

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, July 27, 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
Madison Stewart – Administrative Coordinator

OTHERS PRESENT

William Marchbanks- Taxpayer Representative (DMA)
Assessor Belinda Hazel- Plaquemines Parish
Karen Khan- Pritchard & Abbott
Christopher Nugent- Blueship Asset Mgt.
Matthew Mancheski- United Bulk Terminals
Ashley Manchesi- United Bulk Terminals
Meran Simonson- Plaquemines Parish

Ms. Banks presented and discussed the prior pending change orders submitted for the July 27th, 2022, meeting.

Commissioner Vercher moved to approve the prior pending change orders for the July 27th, 2022, meeting as recommended by staff.

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

Approve	239
Deny	0
Remaining	83
TOTAL	322

CONSIDERATION OF TAX SALE CANCELLATION(S)

Ms. Banks presented and discussed one (1) tax sale cancellations from Washington Parish.

Commissioner Jeffers moved to approve tax sale cancellation submitted for the July 27th, 2022 meeting as recommended by staff.

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

CONSIDERATION OF TAXES PAID IN ERROR

St. Tammany Parish- John G. Toerner (Assessment No. 1120197130)

Chairman Chehardy moved to deny the refund request on the basis of the Assessor's denial.

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 Hoffmann swore in the witnesses.

PERSONAL PROPERTY APPEALS

Appeal of T Parker Host (United Bulk) v. Assessor Belinda Hazel and Plaquemines Parish Board of Review Docket No. 21-22075-003

The Taxpayer Representative, William Marchbanks, testified on behalf of the Taxpayer and requested a Fair Market Value of \$55,150,310 which includes an inventory value of \$3,400,000 which is not the subject of the appeal. Also testifying was Matthew Mancheski, Chief Financial Officer for T Parker Host (United Bulk Terminals). Christopher Nugent testified to his appraised value of \$54,844,102.

Assessor Belinda Hazel testified on behalf of the Plaquemines Parish Assessor's Office and requested a revised Fair Market Value based on additional information supplied by the Taxpayer of \$69,375,040. The initial Fair Market Value determined by the Assessor's Office was \$78,954,102. Also testifying on behalf of the Assessor's Office was Karen Khan from Pritchard & Abbott who assisted the Assessor's Office in valuing the subject property.

Recess at 11:42am; reconvened meeting at 11:52am

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 appeal of T Parker Host (United Bulk) v. Assessor Belinda Hazel and Plaquemines Parish Board of Review Docket No. 21-22075-003 under advisement.

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

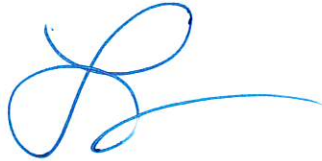
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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.

Meeting Adjournment

The meeting was adjourned at 12:10 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