

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, April 27, 2022

1051 North 3rd Street, Suite 225
Baton Rouge, Louisiana 70802

View Livestream via YouTube Channel: Louisiana Tax Commission

COMMISSION MEMBERS PRESENT*

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

*constituting a quorum

ABSENT

None

STAFF PRESENT

Drew Hoffmann – Special Counsel to the LTC
Rajesh Jain – Tax Commission Director
Tanasha Malveaux – Tax Commission Assistant Director
Shandrekia Banks – Administrative Program Specialist
Jeff Crosby – Tax Commission Appraisal Director
Mike Allen – Tax Commission Appraisal Assistant Director
Mark Gillespie – Commission Staff Appraiser

OTHERS PRESENT

Brent Ardeneaux – Appraiser from Orleans Parish Assessor's Office
Jason DeCuir – Attorney, Advantous Consulting
Brennan Bailey – Associate, Advantous Consulting
Karl Kehoe – Taxpayer Representative, Ryan LLC

Kenneth Pickering – Attorney, Pickering & Cotogno Law Firm

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

APPROVAL OF MINUTES OF MEETING

Commissioner Jeffers moved to approve the meeting minutes for the Wednesday, April 20th, 2022, 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 27th, 2022 meeting.

Commissioner Wood moved to approve the change orders submitted for the April 27th, 2022, meeting as recommended by staff.

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

Approve	577
Pending	21
Deny	2
TOTAL	600

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the April 27th, 2022, meeting.

Commissioner Vercher moved to approve the prior pending change orders status for the April 27th, 2022, meeting as recommended by staff.

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

Approve	50
Deny	2
Remaining	11

**Consideration of the Decision(s) of the Refund of Taxes Paid in Error for the Following:
Taxpayer: Pecten Midstream LLC Tax Years: 2018, 2019, 2020**

Chairman Chehardy motioned to deny the request for Refund of Taxes Paid in Error for Taxpayer, Pecten Midstream LLC, for tax years 2018, 2019, and 2020 in the following parishes and /or cities: City of Gretna, Jefferson Parish, Plaquemines Parish, and St. Charles Parish.

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 Hoffmann swore in the witnesses.

REAL PROPERTY APPEALS

**Appeal of International River Center v. Orleans Parish Board of Review,
Docket No. 21-22171-007**

The Taxpayer Representative, Karl Kehoe of Ryan, LLC, testified on behalf of the Taxpayer, International River Center. Mr. Kehoe requests that the value of the subject property be set at \$109,880,600, \$79,735,400 for the Land and \$30,146,138 for the Improvements.

Brent Ardeneaux testified for the Assessor's office. Mr. Ardeneaux requests that the value of the subject property be set at \$132,415,600, \$79,735,400 for the Land and \$52,680,200, for the Improvements.

The Orleans Parish Board of Review has determined the value of the subject property to be \$138,269,000.

Mr. Gillespie testified as to his appraisal value of \$220,878,000 using HOST data and also an income value of \$116,343,000 using unaudited financials provided by the Taxpayer Representative.

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, and Mr. Gillespie-pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Chairman Chehardy moved to set the value of the subject property at \$116,000,000, (\$79,735,400 for the Land and \$36,264,600 for the Improvements).

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

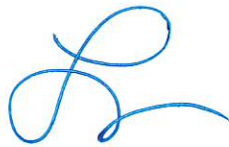
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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

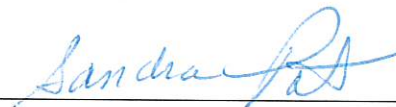
There being no objection to the motion, the motion is adopted.

Meeting Adjournment

The meeting was adjourned at 10:57 a.m.



Lawrence E. Chehardy, Chairman
District 1



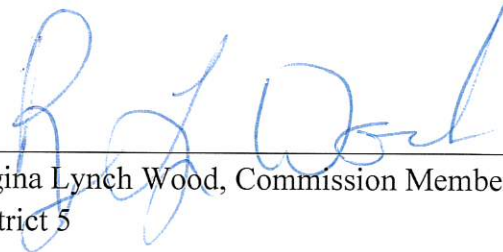
Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3



Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member
District 5