

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Thursday, July 07, 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
Regina Lynch Wood – Commission Member

*constituting a quorum

ABSENT

Joey Vercher – Commission Member

STAFF PRESENT

Drew Hoffmann – Special Counsel to the LTC
Madison Stewart – Administrative Coordinator
Rajesh Jain- TC Director

OTHERS PRESENT

Russell Almaraz – Appraiser from Orleans Parish Assessor's Office
Michael McKenna – Taxpayer Rep
Angela Adolph- Kean Miller
Tyler LeBlanc-Kean Miller
Kyle Pierre- Kean Miller

Chairman Chehardy called the meeting to order at 10:02 a.m. and the roll was called.

CONSIDERATION OF CHANGE ORDERS

Ms. Stewart presented and discussed the change orders submitted for the July 7th, 2022 meeting.

Commissioner Wood moved to approve the change orders submitted for the July 7th, 2022, meeting as recommended by staff.

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

Approve	925
Pending	332
Deny	5
TOTAL	1262

PRIOR PENDING CHANGE ORDERS

Ms. Stewart presented and discussed the prior pending change orders submitted for the July 7th, 2022, meeting.

Commissioner Potier moved to approve the prior pending change orders for the July 7th, 2022, meeting as recommended by staff.

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

Approve	38
Deny	0
Remaining	0
TOTAL	38

APPEALS

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

Drew Hoffmann swore in the witnesses.

Chairman Chehardy moved to consolidate the following appeals for purposes of the appeal hearing.

Docket Nos. 21-22171-015, 21-22171-016, 21-22172-017, 21-22172-018, 21-22173-011, 21-22173-012, and 21-22177-006.

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

PERSONAL PROPERTY APPEALS

**Appeal of Infinity Fuel LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review,
Docket No. 21-22171-015**

The Taxpayer Representative, Michael McKenna, testified on behalf of Infinity Fuels LLC. Mr. McKenna requests that the value of the subject property be set at \$7, 910.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requests that the value of the subject property be set at \$28,140.

The Orleans Parish Board of Review has determined the value of the subject property to be \$28,140.

**Appeal of Infinity Fuel LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review,
Docket No. 21-22171-016**

The Taxpayer Representative, Michael McKenna, testified on behalf of Infinity Fuels LLC. Mr. McKenna requests that the value of the subject property be set at \$19,676.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requests that the value of the subject property be set at \$46,320.

The Orleans Parish Board of Review has determined the value of the subject property to be \$46,320.

**Appeal of Infinity Fuel LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review,
Docket No. 21-22172-017**

The Taxpayer Representative, Michael McKenna, testified on behalf of Infinity Fuels LLC. Mr. McKenna requests that the value of the subject property be set at \$11,005.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requests that the value of the subject property be set at \$41,650.

The Orleans Parish Board of Review has determined the value of the subject property to be \$41,650.

**Appeal of Infinity Fuel LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review,
Docket No. 21-22172-018**

The Taxpayer Representative, Michael McKenna, testified on behalf of Infinity Fuels LLC. Mr. McKenna requests that the value of the subject property be set at \$14,012.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requests that the value of the subject property be set at \$35,490.

The Orleans Parish Board of Review has determined the value of the subject property to be \$35,490.

**Appeal of Infinity Fuel LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review,
Docket No. 21-22173-011**

The Taxpayer Representative, Michael McKenna, testified on behalf of Infinity Fuels LLC. Mr. McKenna requests that the value of the subject property be set at \$12,222.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requests that the value of the subject property be set at \$36,350.

The Orleans Parish Board of Review has determined the value of the subject property to be \$36,350.

**Appeal of Infinity Fuel LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review,
Docket No. 21-22173-012**

The Taxpayer Representative, Michael McKenna, testified on behalf of Infinity Fuels LLC. Mr. McKenna requests that the value of the subject property be set at \$10,184.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requests that the value of the subject property be set at \$31,200.

The Orleans Parish Board of Review has determined the value of the subject property to be \$31,200.

**Appeal of Infinity Petroleum LLC v. Assessor Erroll G. Williams and Orleans Parish Board of
Review,
Docket No. 21-22177-006 (Withdrawn)**

Chairman Chehardy moved to take the appeals under advisement.

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

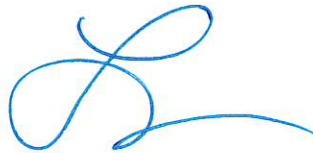
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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

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

Meeting Adjournment

The meeting was adjourned at 11:13 a.m.



Lawrence E. Chehardy, Chairman
District 1



Sandra Potier, Commission Member
District 2

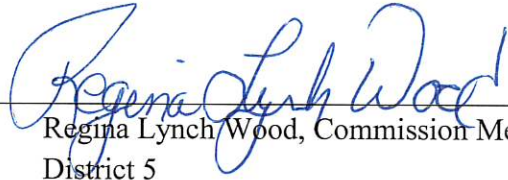


Ben Jeffers, Commission Member
District 3



Joey Vercher, Commission Member

District 4



Regina Lynch Wood, Commission Member
District 5