

LOUISIANA TAX COMMISSION

Minutes of
2023 Rules and Regulations Rebuttals Meeting

Wednesday, August 17th, 2022
Louisiana State Capitol, Senate Committee Room F
Baton Rouge, Louisiana 70802

COMMISSION MEMBERS PRESENT*

Lawrence Chehardy – Chairman
Sandra Potier – Commission Member
Ben Jeffers – Commission Member
Joey Vercher – Commissioner Member
Regina Lynch Wood – Commissioner Member
*constituting a quorum

STAFF PRESENT

Michael Matherne – Tax Commission Administrator
Shandrekia Banks – Admin. Program Specialist A
Drew Hoffmann – Special Counsel to the Commission
Rajesh Jain- TC Director

OTHERS PRESENT

Devin Johnson-Orleans Parish Assessors Office
Chris Guidry- OxyChem
Aliyah Saef- Exxon
Brian Landry-LCA
Jacob Johnston – Merit Advisors
Ronny LaCour – Representing GNOHA (Greater New Orleans Housing Alliance)
Gabe Marceaux – Vermilion Parish Assessor
Kathy Bertrand- Assessors Assoc.
David Carell- DOW
Andreanecca Morris – Representing GNOHA (Greater New Orleans Housing Alliance)
Reuben A. Rangel – Advantous Consulting
Daron Frederickson- LMOGA (Louisiana Mid-Continent Oil and Gas Association, and Louisiana Oil and Gas Association)
Brain Eddington- CAA
Rodney Kret- Louisiana Assessors' Association
Belinda Hazel – Plaquemines Parish Assessor
Wendy Aguiard- Louisiana Assessors' Association
Ellen Dunbar- Louisiana Assessors' Association
Broderick Bagert- Together Louisiana

Phyllis Sims- Kean Miller
Erin Hansen- Together LA
Wayne Blanchard- Assessors Association
Nichelle Taylor- GNOHA
Scott Lavergne- LAA/Cameron

Chairman Chehardy called the meeting to order at 10:00 a.m. and the roll was called.

PRESENTATION OF REBUTTALS

Andreanecia Morris and Romy LaCour testified on behalf of the Greater New Orleans Housing Alliance and the Lower 9th Ward Homeownership Association regarding Chapters 2, 9, 25, and 31. Principally, they testified as to revised procedures regarding the Orleans Parish Assessor's Office and supported the formation of a working group to formulate rules and regulations by the commission regarding the policies and procedures for assessments and change orders; Oil and Gas Properties; General Business Assessts, and Public Exposure of Assessments Appeals.

Wendy Aguillard testified on behalf of the Louisiana Assessors' Association regarding Chapter 3, Sec. 301 for Real and Personal Property and Chapter 25 for General Business Assessts

Daron Frederickson testified on behalf Louisiana Mid-Continent Oil and Gas Association regarding Chapter 9 Oil and Gas Properties and presented an initial draft of a new LAT 12 form.

The Louisiana Chemical Association (LCA) submitted a letter in support of LMOGA's rebuttal and proposed recommendations for 2023.

Testimony generally followed the docket below:

- A. Chapter 2 – Policies & Procedures for Assessments & Change Orders
 - 1. Greater New Orleans Housing Alliance (*Andreanecia Morris and Romy LaCour*)
 - 2. Louisiana Assessors' Association (*Wendy Aguillard*)
- B. Chapter 3, Sec. 301- Real and Personal Property
 - 1. Louisiana Assessors' Association (*Wendy Aguillard*)
- C. Chapter 9 – Oil and Gas Properties
 - 1. Greater New Orleans Housing Alliance (*Andreanecia Morris and Romy LaCour*)*Waived*
 - 2. Environmental Defense Fund (*Aaron Wolfe, Liz Russell, and Adam Peltz*)
 - 3. Daron Frederickson- LMOGA (Louisiana Mid-Continent Oil and Gas Association, and Louisiana Oil and Gas Association)
 - 4. Louisiana Chemical Association Concerns

- D. Chapter 25 – General Business Assets
 - 1. Louisiana Assessors’ Association (*Wendy Aguillard*)
 - 2. Greater New Orleans Housing Alliance (*Andreanecia Morris and Romy LaCour*)

- E. Chapter 31 – Public Exposure of Assessments Appeals
 - 1. Greater New Orleans Housing Alliance (*Andreanecia Morris and Romy LaCour*)
Waived

REMARKS BY THE CHAIRMAN AND COMMISSION MEMBERS

The Chairman thanked everyone who participated in the day’s hearing for their input.

FUTURE NOTICES

Upcoming Hearing Dates

Louisiana State Capital – Senate Committee Room A – Baton Rouge, LA 70804

September 21st, 2022

10:00 a.m.

Tentative Adoption Proceeding

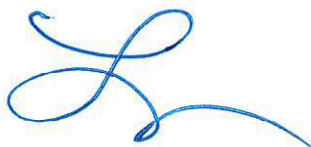
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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 10:55 a.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

Absent

Regina Lynch Wood, Commission Member
District 5