

# LOUISIANA TAX COMMISSION

Minutes of LTC Open Meeting

Wednesday, February 15, 2023

Louisiana Tax Commission  
Baton Rouge, Louisiana

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## **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**

Tanasha Malveaux- TC Assistant Director  
Drew Hoffman- LTC Special Counsel  
Patrick Matheu- LTC Appraiser  
Necole Singley- LTC Appraiser  
Tad Bolton- LTC Appraiser

## **OTHERS PRESENT**

Kelly Perrin- Court Reporter  
Wilson Hilderbrand- Taxpayer  
Ryan Hilderbrand- Visitor  
Angela Adolph- Kean Miller  
Robert Theriot- Taxpayer  
Carla Madison- Visitor  
Ann Kimble- Visitor  
John Kimble- Visitor

Assessor Wendy Thibodeaux- Lafayette Assessor  
Chief Deputy Sara Taylor- Plaquemines Assessors Office  
Robert Thomas- Plaquemines Assessors Office

Chairman Chehardy called the meeting to order at 10:01 a.m., and the roll was called.

### **APPROVAL OF MEETING MINUTES**

Commissioner Potier moved to approve the meeting minutes for the Wednesday, February 8, 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 February 15<sup>th</sup>, 2023, meeting.

Commissioner Wood moved to approve the change orders submitted for the February 15<sup>th</sup>, 2023, meeting as recommended by staff.

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

Approve	1258
Pending	29
Deny	5
Deferred	71
TOTAL	1363

### **PRIOR PENDING CHANGE ORDERS**

Ms. Banks presented and discussed the prior pending change orders submitted for the February 15<sup>th</sup>, 2023, meeting.

Commissioner Vercher moved to approve the prior pending change orders for the February 15<sup>th</sup>, 2023, meeting as recommended by staff.

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

Approve	95
Deny	0
Pending	0
TOTAL	95

### **HEARING ON MOTION FOR LEAVE TO FILE APPRAISAL REPORT IN REGENCY INTRASTATE GAS, LLC (CONSOLIDATED)**

This matter came before the Commission on February 15, 2023, regarding the Motion for Leave to File Appraisal Report filed by Taxpayer, Regency Intrastate Gas, LLC. Present were Angela Adolph, Esq., on behalf of Taxpayer, Regency Intrastate Gas, LLC and Brian Eddington, Esq., on behalf of Assessors for the Parishes of Bienville, Bossier, Caldwell, Franklin, Jackson, Lincoln, and Webster.

Ms. Adolph argued in support of the Taxpayer's motion. Mr. Eddington argued against the Taxpayer's motion.

Chairman Chehardy moved to grant leave to the Taxpayer to file the exhibit at issue "late", and grant leave to the Assessors to submit on or before Friday, February 17, 2022, any rebuttal and/or impeachment evidence in response to the Taxpayer's 2019 Appraisal Report. Chairman Chehardy noted that the other objections raised by the Assessors, including that the 2019 Appraisal Report was not timely submitted to the Assessors and that the 2019 Appraisal Report should not be considered by the Commission, are deferred to the merits of this protest. The parties also agreed that a continuance of the March 1, 2023 trial was not necessary.

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 Robert J. Theriot, Sr. v. Assessor Wendy Thibodeaux and Lafourche Parish Board of review, Docket No. 22-22057-001**

The Taxpayer, Robert Theriot, Sr. representing himself, testified that he has been a resident at the subject property for 30 years. Mr. Theriot request that the value of the subject property be set at \$93,300, with \$20,000 allocated for the Land and \$73,300 allocated for the Improvements.

Assessor Wendy Thibodeaux testified on behalf of the Lafourche Parish Assessors office. Assessor Thibodeaux request that the subject property value be set at \$155,000, with \$20,000 allocated for the Land and \$135,000 allocated for the Improvements.

Mr. Matheu testified as to his appraisal value of \$149,000.

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

Chairman Chehardy moved to set the value of the subject property at \$155,000 (\$20,000 for the Land and \$135,000 for the Improvements).

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

**Appeal of Wilson B. Hilderbrand v. Belinda Hazel and Plaquemines Parish Board of Review,  
Docket No. 22-22075-001**

The Taxpayer, Wilson B. Hilderbrand representing himself, requested that the value of the subject property be set at \$106,600, \$58,800 for the Land and \$47,800 for the Improvements.

Chief Deputy Sara Taylor testified on behalf of the Plaquemines Parish Assessors Office. Mrs. Taylor requested that the values of the subject property be set at \$120,000, \$58,800 for the Land and \$61,200 for the Improvements.

Mr. Bolton testified as to his appraisal value of \$120,000.

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, and Mr. Bolton's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Chairman Chehardy moved to uphold the value fixed by the Board of Review and to set the value of the subject property to \$120,000 (\$58,800 for the Land and \$61,200 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.

**Meeting Adjournment**

The meeting was adjourned at 12:35 p.m.

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Lawrence E. Chehardy, Chairman  
District 1



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Sandra Potier, Commission Member  
District 2



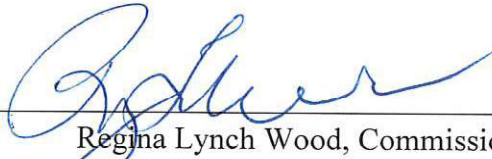
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Ben Jeffers, Commission Member  
District 3



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Joey Vercher, Commission Member  
District 4

A handwritten signature in blue ink, appearing to read 'Regina Lynch Wood', is positioned above a horizontal line.

Regina Lynch Wood, Commission Member  
District 5