

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing
Wednesday, March 13, 2024
1051 North 3rd Street, Suite 225
Baton Rouge, Louisiana 70802

View Livestream via YouTube Channel: Louisiana Tax Commission

COMMISSION MEMBERS PRESENT*

Craig Roussel – Chairman
Kevin Guidry – Commission Member
Greg Romig – Commission Member
Brett Frazier – Commission Member
Allen Leone – Commission Member

STAFF PRESENT

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

OTHERS PRESENT

Donald Stephens- St. Mary Parish Assessor
Jarrod Longman- St. Mary Parish
Michelle Guidry
Ray Paternostro- Taxpayer
Darren Mire- New Orleans Parish Assessor Office
Brent Ardeneaux- New Orleans Parish Assessor Office
David Mejia- New Orleans Parish Assessor Office
Lisa Ross- New Orleans Parish Assessor Office
Gregory Miller- New Orleans Parish Assessor Office
Russell Almaraz- New Orleans Parish Assessor Office
Charles Landis- Taxpayer
Allen Leone Jr
Jon Renthrope- Taxpayer

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

OLD BUSINESS

APPROVAL OF MINUTES OF MEETING

Commissioner Frazier moved to approve the meeting minutes for the Wednesday, February 21, 2024, 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 13, 2024 meeting.

Commissioner Guidry moved to approve the change orders submitted for the March 13, 2024, meeting as recommended by staff.

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

| | |
|---------|-------|
| Approve | 2,632 |
| Pending | 77 |
| Deny | 1 |
| TOTAL | 2,710 |

PRIOR PENDING CHANGE ORDERS

Ms. Banks presented and discussed the prior pending change orders submitted for the March 13, 2024, meeting.

Commissioner Romig moved to approve the prior pending change orders submitted for the March 13, 2024 meeting as recommended by staff.

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

| | |
|---------|----|
| Approve | 61 |
| Deny | 3 |
| Pending | 0 |
| TOTAL | 64 |

APPEALS

Drew swore in the witnesses. Appraisers sworn in via zoom.

REAL PROPERTY APPEALS

Appeal of Ray M. Paternostro v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22174-025

The Taxpayer, Ray Paternostro presented on behalf of himself. Mr. Paternostro is requesting that the value of the subject property to be set at \$201,000 (\$126,000 for the Land and \$75,000 for the improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$292,000 (\$162,000 for the Land and \$130,000 for the Improvements).

Necole Singley testified as to her appraised value of \$292,000. (\$198,000 for the land and \$94,000 for the Improvements).

Commissioner Guidry moved that the matter be deferred until the March 20, 2024 hearing.

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

Appeal of Ray M. Paternostro v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-106

Agreement made between both parties to settle at the Louisiana Tax Commission Fair Market Value of \$202,600.

Commissioner Frazier adopted the value of the subject property agreed upon between both parties. Fair Market Value will be set at \$202,600 (\$117,600 for the Land and \$85,000 for the Improvements).

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

Appeal of Ray M. Paternostro v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-107

Agreement made between both parties to settle at the Louisiana Tax Commission Fair Market Value of \$312,000.

Commissioner Guidry adopted the value of the subject property agreed upon between both parties. Fair Market Value will be set at \$312,000 (\$198,000 for the Land and \$114,000 for the Improvements).

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

Appeal of Charles Douglas Landis v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22176-205

Agreement made between both parties to settle the value of the subject property at the Fair Market Value of \$650,000.

Commissioner Guidry adopted the value of the subject property agreed upon between both parties. Fair Market Value will be set at \$650,000 (\$176,900 for the Land and \$473,100 for the Improvements).

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

Appeal of Jon Renthrope v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22173-157

Agreement made between both parties to settle at the Louisiana Tax Commission Fair Market Value of \$290,000.

Commissioner Leone adopted the value of the subject property agreed upon between both parties. Fair Market Value will be set at \$290,000 (\$112,500 for the Land and \$177,500 for the Improvements).

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

DUAL APPEAL: Appeal of Lisa Mazique v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22174-009 & Appeal of Assessor Erroll Williams v. Lisa Mazique and Orleans Parish Board of Review, Docket No. 23-22174-090

The Taxpayer was not present. Taxpayer is requesting the value of the subject property be set at \$270,000 (\$63,000 for the Land and \$207,000 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$425,500 (\$105,000 for the Land and \$320,500 for the Improvements).

Necole Singley testified as to her appraised value of \$274,500. (\$105,000 for the Land and \$169,500 for the Improvements.)

Commissioner Romig moved that the value of the subject property be set at \$425,500 (\$105,000 for the Land and \$320,000 for the Improvements).

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

Appeal of Miriam Dungan v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22175-002

The Taxpayer was not present. Taxpayer is requesting the value of the subject property be set at \$130,000 (\$20,000 for the Land and \$110,000 for the Improvements).

Russell Almaraz testified for the Assessor's office. Mr. Almaraz requested that the value of the subject property be set at \$193,600 (\$22,900 for the Land and \$170,700 for the Improvements).

Daniel Blanchard testified to his appraised value of \$207,000. (\$22,900 for the Land and \$184,100 for the Improvements).

Commissioner Romig moved that the value of the subject property be set at \$193,600 (\$22,900 for the Land and \$170,700 for the Improvements).

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

Appeal of Schram 610 Mandeville, LLC v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22173-185 (Withdrawn)

Appeal of Schram 627 Mandeville, LLC v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22173-186 (Settled)

Appeal of Schram 801 Mandeville, LLC v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22173-185 (Settled)

Appeal of Kathryn Marie McHugh v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22174-018 (Withdrawn)

Appeal of H & SW Properties LLC v. Assessor Errol G. Williams and Orleans Parish Board of Review, Docket No. 23-22174-020 (Settled)

CLOSED EXECUTIVE SESSION

Chairman Roussel moved that the Commission go into the Closed Executive Session.

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

Upon return from Executive Session there were not votes nor decisions made during the Session.

CONSIDERATION OF ANY OTHER MATTERS THAT MAY COME BEFORE THE COMMISSION

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

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

Adjournment

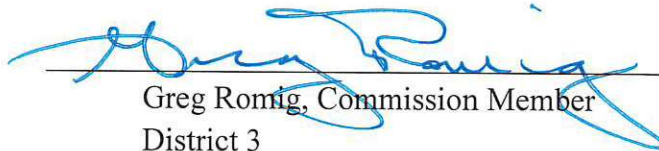
The meeting was adjourned at 12:02 p.m.



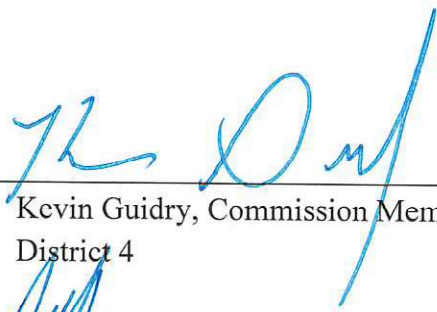
Craig Roussel, Chairman
District 2



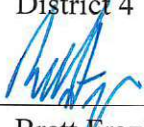
Allen Leone, Commission Member
District 1



Greg Romig, Commission Member
District 3



Kevin Guidry, Commission Member
District 4



Brett Frazier, Commission Member
District 5