

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, April 12th, 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
Sandra Potier – Commission Member
Ben Jeffers – Commission Member
Joey Vercher – Commission Member

ABSENT STAFF

Regina Lynch Wood – Commission Member

STAFF PRESENT

Shandrekia Banks- Admin Program Specialist
Tanasha Malveaux-TC Assistant Director
Drew Hoffman – Special Counsel to the Commission
Jeffery Crosby- TC Director
Michael Allen- TC Assistant Director

OTHERS PRESENT

Russell Almaraz– Appraiser from Orleans Parish Assessor's Office

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

APPROVAL OF MINUTES OF MEETING

Commissioner Potier moved to approve the meeting minutes for the Wednesday, April 5th, 2023, Open Meeting and Appeal Hearings.

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 April 12th, 2023 meeting.

Commissioner Vercher moved to approve the change orders submitted for the April 12th, 2023, meeting as recommended by staff.

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

Approve	542
Pending	24
Deny	1
Defer	0
TOTAL	567

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the April 12th, 2023, meeting.

Commissioner Jeffers moved to approve the prior pending change orders submitted for the April 12th, 2023 meeting as recommended by staff.

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

Approve	24
Deny	0
Pending	17
TOTAL	41

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 Beau Ray Guidry v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-002

The Taxpayer Beau Ray Guidry was not present. Taxpayer sent an email stating that he agrees with the Assessors Fair Market Value of \$249,900 (\$20,000 for the Land and \$229,000 for the Improvements).

Russell Almarez testified for the Assessor's office. Mr. Almarez requested that the value of the subject property be set at \$249,900 (\$20,000 for the Land and \$229,000 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 Mrs. Singley's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved to set the value of the subject property at \$249,900 (\$20,000 for the Land and \$229,000 for the Improvements).

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

Appeal of ARC Properties if Louisiana LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-001 (Settled)

Appeal of ARC Properties if Louisiana LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-002 (Settled)

Appeal of ARC Properties if Louisiana LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-003 (Settled)

Appeal of In Lance M Sannino v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-012 (Withdrawn)

Appeal of Melvin G. Ripp Jr v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22175-001 (Settled)

Appeal of Ali Movahed v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-002 (Withdrawn)

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

Appeal of Nelea Absher v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-024

The Taxpayer was not present. Taxpayer is requesting a Fair Market Value of \$713,600 (\$180,000 for the Land and \$533,600 for the Improvement).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$997,600 (\$180,000 for the Land and \$817,600 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 Mrs. Kennedy pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Potier moved to set the value of the subject property at \$997,600 (\$180,000 for the Land and \$817,600 for the Improvements).

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

Appeal of Brenda M Kennedy v. Assessor Louis Fitzmorris and St. Tammany Parish Board of Review, Docket No. 22-22103-001 (Settled)

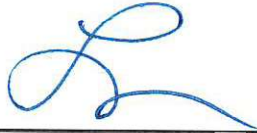
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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

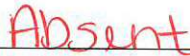
There being no objection to the motion, the motion is adopted.

Adjournment


The meeting was adjourned at 10:15 a.m.



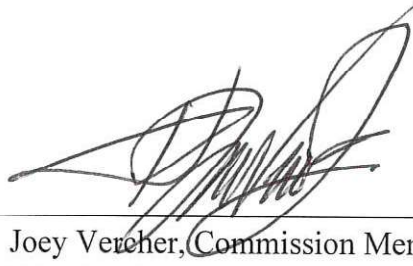
Lawrence E. Chehardy, Chairman
District 1



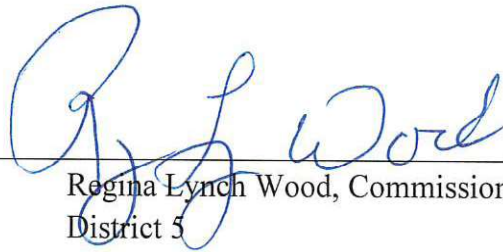
Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3



Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member
District 5