

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, September 28, 2022

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

Shandrekia Banks – Administrative Program Specialist
Drew Hoffmann – Tax Commission Counsel

OTHERS PRESENT

Gerry Hartman
Robert Gautreau
Angela Adolph
Brian Eddington
James Laurent
Mike Valdery
Jim Heidel
Toby Reego
Kurt Morrison

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

APPROVAL OF MINUTES OF MEETING

Commissioner Potier moved to approve the meeting minutes for the Wednesday, September 14th, 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 September 28th, 2022 meeting.

Commissioner Wood moved to approve the change orders submitted for the September 28th, 2022, meeting as recommended by staff.

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

Approve	645
Pending	156
Deny	3
TOTAL	804

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the September 28th, 2022, meeting.

Commissioner Vercher moved to approve the prior pending change orders for the September 28th, 2022, meeting as recommended by staff.

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

Approve	48
Deny	0

Remaining	2
TOTAL	50

CONSIDERATION OF TAX SALE CANCELLATION(S)

Ms. Banks presented and discussed twelve (12) tax sale cancellations, one (1) tax sale cancellation from Franklin Parish, one (1) Tax sale cancellation from Vermilion Parish, two (2) tax sale cancellation from St. Tammany Parish, two (2) tax sale cancellations from Caddo Parish, three (3) tax sale cancellation from Livingston Parish, and three (3) tax sale cancellations from East Baton Rouge Parish.

Commissioner Jeffers moved to approve tax sale cancellation submitted for the September 28th, 2022 meeting as recommended by staff.

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

APPEALS

Personal Property

- A. Louisiana Generating v. Assessor Jimmy Laurent and Pointe Coupee Parish Board of Review Docket No. 21-22077-001

The trial of this matter was resumed after being suspended on August 10, 2022. On August 10, 2022, the Taxpayer, represented by Angela Adolph, presented its entire case-in-chief and rested.

Brian Eddington, Attorney, represented the Assessor. The Assessor, Jimmy Laurent, offered witness testimony, and called the following witnesses: Deputy Assessor Robert Gautreau and Gerry Hartman. Mr. Hartman was tendered and accepted as an expert witness.

The Assessor rested.

On rebuttal, the Taxpayer represented by Angela Adolph, called the following witnesses: Robert Reilly, Kurt Mars, and Michael Vandervelde.

At the conclusion of the trial, the Chairman requested both parties to submit post trial briefs. The Chairman also asked that the briefs include findings of fact that each side contends the Commission should adopt. The deadline for submission is October 19, 2022.

Chairman Chehardy made a motion to take Docket No. 21-22077-001 under advisement. There being no objection to the motion the motion stands adopted.

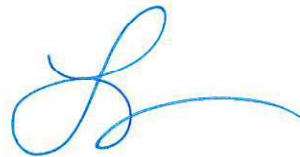
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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 2:06 p.m.



Lawrence E. Chehardy, Chairman
District 1



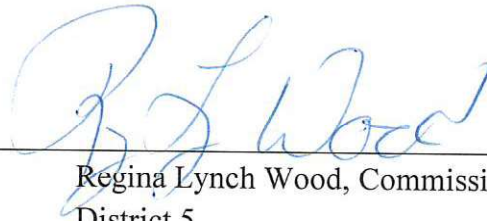
Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3



Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member
District 5