

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, August 23, 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
Sandra Potier – Commission Member
Regina Lynch Wood – Commission Member

ABSENT

Joey Vercher – Commission Member

STAFF PRESENT

Drew Hoffman – Special Counsel to the Commission
Shandrekia Banks- Admin Program Specialist

OTHERS PRESENT

Attorney Brian Eddington
Michael Lateur- Kroll
Chris Guillory- Evangeline Parish Assessor

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

OLD BUSINESS

APPROVAL OF MINUTES OF MEETING

Chairman Chehardy moved to defer the meeting minutes for the Wednesday, August 16, 2023, Rules and Regulations Rebuttal Meeting.

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

Commission Potier moved to approve the meeting minutes for the Wednesday, August 16, 2023, 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 August 23, 2023 meeting.

Commissioner Wood moved to approve the change orders submitted for the August 23, 2023, meeting as recommended by staff.

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

Approve	307
Pending	24
Deny	0
TOTAL	331

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the August 23, 2023, meeting.

Commissioner Potier moved to approve the prior pending change orders submitted for the August 23, 2023 meeting as recommended by staff.

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

Approve	5
Deny	0
Pending	0
TOTAL	5

CONSIDERATION OF TAX SALE CANCELLATION(S)

Ms. Banks presented and discussed One (1) tax sale cancellations. One (1) in Livingston Parish due to Office Error.

Commissioner Jeffers moved to approve the tax sale cancellations submitted for the August 23, 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 Cameron International Corp v. Assessor Chris Guillory and Evangeline Parish Board of Review, Docket No. 22-22039-001

The Taxpayer Representatives, Michael Lateur testified on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at \$64,213,206.

Assessor Chris Guillory testified on behalf of the Assessor's office. Mr. Eddington requested that the value of the subject property be set at \$106,659,000.

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,

Chairman Chehardy moved to take the matter under advisement.

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

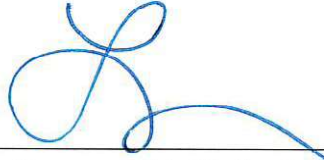
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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

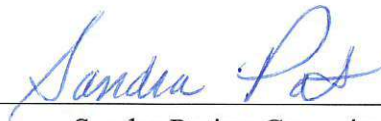
There being no objection to the motion, the motion is adopted.

Adjournment

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



Lawrence E. Chehardy, Chairman
District 1



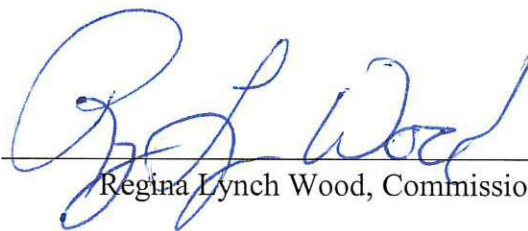
Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3

ABSENT

Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member