

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, May 31, 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
Regina Lynch Wood – Commission Member
Sandra Potier – Commission Member
Joey Vercher – Commission Member

STAFF PRESENT

Tanasha Malveaux-TC Assistant Director
Michael Matherne- TC Administrator
Drew Hoffman – Special Counsel to the Commission
Jeffery Crosby- TC Director
Michael Allen- TC Assistant Director
Patrick Matheu- TC Appraiser

OTHERS PRESENT

Russell Almaraz– Appraiser from Orleans Parish Assessor's Office
Sand Fradella- Taxpayer Representative

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

OLD BUSINESS

Appeal of Mt. Olivet, Inc. v. Assessor Errol Williams and the Orleans Parish Board of Review, Docket No. 22-22173-036

The Commission hereby determines the fair market value of the subject property located at 4000 Norman Mayer Avenue, New Orleans, Louisiana, Assessment No. 37w420704 to be:

Land	Fair Market Value	\$733,100
Improvements	Fair Market Value	\$2,446,000
Total	Fair Market Value	\$3,179,100

Commissioner Vercher moved to set the value of the subject property to \$3,179,100 (\$733,100 for the land and \$2,446,000 for the improvements).

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

APPROVAL OF MINUTES OF MEETING

Chairman Chehardy moved to defer the meeting minutes for the Wednesday, May 17th, 2023, Open Meeting and Appeals Hearing

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

CONSIDERATION OF CHANGE ORDERS

Ms. Malveaux presented and discussed the change orders submitted for the May 31st, 2023 meeting.

Commissioner Wood moved to approve the change orders submitted for the May 31st, 2023, meeting as recommended by staff.

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

Approve	687
Pending	48
Deny	2
TOTAL	737

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the May 31st, 2023, meeting.

Commissioner Potier moved to approve the prior pending change orders submitted for the May 31st, 2023 meeting as recommended by staff.

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

Approve	42
Deny	1
Pending	2
TOTAL	45

CONSIDERATION OF TAX SALE CANCELLATION(S)

Ms. Malveaux presented and discussed two (2) tax sale cancellations in Caddo Parish due to being erroneously sold.

Commissioner Jeffers moved to approve the tax sale cancellations submitted for the May 31st, 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.

Real Property Appeals

Appeal of 3337 Magazine Street, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-011

The Taxpayer Representative, Sand Fradella testified on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at \$277,000 (\$112,000 for land and \$165,000 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested to uphold the BOR value of the subject property be set at \$296,800 (\$112,000 for land and \$184,800 for Improvements).

Patrick Matheu testified as to his appraised value of \$415,000 for the value of the subject property.

Both parties agreed to set the value of the subject property at \$277,000 (\$112,000 for the Land and \$165,000 for the Improvements).

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

Commissioner Wood moved to set the value of the subject property at \$277,000 (\$112,000 for land and \$165,000 for the Improvements).

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

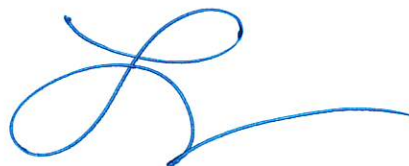
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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

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

Adjournment

The meeting was adjourned at 10:34 a.m.



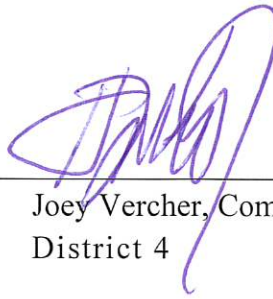
Lawrence E. Chehardy, Chairman
District 1



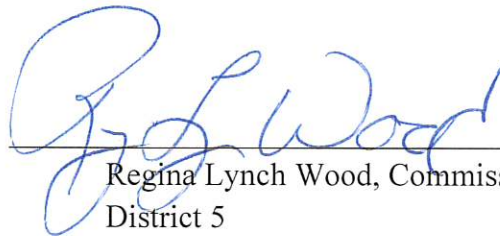
Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3



Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member
District 5