

LOUISIANA TAX COMMISSION

Minutes of LTC Open Meeting

Thursday, March 2, 2023

Louisiana Tax Commission
Baton Rouge, Louisiana

View Livestream via YouTube Channel: Louisiana Tax Commission

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
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 10:23 a.m., and the roll was called.

APPEALS

PERSONAL PROPERTY APPEALS

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

The trial of this matter was resumed after being suspended on March 1, 2023.

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.

This matter was suspended at the conclusion of the direct examination of Taxpayer’s expert witness, Patricia Cartwright. The Commission heard cross-examination of this witness, after she was placed under oath.

The Taxpayer called the following fact witness, who was placed under oath: Steve Grace. The Commission heard direct and cross-examination of this witness.

The Taxpayer rested.

The Parish Tax Assessors called the following fact witnesses, each of whom were placed under oath: Assessor Rod Elrod, Assessor Walter “Glen” Kirkland, and Assessor Scott Meredith. The Commission heard direct and cross-examination of each of these witnesses.

The Assessor rested.

No rebuttal evidence or witnesses was presented.

The Commission requested that the parties submit post-trial briefs.

Commissioner Jeffers moved to take the matter of Regency Intrastate Gas, LLC (consolidated) under advisement.

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

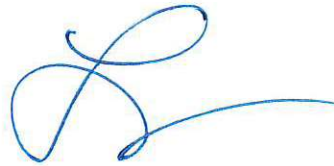
CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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 4:02 p.m.



Lawrence E. Chehardy, Chairman
District 1



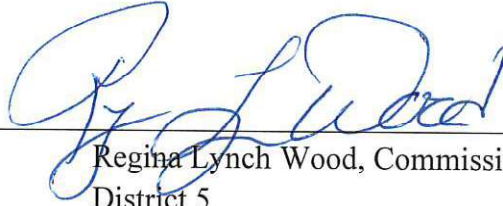
Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3



Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member
District 5