

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, August 16, 2023

900 North 3rd Street, Senate Room E
Baton Rouge, Louisiana 70802

View Livestream via YouTube Channel: Louisiana Tax Commission

COMMISSION MEMBERS PRESENT*

Lawrence Chehardy- Chairman
Ben Jeffers – Commission Member
Sandra Potier – Commission Member
Joey Vercher – Commission Member
Regina Lynch Wood – Commission Member

STAFF PRESENT

Tanasha Malveaux-TC Assistant Director
Drew Hoffman – Special Counsel to the Commission
Michael Matherne- LTC Administrator

OTHERS PRESENT

Gabe Marceaux- Vermilion Assessor's Office
Bob Adair- Advatous/LMOGA
Jeannie Archer- Concordia Assessor's Office
Matt Taylor- Catahoula Assessor's Office
Andrew Mize- Pritchard & Abbott
Rodney Kret
Jay Adams
Devin Dedon-LPFD3
Thomas Stone- OSFM
Myles Rouse- LPFD3
Wendy Aguiard- Calcasieu Assessor's Office
Wendy Thibodeaux- Lafourche Assessor's Office
Reuben Rangel- Advantous Consulting

Brenna Bailey- Advantous Consulting
Lonay Grabert- Terrebonne Assessor's Office

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

PRESENTATION OF REBUTTALS FOR AMENDING AND/OR ADOPTING TAX COMMISSION REAL/PERSONAL PROPERTY RULES AND REGULATIONS FOR TAX YEAR 2024

Chapter 3- Real & Personal Property, Electronic Tax Roll Specs

1. Louisiana Tax Commission- Alternative Proposal

No Speaker

Chapter 7- Watercraft

1. Lafourche Parish Assessor's Office (Assessor Wendy Thibodeaux)

Assessor Wendy Thibodeaux objects to combining vessel listings because the current LAT form does not provide for that. Assessor Thibodeaux also objects to the change to tonnage as the method to valuing the vessels. She stated she could not find anything to support that method of valuation. She also stated that tonnage can be changed to accommodate contracts.

2. Offshore Marine Service Association (Jay Adams and Hornbeck)

Jay Adams objects due to lack of data and availability of the data to determine if Assessor's proposal is feasible.

Chapter 25- Oil and Gas Properties

1. Louisiana Assessors' Association (Assessor Wendy C. Aguillard)

Assessor Wendy Aguillard requested that the commission not adopt any proposal relating to carbon capturing as it is new. Assessor Aguillard requested that the commission create a working group.

REMARKS BY THE CHAIRMAN AND COMMISSION MEMBERS

FUTURE NOTICES

Upcoming Hearing Dates- Louisiana State Capitol- Senate Committee Room F Baton Rouge, La 70804

September 20, 2023
10:00 A.M.
Tentative Adoption Proceeding

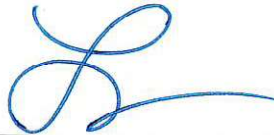
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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

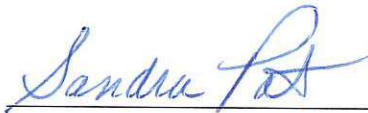
There being no objection to the motion, the motion is adopted.

Adjournment

The meeting was adjourned at 10:37 a.m.



Lawrence E. Chehardy, Chairman
District 1



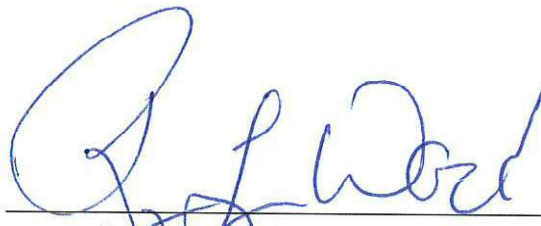
Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3

Absent

Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member
District 5