

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, April 19th, 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
Joey Vercher – Commission Member
Regina Lynch Wood – Commission Member

ABSENT STAFF

Sandra Potier – 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
Kevin Hilbert- Kevin Hilbert & Associates
Keith McCulloch- SBP

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

APPROVAL OF MINUTES OF MEETING

Commissioner Jeffers moved to approve the meeting minutes for the Wednesday, April 12th, 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 19th, 2023 meeting.

Commissioner Wood moved to approve the change orders submitted for the April 19th, 2023, meeting as recommended by staff.

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

Approve	485
Pending	23
Deny	1
Defer	0
TOTAL	509

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the April 19th, 2023, meeting.

Commissioner Vercher moved to approve the prior pending change orders submitted for the April 19th, 2023, meeting as recommended by staff.

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

Approve	27
Deny	0
Pending	14
TOTAL	41

CONSIDERATION OF TAX SALE CANCELLATIONS

Ms. Banks presented and discussed three (3) tax sale cancellation in One (1) Livingston Parish due to being erroneously sold and two (2) in Jefferson Parish due to being dually assessed.

Commissioner Jeffers moved to approve the tax sale cancellations submitted for the April 19, 2023 meeting as recommended by staff.

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

APPEALS

Chairman Chchardy 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 4821 Prytania Street v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-004 (Settled)

Appeal of Assessor Erroll G. Williams and Orleans Parish Board of Review v. Kim B. Beomjune, Docket No. 22-22172-014

Taxpayer was not present. Taxpayer settled with the Assessor's office for a total value of \$1,950,000 for the subject property (\$546,600 for the Land and \$1,403,400 for the Improvements.)

Russell Almaraz testified for the Assessor's office. Mr. Almaraz agreed with the settlement for the subject property for a total value of \$1,950,000 (\$546,600 for the Land and \$1,403,400 for the Improvements.)

Commissioner Wood moved to set the value of the subject property at \$1,950,000 (\$546,600 for the Land and \$1,403,400 for the Improvements.)

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

Appeal of Assessor Erroll G. Williams and Orleans Parish Board of Review v. Rodrigue Realty, Docket No. 22-22172-015 (Withdrawn)

Appeal 1900 Magazine Street v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22174-006

Taxpayer was not present. Taxpayer settled with the Assessor's office for a total value of \$371,800 for the subject property (\$70,900 for the Land and \$300,900 for the Improvements.)

Russell Almaraz testified for the Assessor's office. Mr. Almaraz agreed with the settlement for the subject property for a total value of \$371,800 (\$70,900 for the Land and \$300,900 for the Improvements.)

Commissioner Jeffers moved to set the value of the subject property at \$371,800 (\$70,900 for the Land and \$300,900 for the Improvements.)

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

Appeal of Brinson Capital v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-010

Taxpayer was not present. Taxpayer settled with the Assessor's office for a total value of \$988,000 for the subject property (\$115,200 for the Land and \$872,800 for the Improvements.)

Russell Almaraz testified for the Assessor's office. Mr. Almaraz agreed with the settlement for the subject property for a total value of \$988,000 for the subject property (\$115,200 for the Land and \$872,800 for the Improvements.)

Commissioner Vercher moved to set the value of the subject property at \$988,000 for the subject property (\$115,200 for the Land and \$872,800 for the Improvements.)

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

Appeal of 1128 Fern LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22177-002

Taxpayer was not present. Taxpayer settled with the Assessor's office for a total value of \$650,000 for the subject property (\$141,600 for the Land and \$508,400 for the Improvements.)

Russell Almaraz testified for the Assessor's office. Mr. Almaraz agreed with the settlement for the subject property for a total value of \$650,000 for the subject property (\$141,600 for the Land and \$508,400 for the Improvements.)

Commissioner Jeffers moved to set the value of the subject property at \$650,000 for the subject property (\$141,600 for the Land and \$508,400 for the Improvements.)

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

Appeal of Horatio S. Eustis v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22177-004

Taxpayer was not present. Taxpayer settled with the Assessor's office for a total value of \$650,000 for the subject property (\$314,700 for the Land and \$335,300 for the Improvements.)

Russell Almaraz testified for the Assessor's office. Mr. Almaraz agreed with the settlement for the subject property for a total value of \$650,000 for the subject property (\$314,700 for the Land and \$335,300 for the Improvements.)

Commissioner Wood moved to set the value of the subject property at \$650,000 for the subject property (\$314,700 for the Land and \$335,300 for the Improvements.)

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

Appeal of SBP St. Peter v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-004

Keith McCulloch, CFO and Kevin Hilbert, Taxpayer Representative agreed to a settlement with the Assessor's office for a total value of \$3,138,200 for the subject property (\$435,000 for the Land and \$2,703,200 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz agreed with the settlement for the subject property for a total value for improvements only of \$2,703,200 for the subject property. The Land is assessed under a separate account.

Commissioner Wood moved to set the value of the subject property at \$2,703,200 improvements only.

Appeal of SBP L9, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22173-001 thru 22-22173-030

Keith McCulloch, CFO and Kevin Hilbert, Taxpayer Representative agreed to a settlement with the Assessor's office for a total value of \$2,800,000 for the subject property (\$283,900 for the Land and \$2,516,100 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$2,800,000 for the subject property (\$283,900 for the Land and \$2,516,100 for the Improvements).

Commissioner Vercher moved to set the value of the subject property at \$2,800,000 for the subject property (\$283,900 for the Land and \$2,516,100 for the Improvements).

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

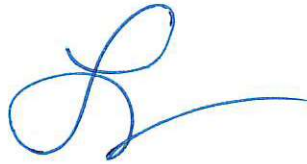
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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 11:05 a.m.



Lawrence E. Chehardy, Chairman
District 1

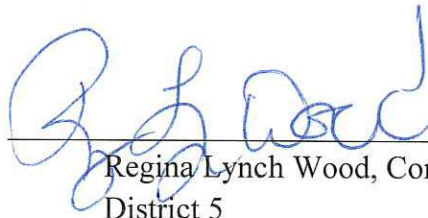
Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3



Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member
District 5