

Louisiana Tax Commission  
State of Louisiana



JOHN BEL EDWARDS  
Governor

LAWRENCE E. CHEHARDY  
Chairman

**OPEN MEETING AGENDA**  
**Louisiana Tax Commission**  
**1051 North 3<sup>rd</sup> Street, Suite 225**  
**Baton Rouge, Louisiana 70802**

View Livestream via YouTube Channel: Louisiana Tax Commission

Wednesday, February 8, 2023  
10:00 AM

- I. Call to Order
- II. Roll Call
- III. Old Business
- IV. Approval of Minutes
  - A. January 25, 2023 R&R Meeting
  - B. January 25, 2023 Open Meeting
- V. Items to be Considered
  - A. Consideration of Change Orders  
*See attachments for specific change orders to be considered.*
  - B. Consideration of Tax Sale Cancellations
- VI. Closed Executive Session *See attachment*
- VII. Consideration of Any Other Matters that May Come before the Commission
- VIII. Adjournment

*This notice of public meeting hereby serves as a posting of R.S. 42:4.1 through R.S. 42:13, relative to the Louisiana's Open Meetings Law, required by R.S. 42:4.1B.*

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**LAWRENCE E. CHEARDY**  
Chairman

**NOTICE OF EXECUTIVE SESSION**

Wednesday, February 8, 2023

Pursuant to La. R.S. 42:19(A)(1)(b)(iii)(aa), the Louisiana Tax Commission hereby gives notice of its intent to hold a closed Executive Session under La. R.S. 42:16, held pursuant to La. R.S. 42:17(A)(2) for the purpose of discussing the following pending litigation:

- Amy Silvey, et al. v. Sheriff Jason Ard, et al., 21st Judicial District Court (Livingston Parish), No. 164,688, Section D
- Blake International Rigs, LLC v. Loney J. Grabert, Assessor, et al., 32nd Judicial District Court (Terrebonne Parish), No. 192531, Division A
- Cantium, LLC v. Lafourche Parish Board of Review, et al., Board of Tax Appeals, No. L01559
- Cambronne Properties, LLC v. Erroll G. Williams, et al., Civil District Court (Orleans Parish), No. 2021-02683, Division N, Section 08
- Ebrahimpour Rahim v. City of New Orleans, et al., Civil District Court (Orleans Parish), No. 22-01687, Section A-16
- Deep South Studios, LLC v. Erroll G. Williams, et al., Civil District Court (Orleans Parish), No. 18-1795, Section E-16
- Enerfin Field Services, LLC v. Vernon Parish Board of Review, 30<sup>th</sup> Judicial District Court (Vernon Parish), No. 95838, Division A
- Enerfin Field Services, LLC vs. Beauregard Parish Board of Review, 36<sup>th</sup> Judicial District Court (Beauregard Parish), No. C 2018-297, Division A
- Erroll G. Williams, in his capacity as Orleans Parish Assessor v. The Louisiana Tax Commissions, 19th Judicial District Court (East Baton Rouge Parish), No. 725278, Section 24
- Erroll G. Williams v. Arun Lakhota, et al., Civil District Court (Orleans Parish), No. 2021-03580, Division L, Section 06
- Erroll G. Williams v. Val Cupit, et al., Civil District Court (Orleans Parish), No. 2021-3092, Division M, Section 13

