

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, July 13, 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
Rajesh Jain- TC Director
Mike Allen- TC Assistant Director
Jeff Crosby- TC Director
Patrick Mathieu- LTC Appraiser

OTHERS PRESENT

Robert Theriot- Taxpayer
Assessor Wendy Thibodeaux- Lafourche Parish
Patrice Theriot- Taxpayers Spouse
Ann and Johnny Kinkel- Witnesses

Deny	0
Remaining	303
TOTAL	332

CONSIDERATION OF TAX SALE CANCELLATION(S)

Ms. Stewart presented and discussed four (4) tax sale cancellations; one (1) from East Baton Rouge Parish, one (1) from Ouachita Parish, and two (2) from Washington Parish.

Commissioner Jeffers moved to approve tax sale cancellations submitted for the July 13th, 2022 meeting as recommended by staff.

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

CONSIDERATION OF AMENDED TULANE ALLOCATION REPORT

Commissioner Wood moved to accept the Amended Tulane Allocation Report.

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.

REAL PROPERTY APPEALS

Appeal of Robert J. Theriot, Sr. and others v. Assessor Wendy Thibodeaux and Lafourche Parish Board of Review, Docket No. 21-22057-001

The Taxpayer, Robert J. Theriot, testified on behalf of himself. Mr. Theriot requests that the value of the subject property be set at \$93,300.

Assessor, Wendy Thibodeaux testified for the Assessor’s office. Ms. Thibodeaux requests that the value of the subject property be set at \$134,800.

The Lafourche Parish Board of Review has determined the value of the subject property to be \$134,800.

Patrick Mathieu, appraiser for the Louisiana Tax Commission, testified as to his appraised value of \$149,000.

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, and Mr. Mathieu pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Chairman Chehardy moved to set the Fair Market Value of the subject property, Docket No. 21-22057-001, to 134,800.

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

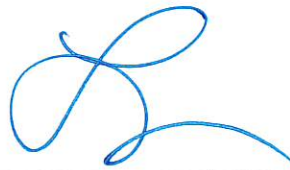
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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 12:17 p.m.



Lawrence E. Chehardy, Chairman
District 1

Sandra Pat

Sandra Potier, Commission Member
District 2

Ben Jeffers

Ben Jeffers, Commission Member
District 3

Joey Vercher

Joey Vercher, Commission Member
District 4

Regina Lynch Wood

Regina Lynch Wood, Commission Member
District 5