

# **LOUISIANA TAX COMMISSION**

Minutes of  
Open Meeting and Appeals Hearing

Wednesday, October 11, 2023  
1051 North 3<sup>rd</sup> 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  
Regina Lynch Wood – Commission Member  
Joey Vercher – Commission Member

## **STAFF PRESENT**

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

## **OTHERS PRESENT**

Assessor Wendy Thibodeaux- Lafourche Parish Assessor's Office  
April Harris- Cantium  
Ken Beer- Cantium  
Alaina Dilaura- Together Louisiana  
Reese Williamson- Weiler & Rees  
Phyllis Sims- Kean Miller  
Jessica Swift- Lafourche Parish Assessor's Office

Chairman Chehardy called the meeting to order at 10:04 a.m. and the roll was called.

## **OLD BUSINESS**

## **APPROVAL OF MINUTES OF MEETING**

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

Ms. Banks presented and discussed three (3) tax sale cancellations. Two (2) in Livingston Parish one due to being erroneously sold and one for being dually assessed. One (1) in East Baton Rouge Parish due to being erroneously sold.

Commissioner Jeffers moved to approve the tax sale cancellations submitted for the October 11, 2023 meeting as recommended by staff.

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

**CONSIDERATION OF THE APPROVAL OF THE 2023 TAX ROLLS FOR THE FOLLOWING PARISHES:**

Bienville    Rapides    Union    Morehouse    Tensas  
East Carroll    St. James    Caldwell    Sabine    West Carroll

Ms. Malveaux presented and discussed the 2023 Tax Rolls submitted for the October 18<sup>th</sup>, 2023, meeting.

Commissioner Vercher moved to approve the 2023 Tax Rolls for the parishes of:

Bienville    Rapides    Union    Morehouse    Tensas  
East Carroll    St. James    Caldwell    Sabine    West Carroll

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

**CONSIDERATION OF THE APPROVAL OF THE 2020-2023 ORLEANS QTR. 2 SUPPLEMENTAL TAX ROLL**

Commissioner Vercher moved to approve 2020-2023 2<sup>nd</sup> Quarter Supplemental Tax Roll for the Parish of Orleans.

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

**HEARING ON ASSESSOR'S MOTION IN LIMINE FILE IN CANTIUM, LLC V. LAFOURCHE PARISH, DOCKET NO. 22-22057-026**

Assessor Thibodeaux filed a Motion in Limine on September 28, 2023, seeking exclusion of Taxpayer Exhibit Nos. 10, 12.a, and 13 under La. R.S. 47:1989(C)(2)(a)(i) on the basis that the documents were not provided to her prior to the deadline for filing a complaint with the board of review. The Commission noticed the motion for hearing. The Taxpayer filed an opposition memorandum on October 6, 2023.

The Assessor appeared with counsel, Brian Eddington. She testified on her own behalf and presented testimony from April Harris, Tax Director for Cantium (cross examination). Lafourche Parish Deputy Assessor Jessica Swift was also present, but was not called to testify.

The Taxpayer was represented by counsel, Phyllis D. Sims, along with April Harris, Tax Director for Cantium, LLC and Kenneth Beer, CFO of Cantium, LLC. The Taxpayer presented testimony from April Harris. Mr. Beer was not called to testify.

After presentation of evidence, testimony, and argument, the Commission took the motion under advisement.

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.

### **Personal Property Appeals**

*Appeal of Phillips 66 v. Sara Taylor and Plaquemines Parish Board of Review Docket No. 22-22075-002 (Settled)*

## **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 12:00 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

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Regina Lynch Wood, Commission Member  
District 5