**LOUISIANA TAX COMMISSION**

Minutes of

Open Meeting and Appeals Hearing

Wednesday, June 28, 2023

1051 North 3rd Street, Suite 225

Baton Rouge, Louisiana 70802

**View Livestream via YouTube Channel:** Louisiana Tax Commission

**COMMISSION MEMBERS PRESENT\***

Lawrence Chehardy- Chairman

Ben Jeffers – Commission Member

Sandra Potier – Commission Member

Joey Vercher – Commission Member

**ABSENT**

Regina Lynch Wood – Commission Member

**STAFF PRESENT**

Tanasha Malveaux-TC Assistant Director

Drew Hoffman – Special Counsel to the Commission

Jeffery Crosby- TC Director

Mark Gillespie- TC Appraiser

George Wallace- TC Appraiser

**OTHERS PRESENT**

Russell Almaraz– Appraiser from Orleans Parish Assessor's Office

Chin Lee- Taxpayer

Chen Lee- Taxpayer

Stephen Parker- Tulane

 Chairman Chehardy called the meeting to order at 10:01 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 14, 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 June 28th, 2023 meeting.

Commissioner Potier moved to approve the change orders submitted for the June 28th, 2023, meeting as recommended by staff.

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

Approve 576

 Pending 60

 Deny 1

 TOTAL 637

**PRIOR PENDING CHANGE ORDERS**

Ms. Banks presented and discussed the prior pending change orders submitted for the June 28th, 2023, meeting.

Commissioner Vercher moved to approve the prior pending change orders submitted for the June 28, 2023 meeting as recommended by staff.

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

Approve 42

Deny 0

Pending 0

TOTAL 42

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

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

Commissioner Jeffers moved to approve the tax sale cancellations submitted for the June 28th, 2023 meeting as recommended by staff.

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

**CONSIDERATION OF THE 2023 ORLEANS TULANE ALLOCATION REPORT**

Chairman Chehardy moved to approve the 2023 Orleans Tulane Allocation Report.

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 Star Hospitality LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-014**

The Taxpayer Representative, Chen Lee testified on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at $10,144,100 ($771,000 for land and $9,373,000 for the Improvements).

Russell Almaraz testified for the Assessor’s office. Mr. Almaraz requested that the value of the subject property be set at $15,000,000 ($771,100 for land and $14,228,900 for the Improvements).

Mark Gillespie testified as to his appraised value of $18,104,000 for the value of the subject property.

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’s pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Vercher moved to set the value of the subject property at $15,000,000 ($771,100 for land and $14,228,900 for the Improvements).

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

**Appeal of MWT New Orleans II LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22173-041**

The Taxpayer Representative, Angela Adolph emailed on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at $2,704,000 ($496,000 for land and $2,208,000 for the Improvements).

Russell Almaraz testified for the Assessor’s office. Mr. Almaraz requested that the value of the subject property be set at $2,704,000 ($496,000 for land and $2,208,000 for the Improvements).

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. Wallace’s pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved to set the value of the subject property at $2,704,000 ($496,000 for land and $2,208,000 for the Improvements).

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

**Appeal of SST Magazine, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22176-022**

The Taxpayer Representative, Angela Adolph emailed on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at $3,166,000 ($2,107,600 for land and $1,058,400 for the Improvements).

Russell Almaraz testified for the Assessor’s office. Mr. Almaraz requested that the value of the subject property be set at $3,166,000 ($2,107,600 for land and $1,058,400 for the Improvements).

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. Wallace’s pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Potier moved to set the value of the subject property at $3,166,000 ($2,107,600 for land and $1,058,400 for the Improvements).

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

**Appeal of Waleli, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22173-039**

The Taxpayer Representative, Angela Adolph emailed on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at $2,620,000 ($806,100 for land and $1,813,900 for the Improvements).

Russell Almaraz testified for the Assessor’s office. Mr. Almaraz requested that the value of the subject property be set at $2,260,000 ($806,100 for land and $1,813,900 for the Improvements).

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. Wallace’s pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved to set the value of the subject property at $2,620,000 ($806,100 for land and $1,813,900 for the Improvements).

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

**Appeal of Canal WG, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-016**

The Taxpayer Representative, Angela Adolph emailed on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at $1,529,900 ($584,000 for land and $945,900 for the Improvements).

Russell Almaraz testified for the Assessor’s office. Mr. Almaraz requested that the value of the subject property be set at $1,529,900 ($584,000 for land and $945,900 for the Improvements).

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. Wallace’s pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Vercher moved to set the value of the subject property at $1,529,900 ($584,000 for land and $945,900 for the Improvements).

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

**Appeal of Canal WG, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-017**

The Taxpayer Representative, Angela Adolph emailed on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at $689,800 ($288,000 for land and $401,800 for the Improvements).

Russell Almaraz testified for the Assessor’s office. Mr. Almaraz requested that the value of the subject property be set at $689,800 ($288,000 for land and $401,800 for the Improvements).

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. Wallace’s pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Potier moved to set the value of the subject property at $689,800 ($288,000 for land and $401,800 for the Improvements).

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

**Appeal of Canal WG, LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22171-018**

The Taxpayer Representative, Angela Adolph emailed on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at $687,300 ($288,000 for land and $399,300 for the Improvements).

Russell Almaraz testified for the Assessor’s office. Mr. Almaraz requested that the value of the subject property be set at $687,300 ($288,000 for land and $399,300 for the Improvements).

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. Wallace’s pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Jeffers moved to set the value of the subject property at $687,300 ($288,000 for land and $399,300 for the Improvements).

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

 A motion to reconsider the approval of Change Orders for the June 28, 2023, was made by Chairman Chehardy.

Without objection the motion was approved.

 Ms. Banks presented amended Change Orders for the June 28, 2023, meeting.

Commissioner Potier moved to approve the change orders submitted for the June 28, 2023, meeting as recommended by staff.

Approve 577

 Pending 59

 Deny 1

 TOTAL 637

**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.

**Adjournment**

The meeting was adjourned at 10:46 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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 District 5