 a.m., and the roll was called.

APPROVAL OF MINUTES OF MEETING

Commissioner Potier moved to approve the meeting minutes for the Thursday, July 27th, 2022 Open Meeting.

There being no objection to the motion, the motion is adopted.

CONSIDERATION OF CHANGE ORDERS

Ms. Banks presented and discussed the change orders submitted for the August 10th, 2022 meeting.

Commissioner Wood moved to approve the change orders submitted for the August 10th, 2022, meeting as recommended by staff.

There being no objection to the motion, the motion is adopted.

Approve	680
Pending	63
Deny	7
TOTAL	610

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the August 10th, 2022, meeting.

Commissioner Vercher moved to approve the prior pending change orders for the August 10th, 2022, meeting as recommended by staff.

There being no objection to the motion, the motion is adopted.

Approve	53
Deny	0
Remaining	108
TOTAL	161

CONSIDERATION OF TAX SALE CANCELLATION(S)

Ms. Banks presented and discussed one (1) tax sale cancellation from Ouachita Parish and one (1) tax sale cancellation from Red River.

Commissioner Jeffers moved to approve tax sale cancellation submitted for the August 10th, 2022 meeting as recommended by staff.

There being no objection to the motion, the motion is adopted.

CONSIDERATION OF TAX SALE CANCELLATION(S) FOR ST.BERNARD PARISH

Assessor Jaylynn Turner presented and discussed three (3) tax sale cancellation from St. Bernard Parish to be considered for rescinding.

Chairman Chehardy moved to approve rescinding tax sale cancellation submitted for the August 10th, 2022 meeting as recommended by Assessor Jaylynn Turner.

There being no objection to the motion, the motion is adopted.

CONSIDERATION OF FINAL DECISION IN THE FOLLOWING MATTERS

- A. Resource Rig Supply, Inc. v. Assessor Jarrod Longman and St. Mary Parish Board of Review, DOCKET NO. 20-22101-001 & 20-22101-002

Motion for Roll Call by Commissioner Vercher (2nd by Commissioner Ben Jeffers)

- Commissioner Vercher- Yay
- Commissioner Potier- Yay
- Commissioner Wood- Yay
- Commissioner Jeffers- Yay
- Chairman Chehardy- Abstained

- B. Transocean Offshore Ventures, Inc. v. Assessor Jarrod Longman and St. Mary Parish Board of Review, DOCKET NOS. 20-22101-003 & 20-22101-004

Motion for Roll Call by Commissioner Vercher (2nd by Commissioner Regina Wood)

Commissioner Vercher- Yay
Commissioner Potier- Yay
Commissioner Wood- Yay
Commissioner Jeffers- Yay
Chairman Chehardy- Abstained

- C. Resource Rig Supply, LLC v. Assessor Wendy Thibodeaux and Lafourche Parish Board of Review, DOCKET NO. 20-22057-002

Motion for Roll Call by Commissioner Vercher (2nd by Commissioner Ben Jeffers)

Commissioner Vercher- Yay
Commissioner Potier- Yay
Commissioner Wood- Yay
Commissioner Jeffers- Yay
Chairman Chehardy- Abstained

- D. Cantium, LLC v. Assessor Wendy Thibodeaux and Lafourche Parish Board of Review, DOCKET NO. 20-22057-001

Motion for Roll Call by Commissioner Vercher (2nd by Commissioner Ben Jeffers)

Commissioner Vercher- Yay
Commissioner Potier- Yay
Commissioner Wood- Yay
Commissioner Jeffers- Yay
Chairman Chehardy- Abstained

APPROVAL OF TELEWORK POLICY

Administrator Michael Matherne presented the August 2022 Telework Policy for Louisiana Tax Commission.

Chairman Chehardy moved to approved the August 2022 Telework Policy.

There being no objection to the motion, the motion is adopted.

APPEALS

Personal Property

*Louisiana Generating v. Assessor Jimmy Laurent and Pointe Coupee Parish Board of Review
Docket No. 21-22077-001*

Brian Eddington, Attorney, representing Assessor James Laurant objected to the admission of Taxpayer Exhibits 12, 18, and 19. The Assessor later withdrew the objection to Taxpayer Exhibit 19. The objections to Exhibits 12 and 18 were OVERRULED.

Angela Adolph, Attorney, represented the Taxpayer. The Taxpayer called Michael Vandevelde, Kurt Mars, Toby Reese, James Heidell, and Robert Reilly as witnesses. Mr. Reilly was tendered and accepted as an expert witness.

The Taxpayer rested.

The Chairman moved to suspend the trial due to the shutdown of the air conditioning in the building.

There being no objection to the motion the motion stands adopted.

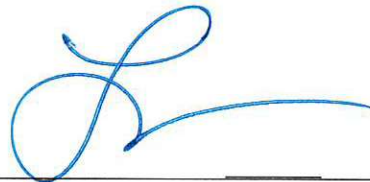
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

There being no further matters to come before the Commission, Commissioner Potier moved to adjourn.

There being no objection to the motion, the motion is adopted.

Meeting Adjournment

The meeting was adjourned at 5:15 p.m.



Lawrence E. Chehardy, Chairman
District 1

Sandra Pot

Sandra Potier, Commission Member
District 2

B. Jeffers

Ben Jeffers, Commission Member
District 3

J. Vercher

Joey Vercher, Commission Member
District 4

Absent

Regina Lynch Wood, Commission Member
District 5