

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, October 4, 2023
1051 North 3rd Street, Suite 225
Baton Rouge, Louisiana 70802

View Livestream via YouTube Channel: Louisiana Tax Commission

COMMISSION MEMBERS PRESENT*

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

STAFF PRESENT

Drew Hoffman – Special Counsel to the Commission
Shandrekia Banks- Admin Program Specialist

OTHERS PRESENT

Assessor Wendy Aguiard- Calcasieu Parish Assessor
Jay Adams
Chris Cisneros-Phillips 66 Co.
Scot Tyler- Phillips 66 Co.
Erin Hansen- Together Louisiana

Chairman Chehardy called the meeting to order at 10:04 a.m. and the roll was called.

OLD BUSINESS

APPROVAL OF MINUTES OF MEETING

Chairman Chehardy moved to defer the meeting minutes for the Wednesday, September 20, 2023, R&R Adoption Session.

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

Commissioner Potier moved to approve the meeting minutes for the Wednesday, September 20, 2023, 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 October 4, 2023 meeting.

Commissioner Wood moved to approve the change orders submitted for the October 4, 2023, meeting as recommended by staff.

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

Approve	787
Pending	47
Defer	237
TOTAL	1,071

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the October 4, 2023, meeting.

Commissioner Vercher moved to approve the prior pending change orders submitted for the October 4, 2023 meeting as recommended by staff.

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

Approve	41
Deny	0
Pending	0
TOTAL	41

CONSIDERATION OF TAX SALE CANCELLATION(S)

Ms. Banks presented and discussed two (2) tax sale cancellations. Two (2) in East Baton Rouge Parish due to being erroneously sold.

Commissioner Jeffers moved to approve the tax sale cancellations submitted for the October 4, 2023 meeting as recommended by staff.

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

APPEALS

Chairman Chehardy asked all those who were to testify to come forward to be sworn in.

Drew Hoffman swore in the witnesses.

Personal Property Appeals

*Appeal of Phillips 66 v. Assessor Wendy C. Aguillard and Calcasieu Parish Board of Review
Docket No. 22-22019-001*

The Taxpayer Representative, Jay Adams testified on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at \$441,144,174.

Brian Eddington testified for the Assessor's office. Mr. Eddington requested that the value of the subject property be set at \$1,049,204,866.

The Commission accepted into the record the Taxpayer's pre-filed exhibits as Taxpayer Exhibit 1 in globo; the Assessor's Office's oral testimony and pre-filed exhibits as Assessor Exhibit 1 in globo.

Chairman Chehardy moved to take the matter under advisement.

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

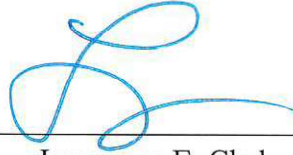
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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.

Adjournment

The meeting was adjourned at 2:07 p.m.



Lawrence E. Chehardy, Chairman
District 1



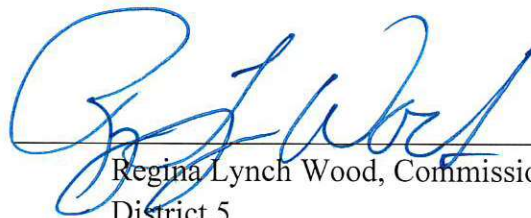
Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3



Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member
District 5