

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, June 14, 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
Regina Lynch Wood – Commission Member
Sandra Potier – Commission Member
Joey Vercher – Commission Member

STAFF PRESENT

Tanasha Malveaux-TC Assistant Director
Drew Hoffman – Special Counsel to the Commission
Jeffery Crosby- TC Director
George Wallace- TC Appraiser

OTHERS PRESENT

Russell Almaraz– Appraiser from Orleans Parish Assessor's Office
Angela Adolph- Kean Miller

Chairman Chehardy called the meeting to order at 10:02 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, May 17th, 2023, Open Meeting and Appeals Hearing

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

Commissioner Jeffers moved to approve the meeting minutes for the Wednesday, May 31st, 2023, Open Meeting and Appeals Hearing

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

CONSIDERATION OF CHANGE ORDERS

Ms. Malveaux presented and discussed the change orders submitted for the June 14th, 2023 meeting.

Commissioner Wood moved to approve the change orders submitted for the June 14th, 2023, meeting as recommended by staff.

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

Approve	720
Pending	41
Deny	3
TOTAL	764

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the June 14th, 2023, meeting.

Commissioner Vercher moved to approve the prior pending change orders submitted for the June 14, 2023 meeting as recommended by staff.

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

Approve	49
Deny	1
Pending	0
TOTAL	50

CONSIDERATION OF TAX SALE CANCELLATION(S)

Ms. Malveaux presented and discussed two (2) tax sale cancellations in Caddo Parish due to being erroneously sold and one (1) from Ouachita Parish for being erroneously sold.

Commissioner Jeffers moved to approve the tax sale cancellations submitted for the June 14th, 2023 meeting as recommended by staff.

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

CONSIDERATION OF REFUND OF TAXES PAID IN ERROR

Natchitoches Parish: Natchitoches Regional Medical Center and Northwestern Louisiana Cancer Center Tax Year 2022 (Assessment Nos. 1011014000, 1011014000, 0011014100A, and 0011014100A)

Chairman Chehardy moved to deny the refund request on the basis of the Assessor's denial.

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 Monteleone Real Estate IV LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-028

The Taxpayer Representative, Angela Adolph testified on behalf of the taxpayer. The Taxpayer requested that the value of the subject property be set at \$2,040,000 (\$513,700 for land and \$1,526,300 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$2,040,000 (\$513,700 for land and \$1,526,300 for the Improvements).

George Wallace testified as to his appraised value of \$2,040,000 for the value of the subject property.

Mr. Almaraz and Ms. Adolph agreed to waive 30 days' notice of hearing on the remaining Walgreens appeals and reschedule the hearing date to June 28, 2023 at 10:00 AM.

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 \$2,040,000 (\$513,700 for land and \$1,526,300 for the Improvements).

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

Appeal of The French Eighth (Walgreens) LLC v. Assessor Erroll G. Williams and Orleans Parish Board of Review, Docket No. 22-22172-030 (Settled)

CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

There being no further matters to come before the Commission, Commissioner Vercher moved to adjourn.

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

Adjournment

The meeting was adjourned at 10:13 a.m.



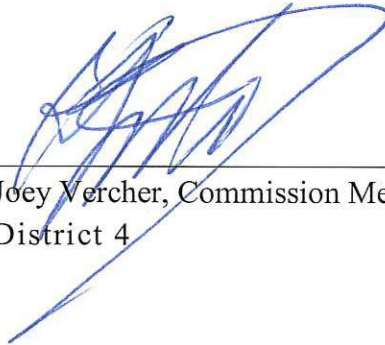
Lawrence E. Chehardy, Chairman
District 1



Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3



Joey Vercher, Commission Member
District 4

Regina Lynch Wood, Commission Member
District 5