

# LOUISIANA TAX COMMISSION

Minutes of  
Open Meeting and Appeals Hearing

Wednesday, May 11, 2022

1051 North 3<sup>rd</sup> 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-Administrator  
Tanasha Malveaux – Tax Commission Assistant Director  
Shandrekia Banks – Administrative Program Specialist  
Drew Hoffmann – Special Counsel to the LTC

## **OTHERS PRESENT**

Phyllis Sims – Attorney, Kean Miller  
Kyle Polozola – Attorney, Kean Miller  
David Keddington – Vice President of Global Supply Cain, TransOcean, LTD  
Scott Creel – Appraiser, Value Resource Group  
Josh Hennessey – Partner, KPMG  
Brian Eddington – Attorney, LAA  
Wendy Thibodeaux – Lafourche Parish Assessor

Ryan Friedlander – Lafourche Parish Deputy Assessor  
Michael Tamporello – St. Mary Parish Deputy Assessor

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

**APPROVAL OF MINUTES OF MEETING**

Commissioner Potier moved to approve the meeting minutes for the Wednesday, April 20<sup>th</sup>, 2022, Public Hearing Potpourri. Open Meeting and Appeal Hearings.

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

Commissioner Jeffers moved to approve the meeting minutes for the Wednesday, April 27<sup>th</sup>, 2022, Open Meeting and Appeal Hearings.

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 May 11<sup>th</sup>, 2022 meeting.

Commissioner Wood moved to approve the change orders submitted for the May 11<sup>th</sup>, 2022, meeting as recommended by staff.

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

Approve	1,111
Pending	31
Deny	2
TOTAL	1,144

**PRIOR PENDING CHANGE ORDERS**

Ms. Banks presented and discussed the prior pending change orders submitted for the May 11<sup>th</sup>, 2022, meeting.

Commissioner Vercher moved to approve the prior pending change orders status for the May 11<sup>th</sup>, 2022, meeting as recommended by staff.

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

Approve	30
Deny	0
Remaining	2
TOTAL	32

### **CONSIDERATION OF TAX SALE CANCELLATIONS**

Chairman Chehardy moved to amend and add to the agenda a tax sale cancellation from DeSoto Parish.

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

Ms. Banks presented and discussed four (4) tax sale cancellations: one (1) East Baton Rouge Parish, one (1) DeSoto Parish, one (1) Lasalle Parish, and one (1) Ouachita Parish.

Commissioner Jeffers moved to approve tax sale cancellations submitted for the May 11<sup>th</sup>, 2022 meeting as recommended by staff.

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

### **CONSIDERATION OF FINAL DECISIONS IN THE FOLLOWING MATTERS**

#### **2726 Coliseum Street LLC v. Orleans Parish Board of Review, Docket No. 21-22174-002**

Chairman Chehardy moved to set the value of the subject property at \$835,000, (\$163,200 for the Land and \$671,800 for the Improvements).

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

#### **Suburban Gun, Rod, and Motor Club v. Plaquemines Parish Board of Review, Docket No. 21-22075-001 and Belinda Hazel v. Plaquemines Parish Board of Review, Docket No. 21-22075-004**

Chairman Chehardy moved to set the value of the subject property at \$697,800, (\$43,410 for the Land and \$654,390 for the Improvements).

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

**Delta Car Wash LLC v. Sabine Parish Board of Review, Docket No. 21-22085-001**

Chairman Chehardy moved to set the value of the subject property at \$353,331, (\$179,164 for the Land and \$174,167 for the Improvements).

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

Chairman Chehardy called for a recess at 10:08 am. The meeting resumed at 10:41 am.

**APPEALS**

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

Chairman Chehardy motioned to consolidate the following appeals: *Resource Rig Supply Inc. v. Lafourche Parish Board of Review, Docket No. 20-22057-002*; *Resource Rig Supply Inc. v. St. Mary Parish Board of Review, Docket Nos. 20-22101-001 and 20-22101-002*; and *TransOcean Offshore Ventures v. St. Mary Parish Board of Review, Docket Nos. 20-22101-003 and 20-22101-004*.

