

# LOUISIANA TAX COMMISSION

Minutes of LTC Open Meeting

Thursday, November 10, 2022

Louisiana Tax Commission  
Baton Rouge, Louisiana

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## **COMMISSION MEMBERS PRESENT\***

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

\*constituting a quorum

## **STAFF PRESENT**

Shandrekia Banks – Administrative Program Specialist  
Tanasha Malveaux- TC Assistant Director  
Drew Hoffman- Special Counsel to the Commission  
Michael Matherne- Administrator

## **OTHERS PRESENT**

Brian Eddington- B.E. Law  
Assessor Wendy Thibodeaux- Lafourche Parish Assessor  
Jessica W. Swift- Lafourche Parish Assessor  
April Harris- Cantium  
Kenneth Beer- Cantium  
Kyle Polozola- Kean Miller  
Amy Brumfield- Kean Miller  
Phyllis Sims- Kean Miller

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

## **OLD BUSINESS**

## **APPROVAL OF MINUTES OF MEETING**

Commissioner Potier moved to approve the meeting minutes for the Wednesday, November 02, 2022 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 November 10<sup>th</sup>, 2022, meeting.

Commissioner Wood moved to approve the change orders submitted for the November 10<sup>th</sup>, 2022, meeting as recommended by staff.

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

Approve	1026
Pending	18
Deny	3
Deferred	71
TOTAL	1118

## **PRIOR PENDING CHANGE ORDERS**

Ms. Banks presented and discussed the prior pending change orders submitted for the November 10<sup>th</sup>, 2022, meeting.

Commissioner Vercher moved to approve the prior pending change orders for the November 10<sup>th</sup>, 2022, meeting as recommended by staff.

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

Approve	18
Deny	0
Remaining	52
TOTAL	70

**CONSIDERATION OF TAX SALE CANCELLATION(S)**

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

Commissioner Jeffers moved to approve the tax sale cancellation submitted for the November 10<sup>th</sup>, 2022, meeting as recommended by staff.

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

**CONSIDERATION OF THE 2019-2022 1<sup>st</sup> QUARTER SUPPLEMENTAL TAX ROLL FOR THE PARISH OF ORLEANS:**

*(Pending outcome of Hearing on Motion to Dissolve Temporary Restraining Order by Assessor Williams in suit captioned The Folger Coffee Company versus The Louisiana Tax Commission, Suit No. 2022-10154, Division/Section E-7, Civil District Court for the Parish of Orleans, Louisiana)*

Chairman Chehardy made a motion to defer the Consideration of the 2019-2022 1<sup>st</sup> Quarter Supplemental Tax Roll for the Parish of Orleans.

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

**CONSIDERATION OF THE 2022 TAX ROLL FOR THE FOLLOWING PARISH:**

Evangeline

Ms. Banks presented and discussed the 2022 Tax Roll submitted for the November 10<sup>th</sup>, 2022, meeting.

Commissioner Wood moved to approve the 2022 Tax Roll for the parish of:

Evangeline

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

The Commission took a recess at 10:09 am to allow the appeal parties to set up and returned on the record at 10:13 am.

**APPEALS**

Appeal of Cantium LLC v. Wendy Thibodeaux and the Lafourche Parish Board of Review,  
Docket No. 21-22057-002-s

Kyle Polozola and Phyllis Sims, Tax Agents from Kean Miller presented on behalf of Cantium, LLC. Mr. Kenneth Beer and Ms. April Harris were called to testify.

Attorney Brian Eddington presented on behalf of the Lafourche Parish Assessor. Attorney Eddington called Jessica Swift to testify on the appeal of Cantium, LLC

Chairman Chehardy moved to take the Appeal of Cantium LLC v. Wendy Thibodeaux and the Lafourche parish Board of Review, Docket No. 21-22057-002-s under advisement.

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

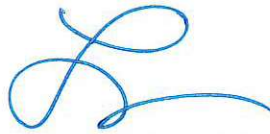
**CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION**

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

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

**Meeting Adjournment**

The meeting was adjourned at 1:31 p.m.




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Lawrence E. Chehardy, Chairman  
District 1



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Sandra Potier, Commission Member  
District 2



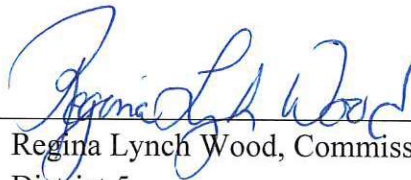
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Ben Jeffers, Commission Member  
District 3

Absent

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Joey Vercher, Commission Member  
District 4



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Regina Lynch Wood, Commission Member  
District 5