

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing
Wednesday, March 20, 2024
1051 North 3rd Street, Suite 225
Baton Rouge, Louisiana 70802

View Livestream via YouTube Channel: Louisiana Tax Commission

COMMISSION MEMBERS PRESENT*

Craig Roussel – Chairman
Kevin Guidry – Commission Member
Greg Romig – Commission Member
Brett Frazier – Commission Member
Allen Leone – Commission Member

STAFF PRESENT

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

OTHERS PRESENT

Ray Paternostro- Taxpayer
Darren Mire- New Orleans Parish Assessor Office
David Mejia- New Orleans Parish Assessor Office
Lisa Ross- New Orleans Parish Assessor Office
Gregory Miller- New Orleans Parish Assessor Office
Russell Almaraz- New Orleans Parish Assessor Office
Val Cupit- Taxpayer
Charles Emile Bruneau- Taxpayer Representative
Roger Jordan- Taxpayer

Chairman Roussel called the meeting to order at 10:00 a.m. and the roll was called.

OLD BUSINESS

APPROVAL OF MINUTES OF MEETING

Commissioner Romig moved to approve the meeting minutes for the Wednesday, March 13, 2024, Open Meeting.

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 March 20, 2024 meeting.

Commissioner Guidry moved to approve the change orders submitted for the March 20, 2024, meeting as recommended by staff.

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

Approve	632
Pending	28
Deny	0
TOTAL	660

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the March 20, 2024, meeting.

Commissioner Romig moved to approve the prior pending change orders submitted for the March 13, 2024 meeting as recommended by staff.

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

Approve	77
Deny	3
Pending	0
TOTAL	77

CONSIDERATION OF TAX SALE CANCELLATION(S):

Ms. Banks presented and discussed one (1) tax sale cancellation one in East Baton Rouge Parish due to being erroneously sold.

Commissioner Frazier moved to approve the tax sale cancellations submitted for the March 20, 2024 meeting as recommended by staff.

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

APPEALS

Drew swore in the witnesses. Appraisers sworn in via zoom.

REAL PROPERTY APPEALS

Appeal of Ray M. Paternostro v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22174-025 *(Deferred from the 3/13/2024 Appeals Hearing)*

The Taxpayer, Ray Paternostro presented on behalf of himself. Mr. Paternostro is requesting that the value of the subject property to be set at \$237,000 (\$162,000 for the Land and \$75,000 for the improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$292,000 (\$162,000 for the Land and \$130,000 for the Improvements).

Necole Singley testified as to her appraised value of \$292,000. (\$198,000 for the land and \$94,000 for the Improvements).

Commissioner Romig moved that the value of the subject property be set at \$292,000. (\$162,000 for the land and \$130,000 for the Improvements).

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

Appeal of Daniel E. Haro v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-023

The Taxpayer, Daniel E. Haro presented on behalf of himself. Mr. Haro is requesting that the value of the subject property to be set at \$430,000 (\$306,000 for the Land and \$123,400 for the improvements). Taxpayer agrees with the LTC value.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$710,000 (\$306,600 for the Land and \$403,400 for the Improvements).

Cody Lowery testified as to his appraised value of \$430,000. (\$306,600 for the Land and \$123,400 for the improvements).

Commissioner Frazier moved that the value of the subject property be set at \$430,000 (\$306,600 for the Land and \$123,400 for the Improvements).

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

Appeal of Val C. Cupit v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-006

The Taxpayer, Val C. Cupit testified on behalf of herself and the Taxpayer Representative, Charles Emile Bruneau presented on behalf of the taxpayer. The Taxpayer requested that the value of the subject property to be set at \$120,000 for the land.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$183,000 for the land.

Cody Lowery testified as to his appraised value of \$225,700 for the land.

Commissioner Romig moved that the value of the subject property be set at \$183,000 for the land.

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

Appeal of James L Perrien v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-040

The Taxpayer, James L Perrien was not presented. Mr. Perrien is requesting that the value of the subject property to be set at \$390,000 (\$140,900 for the Land and \$249,100 for the improvements). The Taxpayer agrees with the LTC value.

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$527,000 (\$140,900 for the Land and \$389,300 for the improvements).

Markae Palmer testified as to her appraised value of \$390,000 (\$140,900 for the Land and \$249,100 for the Improvements).

Commissioner Romig moved that the value of the subject property be set at \$477,200 (\$140,900 for the Land and \$336,300 for the Improvements).

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

Appeal of Roger W. Jordan Jr. v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-064

The Taxpayer, Roger Jordan presented on behalf of himself. Mr. Jordan is requesting that the value of the subject property to be set at \$725,000 (\$220,800 for the Land and \$504,200 for the improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$1,120,000 (\$294,400 for the Land and \$825,600 for the improvements).

Markae Palmer testified as to her appraised value of \$895,000 (\$294,000 for the Land and \$600,600 for the Improvements).

Commissioner Leone moved that the value of the subject property be set at \$895,000 (\$294,400 for the Land and \$600,600 for the Improvements).

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

Appeal of John E. Hevron v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-109

The Taxpayer, John E. Hevron was not present. Mr. Hevron is requesting that the value of the subject property to be set at \$631,749 (\$259,524 for the Land and \$372,225 for the improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$758,000 (\$324,000 for the Land and \$434,000 for the improvements).

Commissioner Romig moved that the value of the subject property be set at \$758,000 (\$324,000 for the Land and \$434,000 for the improvements).

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

Appeal of ARC Properties of Louisiana, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-013 (Settled)

Appeal of ARC Properties of Louisiana, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-014 (Settled)

Appeal of ARC Properties of Louisiana, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-015 (Settled)

Appeal of Arlene G. Bates v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22172-079 (Withdrawn)

Appeal of Robert Warren v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-011 (Settled)

Appeal of Tyler Schaefer v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-053 (Settled)

Appeal of Stephen A. Keighery v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-108 (Settled)

CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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

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

Adjournment

The meeting was adjourned at 11:42 a.m.

Craig Roussel, Chairman
District 2

Allen Leone, Commission Member
District 1

Greg Romig, Commission Member
District 3

Kevin Guidry, Commission Member
District 4

Brett Frazier, Commission Member
District 5