

LOUISIANA TAX COMMISSION

Minutes of LTC Open Meeting

Wednesday, March 1, 2023

Louisiana Tax Commission
Baton Rouge, Louisiana

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COMMISSION MEMBERS PRESENT*

Lawrence Chehardy – Chairman (participated virtually by consent of all parties)
Sandra Potier – Commission Member
Ben Jeffers – Commission Member
Joey Vercher – Commission Member (presiding Chairman)
Regina Lynch Wood- Commission Member

*constituting a quorum

ABSENT

None

STAFF PRESENT

Shandrekia Banks- Admin Program Specialist
Tanasha Malveaux - TC Assistant Director
Drew Hoffmann - LTC Special Counsel

OTHERS PRESENT

Megan McKourough - Energy Transfer
Mike Smith - Property Tax Partners
Suzie Hawkins - Property Tax Partners
Steve Grace - Property Tax Partners
Patricia Cartwright - Arthur Financial Services
Martin Anthony - Energy Transfer
Joz White - Energy Transfer
Ryan Lee - Energy Transfer
Christy Whittington - Caldwell Assessors Office
Assessor Rod Elrod - Franklin Assessors Office

Shelly Boehler - Energy Transfer
Scott Meredith - Caldwell Assessor
Angela Adolph - Kean Miller
Brian Eddington - Attorney-at-law

Commissioner Vercher called the meeting to order at 10:16 a.m., and the roll was called.

APPROVAL OF MEETING MINUTES

Commissioner Potier moved to approve the meeting minutes for the Wednesday, February 15, 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 March 1st, 2023, meeting.

Commissioner Wood moved to approve the change orders submitted for the March 1st, 2023, meeting as recommended by staff.

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

Approve	1331
Pending	43
Deny	19
Deferred	312
TOTAL	1705

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the March 1st, 2023, meeting.

Commissioner Potier moved to approve the prior pending change orders for the March 1st, 2023, meeting as recommended by staff.

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

Approve	25
Deny	0
Pending	4
TOTAL	29

CONSIDERATION OF TAX SALE CANCELLATIONS

Ms. Banks presented and discussed two (2) tax sale cancellation. One in Caddo Parish due to being erroneously sold and one in St. Bernard Parish due to being erroneously sold.

Commissioner Jeffers moved to approve the tax sale cancellation submitted for the March 1, 2023 meeting as recommended by staff.

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

CONSIDERATION OF THE 2023 ORLEANS MILLAGE REPORT FOR CONTRIBUTIONS TO STATE RETIREMENT SYSTEMS- BUREAU OF TREASURY

Mr. Hoffmann and Ms. Malveaux presented and discussed the 2023 Orleans Millage Report for the Contributions to State Retirement Systems- Bureau of Treasury submitted for the March 1st, 2023 meeting.

Commissioner Wood moved to approve the 2023 Orleans Parish Millage Report.

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

CONSIDERATION OF A DECISION IN THE FOLLOWING MATTER

***Cantium, LLC v. Assessor Wendy Thibodeaux and the Lafourche Parish Board of Review
Docket no. 21-22057-002***

Commissioner Wood moved to set the Fair Market Value of Cantium, LLC Docket No. 21-22057-002 to \$53,199,272.

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

APPEALS

PERSONAL PROPERTY APPEALS

The Consolidated Appeals of Regency Intrastate Gas, LLC v. Assessor Carol T. Brown and Bienville Parish Board of Review, Docket Nos. 19-22013-001 thru -035 and 21-22013-001 thru -018; Appeal of Regency Intrastate v. Assessor Bobby Edmiston and Bossier Parish Board of Review, Docket Nos. 19-22015-005 thru -009, 20-22015-001 thru -003, and 21-22015-004 thru -007; Appeal of Regency Intrastate Gas, LLC v. Assessor Billy McBride and Lincoln Parish Board of Review, Docket Nos. 19-22061-001 thru -004, 20-22061-001 thru -004, and 21-22061-001 thru -004; and Appeal of Regency Intrastate Gas, LLC v. Assessor Denise Edwards and Webster Parish Board of Review, Docket Nos. 19-22119-001, -004 thru -015 Withdrawn

On the oral motion of Attorney Angela Adolph on behalf of Regency Intrastate Gas, LLC, without objection by the parish assessors, the appeals filed by Regency Intrastate Gas, LLC concerning the parishes of Bienville, Bossier, Lincoln, and Webster were DISMISSED.

The Consolidated Appeals of Regency Intrastate Gas, LLC v. Assessor Scott Meredith and Caldwell Parish Board of Review, Docket Nos. 19-22021-001 and -002, 20-22021-001 and -002, and 21-22021-001 and -002; Appeal of Regency Intrastate Gas, LLC v. Assessor Rod Elrod and Franklin Parish Board of Review, Docket Nos. 19-22041-001 thru -004, 20-22041-001 thru -004, and 21-22041-001 thru -004; and Appeal of Regency Intrastate Gas, LLC v. Assessor Walter "Glen" Kirkland and Jackson Parish Board of Review, Docket Nos. 19-22049-001 thru -004, 20-22049-001 thru -004, and 21-22049-001 thru -004

Attorney Angela Adolph, Kean Miller, represented the Taxpayer, Regency Intrastate Gas, LLC.

Attorney Brian Eddington, attorney-at-law, represented the Caldwell Parish Tax Assessor, the Franklin Parish Tax Assessor and the Jackson Parish Tax Assessor.

The Parish Tax Assessors orally moved to sequester the non-party fact witnesses. After discussion, without opposition by the Taxpayer, the motion was granted and all non-party fact witnesses were ordered to sequester.

The Parish Tax Assessors orally objected to Taxpayer's Exhibit Nos. 2, 51, 52, and 53. After discussion, with opposition by the Taxpayer, the objections were taken under advisement and deferred to consideration of the merits of the appeals.

The Taxpayer called the following fact witnesses, each of whom were placed under oath: Martin Anthony, Ryan Lee, and Megan McKourough. The Commission heard direct and cross-examination of each of these witnesses. The Taxpayer also called and tendered Patricia Cartwright of Arthur Financial Services as an expert witness in the field of appraisal of energy businesses and related assets, including natural gas pipeline systems and related assets. The Assessor conducted voir dire of the tendered expert and objected to the scope of the tender. The Commission accepted Ms. Cartwright as an expert in the field of appraisal of energy businesses and related assets, including natural gas pipeline systems and related assets, as tendered. The Commission heard direct examination of Ms. Cartwright.

Commissioner Vercher moved to suspend the trial.

There being no objection to the motion, to 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 Jeffers moved to adjourn.

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

Meeting Adjournment

The meeting was adjourned at 5:04 p.m.



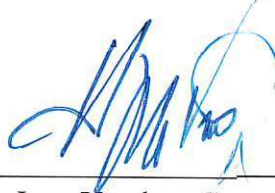
Lawrence E. Chehardy, Chairman
District 1



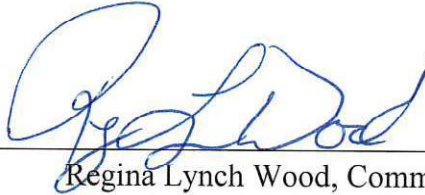
Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3



Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member
District 5