

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, July 12, 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
Regina Lynch Wood – Commission Member
Sandra Potier – Commission Member
Joey Vercher – Commission Member

STAFF PRESENT

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

OTHERS PRESENT

Angela Adolph- Kean Miller
Phyllis Sims-Kean Miller

Chairman Chehardy called the meeting to order at 11:29 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, June 28th, 2023, Open Meeting and Appeals Hearing

Docket No.	Assessment No.	Fair Market Value
21-22021-001	1010001570	\$ 18,403,435
21-22021-002	1050001430	\$ 63,553,454
Total:		\$ 81,956,889

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

B. Regency Intrastate Gas, LLC v. Franklin Parish Board of Review, Docket Nos. 19-22041-001 through -004, 20-22041-001 through -004, and 21-22041-001 through -004

Franklin Parish

Tax Year 2019

For Tax Year 2019, Chairman Chehardy hereby motions affirm the decision of the Board of Review, which upheld the assessments by the Franklin Parish Assessor, who determined the fair market value of the subject personal property to be as follows:

Docket No.	Assessment No.	Fair Market Value
19-22041-001	1800004801	\$ 22,701,479
19-22041-002	1800004800	\$ 6,645,132
19-22041-003	1700024700	\$ 6,645,132
19-22041-004	1700024701	\$ 22,701,479
Total:		\$ 58,693,222

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

Tax Year 2020

For Tax Year 2020, Chairman Chehardy moves to set the fair market value of the subject personal property in Franklin Parish to be as follows:

Docket No.	Assessment No.	Fair Market Value
20-22041-001	1800004801	\$ 13,601,974
20-22041-002	1800004800	\$ 3,870,195
20-22041-003	1700024700	\$ 3,870,195
20-22041-004	1700024701	\$ 13,601,975
Total:		\$ 34,944,339

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

Tax Year 2021

For Tax Year 2021, Chairman Chehardy moves to set the fair market value of the subject personal property in Franklin Parish to be as follows:

Docket No.	Assessment No.	Fair Market Value
21-22041-001	1700024700	\$ 3,990,833
21-22041-002	1700024701	\$ 14,571,258
21-22041-003	1800004800	\$ 3,990,833
21-22041-004	1800004801	\$ 14,571,258
Total:		\$ 37,124,182

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

C. Regency Intrastate Gas, LLC v. Jackson Parish Board of Review, Docket Nos. 19-22049-001 through -004, 20-22049-001 through -004, and 21-22049-001 through -004

Tax Year 2019

For Tax Year 2019, Chairman Chehardy moves to hereby affirm the decision of the Board of Review, which upheld the assessments by the Jackson Parish Assessor, who determined the fair market value of the subject personal property to be as follows:

Docket No.	Assessment No.	Fair Market Value
19-22049-001	2010005800	\$ 360,667
19-22049-002	2010005801	\$ 54,081,200
19-22049-003	2030030261	\$ 27,040,600
19-22049-004	2040004221	\$ 54,081,200
Total:		\$ 135,563,789

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

Tax Year 2020

For Tax 2020, Chairman Chehardy moves to set the fair market value of the subject personal property in Jackson Parish to be as follows:

Docket No.	Assessment No.	Fair Market Value
20-22049-001	2010005800	\$ 222,001
20-22049-002	2010005801	\$ 32,473,585
20-22049-003	2030030261	\$ 16,236,833
20-22049-004	2040004221	\$ 32,473,585
Total:		\$ 81,406,004

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

Tax Year 2021

For Tax Year 2021, Chairman Chehardy moves to set the fair market value of the subject personal property in Jackson Parish to be as follows:

Docket No.	Assessment No.	Fair Market Value
21-22049-001	2010005800	\$ 235,190
21-22049-002	2010005801	\$ 34,440,059
21-22049-003	2030030261	\$ 17,220,051
21-22049-004	2040004221	\$ 34,440,059
Total:		\$ 86,335,359

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

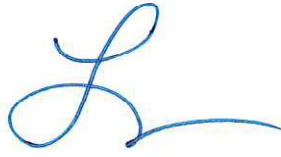
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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.

Adjournment

The meeting was adjourned at 11:45 a.m.



Lawrence E. Chehardy, Chairman
District 1



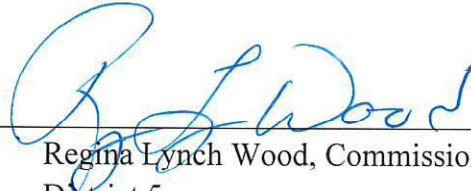
Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3



Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member
District 5