

LOUISIANA TAX COMMISSION

Minutes of
Open Meeting and Appeals Hearing

Wednesday, May 18, 2022

1051 North 3rd Street, Suite 225
Baton Rouge, Louisiana 70802

View Livestream via YouTube Channel: Louisiana Tax Commission

COMMISSION MEMBERS PRESENT*

Lawrence Chehardy – Chairman
Sandra Potier – Commission Member
Ben Jeffers – Commission Member
Joey Vercher – Commission Member
Regina Lynch Wood – Commission Member

*constituting a quorum

ABSENT

None

STAFF PRESENT

Michael Matherne – Tax Commission Administrator
Rajesh Jain – Tax Commission Director
Tanasha Malveaux – Tax Commission Assistant Director
Drew Hoffmann – Special Counsel to the LTC
Jeff Crosby – Tax Commission Appraisal Director
Mike Allen – Tax Commission Appraisal Assistant Director
Alicia Labat – Commission Staff Appraiser (Virtual)

OTHERS PRESENT

Michael Deas – Taxpayer
David Soublet – Appraiser from Orleans Parish
Phyllis Sims – Attorney, Kean Miller

Kyle Polozola – Attorney, Kean Miller
Kenneth Beer – CFO, Cantium
April Harris, CPA – Tax Director, Cantium
Brian Eddington – Attorney, LAA
Wendy Thibodeaux – Lafourche Parish Assessor
Jessica Swift – Lafourche Parish Deputy Assessor

Chairman Chehardy called the meeting to order at 10:01 a.m. and the roll was called.

CONSIDERATION OF CHANGE ORDERS

Ms. Malveaux presented and discussed the change orders submitted for the May 18th, 2022 meeting.

Commissioner Wood moved to approve the change orders submitted for the May 18th, 2022, meeting as recommended by staff.

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

Approve	293
Pending	16
Deny	0
TOTAL	309

PRIOR PENDING CHANGE ORDERS

Ms. Malveaux presented and discussed the prior pending change orders submitted for the May 18th, 2022, meeting.

Commissioner Vercher moved to approve the prior pending change orders status for the May 18th, 2022, meeting as recommended by staff.

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

Approve	27
Deny	0
Remaining	6
TOTAL	33

APPEALS

Chairman Chehardy asked all those who were to testify to come forward to be sworn in.

Drew Hoffmann swore in the witnesses.

REAL PROPERTY APPEALS

Appeals of Micheal Deas v. Orleans Parish Board of Review, Docket No. 21-22172-026

The Taxpayer, Michael Deas, testified on behalf of himself. Mr. Deas requests that the value of the subject property be set at \$357,722, (\$141,400 for the Land and \$216,322, for the Improvements). Mr. Deas also requested an additional 5% reduction be granted in line with the 5% reduction to the improvement value the Assessor gave to all homeowners.

David Soublet testified for the Assessor's office. Mr. Soublet requests that the value of the subject property be set at \$374,800, (\$141,400 for the Land and \$233,400, for the Improvements).

The Orleans Parish Board of Review has determined the value of the subject property to be \$375,000.

Ms. Alicia Labat testified as to her appraisal value of \$375,000.

Mr. Soublet and the Taxpayer, Mr. Deas, agrees and requests that the value of the subject property be set at \$363,100, (\$141,400 for the Land and \$221,700, for the Improvements).

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 Ms. Labat's pre-filed appraisal as Commission Staff Exhibit 1 in globo.

Commissioner Wood moved to set the value of the subject property at \$363,100, (\$141,400 for the Land and \$221,700 for the Improvements) as agreed to by both parties.

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

Chairman Chehardy called for a break at 10:43 am. The meeting resumed at 10:51 am.

**Cantium LLC v. Lafourche Parish Board of Review,
Docket No. 20-22057-001**

Drew Hoffmann swore in the witnesses.

The Taxpayer's Attorney, Kyle Polozola of Kean Miller, called upon the Taxpayer's Witness, Kenneth Beer, Chief Financial Officer of Cantium LLC. Mr. Beer testified on behalf of the Taxpayer, Cantium LLC.

Chairman Chehardy called for a break at 12:01 pm. The meeting resumed at 12:07 pm.

The Taxpayer's Attorney, Phyllis Sims of Kean Miller, called upon the Taxpayer's Witness, April Harris, CPA, Tax Director of Cantium LLC. Ms. Harris testified on behalf of the Taxpayer, Cantium LLC. Ms. Sims, on behalf of the Taxpayer, Cantium LLC requests that the value of the subject property be set at \$23,132,826.

The Assessor's Attorney, Brian Eddington, called upon Wendy Thibodeaux, Lafourche Parish Assessor. Ms. Thibodeaux testified on behalf of herself.

Mr. Eddington called upon Jessica Swift, Lafourche Parish Deputy Assessor. Ms. Swift testified on behalf of Lafourche Parish Assessor's Office and requests that the value of the subject property be set at \$174,833,134.

The Lafourche Parish Board of Review has determined the value of the subject property to be \$174,833,134.

Witnesses for the Taxpayer and the Assessor were both cross examined by the respective attorneys representing each side.

The Commission accepted into the record the Taxpayers' pre-filed exhibits as Taxpayer Exhibit 1 in globo and the Assessors' Offices' oral testimony and pre-filed exhibits as Assessor Exhibit 1 in globo.

Chairman Chehardy moved to take the matter 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 Potier moved to adjourn.

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

Meeting Adjournment

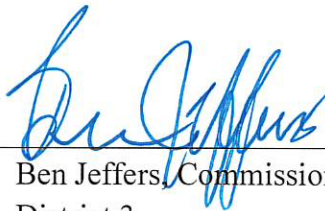
The meeting was adjourned at 2:01 p.m.

Abstained

Lawrence E. Chehardy, Chairman
District 1



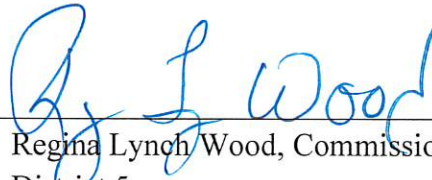
Sandra Potier, Commission Member
District 2



Ben Jeffers, Commission Member
District 3



Joey Vercher, Commission Member
District 4



Regina Lynch Wood, Commission Member
District 5