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

Drew Hoffmann swore in the witnesses.

**PERSONAL PROPERTY APPEALS**

**Consolidated Appeals of Resource Rig Supply Inc. v. Lafourche Parish Board of Review, Docket No. 20-22057-002; Resource Rig Supply Inc. v. St. Mary Parish Board of Review, Docket Nos. 20-22101-001 and 20-22101-002; and TransOcean Offshore Ventures v. St. Mary Parish Board of Review, Docket Nos. 20-22101-003 and 20-22101-004.**

The Assessor's attorney, Brian Eddington, objected to Taxpayer Exhibits 11 and 12. He also objected to the updated appraisal submitted by Taxpayer. The admissibility of the evidence was deferred to the merits of the appeal.

The Taxpayer's Attorney, Kyle Polozola of Kean Miller, called the Taxpayers' Witness, David Keddington, Vice President of Global Supply Chain for TransOcean Ltd, to testify. Mr. Keddington offered testimony on behalf of the Taxpayers, Resource Rigs Supply Inc. and TransOcean Offshore Ventures.

Chairman Chehardy called for a recess at 11:50 am. The meeting resumed at 12:15 pm.

The Taxpayers' Attorney, Phyllis Sims of Kean Miller, called the Taxpayers' Witness, Edwin Lam, Sales & Local Tax Manager of KPMG, to testify. Mr. Lam offered testimony on behalf of the Taxpayers, Resource Rigs Supply Inc. and TransOcean Offshore Ventures.

The Taxpayers' Attorney, Phyllis Sims of Kean Miller, called the Taxpayers' Witness, Scott Creel, Value Resource Group Appraiser, to testify. Mr. Creel testified to his appraisal values for the Taxpayers, Resource Rigs Supply Inc. and TransOcean Offshore Ventures.

The Taxpayer indicated that it would submit a post-hearing submission outlining its requested value(s). The Taxpayers' witnesses were cross-examined by the Assessors' attorney.

The Assessor's Attorney, Brian Eddington, called Michael Tamporello, St. Mary Parish Deputy Assessor, to testify. Mr. Tamporello offered testimony on behalf of the St. Mary Parish Assessor's Office, which argued in support of a value of the Board of Review values. The St. Mary Parish affirmed the Assessor's values, as follows:

Docket No. 20-22101-001	Assessment No. 7210016	\$ 8,270,727
Docket No. 20-22101-002	Assessment No. 7210017	\$ 464,220
Docket No. 20-22101-003	Assessment No. 7210018	\$ 21,726,480
Docket No. 20-22101-004	Assessment No. 7210019	\$ 68,418,873
	TOTAL (St. Mary Parish)	\$ 98,880,300

The Assessor's Attorney, Brian Eddington, called Ryan Friedlander, Lafourche Parish Deputy Assessor, to testify. Mr. Friedlander offered testimony on behalf of the Lafourche Parish Assessor's Office, which argued in support of a value of the Board of Review values.

The Lafourche Parish Board of Review has affirmed the Assessor's value of \$72,363,400.

The Assessor's witnesses were cross-examined by the Taxpayer's attorneys.

Subject to the evidentiary objections outlined above, 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 each 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 4:45 p.m.

Abstained

---

Lawrence E. Chehardy, Chairman  
District 1



---

Sandra Potier, Commission Member  
District 2



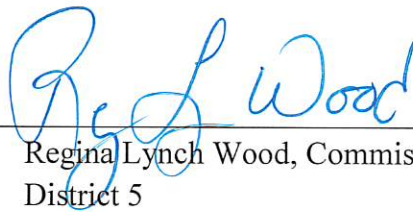
---

Ben Jeffers, Commission Member  
District 3



---

Joey Vercher, Commission Member  
District 4



---

Regina Lynch Wood, Commission Member  
District 5