

# LOUISIANA TAX COMMISSION

Minutes of  
Open Meeting and Appeals Hearing

Wednesday, July 19, 2023

1051 North 3<sup>rd</sup> Street, Suite 225  
Baton Rouge, Louisiana 70802

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## **COMMISSION MEMBERS PRESENT\***

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

## **STAFF PRESENT**

Tanasha Malveaux-TC Assistant Director  
Drew Hoffman – Special Counsel to the Commission  
Shandrekia Banks- Admin Program Specialist

## **OTHERS PRESENT**

Brian Eddington- Eddington Law  
Deputy Assessor Ryan Friedlander- Lafourche Parish Assessors' Office  
Andrew Hall- Taxpayer Representative  
David Keddington-Taxpayer Representative  
Richard Murphy

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

## **OLD BUSINESS**

## **APPROVAL OF MINUTES OF MEETING**

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

Chairman Chehardy moved to defer the meeting minutes for the Wednesday, July 12, 2023, Open Meeting and Appeals Hearing

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 July 19, 2023 meeting.

Commissioner Wood moved to approve the change orders submitted for the July 19<sup>th</sup>, 2023, meeting as recommended by staff.

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

Approve	651
Pending	47
Deny	0
TOTAL	698

### **PRIOR PENDING CHANGE ORDERS**

Ms. Banks presented and discussed the prior pending change orders submitted for the July 19<sup>th</sup>, 2023, meeting.

Commissioner Vercher moved to approve the prior pending change orders submitted for the June 19, 2023 meeting as recommended by staff.

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

Approve	40
Deny	0
Pending	32
TOTAL	72

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

Ms. Banks presented and discussed two (2) tax sale cancellations. One (1) in Caddo Parish due to being erroneously sold and One (1) in Red River Parish due to being erroneously sold.

Commissioner Jeffers moved to approve the tax sale cancellations submitted for the July 19<sup>th</sup>, 2023 meeting as recommended by staff.

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 Deepwater Supply, Inc. v. Assessor Wendy Thibodeaux and Lafourche Parish Board of Review, Docket No. 22-22057-025**

The Taxpayer Representatives, Andrew Hall and David Keddington testified on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at \$8,733,000.

Brian Eddington and Deputy Assessor Ryan Friedlander testified on behalf of the Assessor's office. Mr. Eddington requested that the value of the subject property be set at \$23,287,867.

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,

Chairman Chehardy moved to take the matter 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.

**Adjournment**

The meeting was adjourned at 11:47 a.m.



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Lawrence E. Chehardy, Chairman  
District 1



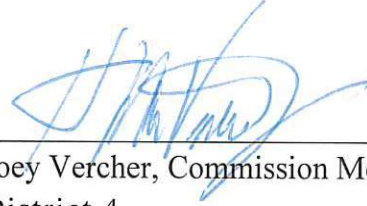
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Sandra Potier, Commission Member  
District 2



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Ben Jeffers, Commission Member  
District 3



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Joey Vercher, Commission Member  
District 4



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Regina Lynch Wood, Commission Member  
District 5