

# LOUISIANA TAX COMMISSION

Minutes of  
Open Meeting and Appeals Hearing

Wednesday, May 17, 2023

1051 North 3<sup>rd</sup> 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  
Regina Lynch Wood – Commission Member  
Sandra Potier – Commission Member

## **ABSENT**

Joey Vercher – Commission Member

## **STAFF PRESENT**

Tanasha Malveaux-TC Assistant Director  
Drew Hoffman – Special Counsel to the Commission  
Jeffery Crosby- TC Director  
Michael Allen- TC Assistant Director  
William Lowery- TC Appraiser

## **OTHERS PRESENT**

Russell Almaraz-- Appraiser from Orleans Parish Assessor's Office  
Mark Morice- Taxpayer Representative

Chairman Chehardy called the meeting to order at 10:01 a.m. and the roll was called.

## **APPROVAL OF MINUTES OF MEETING**

Commissioner Jeffers moved to approve the meeting minutes for the Wednesday, May 10<sup>th</sup>, 2023, Open Meeting and Appeals Hearing

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 May 17<sup>th</sup>, 2023 meeting.

Commissioner Wood moved to approve the change orders submitted for the May 17<sup>th</sup>, 2023, meeting as recommended by staff.

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

Approve	308
Pending	12
Deny	0
TOTAL	320

### **PRIOR PENDING CHANGE ORDERS**

Ms. Banks presented and discussed the prior pending change orders submitted for the May 17<sup>th</sup> 2023, meeting.

Commissioner Potier moved to approve the prior pending change orders submitted for the May 17<sup>th</sup>, 2023 meeting as recommended by staff.

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

Approve	45
Deny	1
Pending	33
TOTAL	79

### **CONSIDERATION OF TAX SALE CANCELLATION(S)**

Ms. Banks presented and discussed three (3) tax sale cancellations. One (1) in Caddo Parish due to being erroneously sold and two (2) in East Baton Rouge Parish due to being erroneously sold.

Commissioner Jeffers moved to approve the tax sale cancellation submitted for the May 17<sup>th</sup>, 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 and Chairman Chehardy swore in the witnesses.

### ***Real Property Appeals***

#### **Appeal of Crescent City Apartment Rentals, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-007**

The Taxpayer Representative, Mark Morice testified on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at \$211,700 (\$49,300 for land and \$162,400 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$316,000 (\$49,300 for land and \$266,700 for Improvements).

William Lowery testified as to his appraised value of \$325,000 for the value of the subject property.

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. Lowery's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Chairman Chehardy moved to set the value of the subject property at \$316,000 (\$49,300 for land and \$266,700 for the Improvements).

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

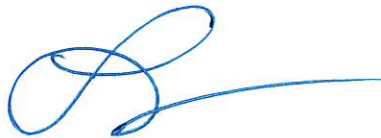
## **CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION**

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

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

### **Adjournment**

The meeting was adjourned at 10:45 a.m.



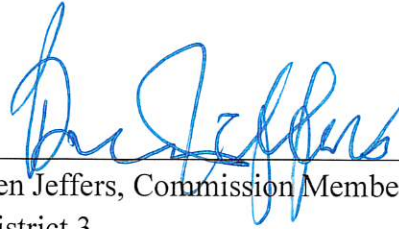
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Lawrence E. Chehardy, Chairman  
District 1



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Sandra Potier, Commission Member  
District 2

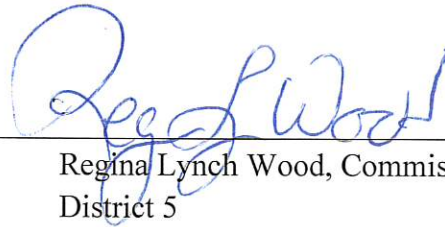


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Ben Jeffers, Commission Member  
District 3

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Joey Vercher, Commission Member  
District 4



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Regina Lynch Wood, Commission Member  
District 5