- Erroll G. Williams v. Victor Caronna, et al., Civil District Court (Orleans Parish), No. 2021-03581, Division E, Section 07
- Erroll G. Williams v. Victor Caronna, et al., Civil District Court (Orleans Parish), No. 2021-03586, Division D, Section 12 (*dismissed*)
- Eugenia K. Lamar v. Norman White, et al., Civil District Court (Orleans Parish), No. 20-01898, Division M-13
- Filmore Parc Apartments, II v. Norman S. Foster, et al., Civil District Court (Orleans Parish), No. 2018-00600, Division M, Section 13
- Filmore Parc Apartments, II v. Norman S. Foster, et al., Civil District Court (Orleans Parish), No. 2020-01426, Division C-10
- Filmore Parc Apartments, II v. Norman S. Foster, et al., Civil District Court (Orleans Parish), No. 2021-01233, Division E, Section 07
- Filmore Parc Apartments, II v. Norman S. Foster, et al., Board of Tax Appeals, No. L01364
- Filmore Parc Apartments, II v. Norman S. Foster, et al., Board of Tax Appeals, No. L01629
- The Folger Coffee Company v. Norman White et al., Civil District Court (Orleans Parish), No. 22-03665, Division N, Section 8
- The Folger Coffee Company v. The Louisiana Tax Commission, et al., Civil District Court (Orleans Parish), No. 2022-10154, Division E, Section 12; Louisiana Court of Appeal, Fourth Circuit, No. 2022-C-0786; Louisiana Supreme Court, No. 2022-CC-01864
- Harmony Garden Estates, LP v. Rapides Parish Sheriff Office, et al., 9th Judicial District Court (Rapides Parish), No. 264,021, Section “F”
- Kent Lattimore v. The Honorable Erroll G. Williams, Civil District Court (Orleans Parish), No. 22-00927, Division G, Section 11
- LCINNS, L.L.C. v. Wendy Aguiard, et al., 14th Judicial District Court (Calcasieu Parish), No. 18-105, Div. F
- LeBeouf Bros. Towing, LLC v. Craig Webre, et al., Board of Tax Appeals, No. L01633
- LVP 160 James East, LLC, et al. v. St. Charles Parish Board of Review, 29<sup>th</sup> Judicial District Court (St. Charles Parish), No. 87,593, Division D
- Marathon Petroleum Company, LP v. Lucien J. Gauff, et al., 40<sup>th</sup> Judicial District Court (St. John the Baptist Parish), No. 73305, Section C
- Marmac, LLC v. Craig Webre, et al., Board of Tax Appeals, No. L01631
- Marlin Enterprises, LLC v. City of New Orleans, et al., Civil District Court (Orleans Parish), No. 2021-02711, Division J, Section 15
- Martha Griset, et al. v. Erroll G. Williams, et al., Civil District Court (Orleans Parish), No. 2021-02682, Division C, Section 10
- MFLC Partners v. Norman S. Foster, et al., Civil District Court (Orleans Parish), No. 2018-00599, Division C, Section 10
- MFLC Partners v. Norma White, et al., Civil District Court (Orleans Parish), No. 2020-1424 – Section G-11

- MFLC Partners v. Norma White, et al., Civil District Court (Orleans Parish), No. 2021-01224, Division C, Section 10
- MFLC Partners v. Norma White, et al., Board of Tax Appeals, No. L01365
- MFLC Partners v. Norma White, et al., Board of Tax Appeals, No. L01628
- Michelle Rogow v. Norman White, et al., Civil District Court (Orleans Parish), No. 21-09231, Division M, Section 13
- Millett Duty Free, Inc., et al. v. City of New Orleans, et al., Civil District Court (Orleans Parish), No. 2019-02229, Division L, Section 06
- The National World War II Museum, Inc. v. Norman White, et al., Board of Tax Appeals, No. L01389
- NOHC, Inc. v. Erroll G. Williams, et al., Civil District Court (Orleans Parish), No. 2020-02373 Division I, Section 14
- Perdido Energy Louisiana, LLC v. Acadia Parish Board of Review, et al, 19<sup>th</sup> Judicial District Court (East Baton Rouge Parish), No. 693,700 c/w 693,701 c/w 693,702 c/w 693,703 c/w 693,704; Louisiana First Circuit Court of Appeal, No. 2020-CA-0962 c/w 2020-CA-0963 c/w 2020-CA-0964 c/w 2020-CA-0965 c/w 2020-CA-0966 (*final*)
- Performance Specialties, LLC v. Southern Investments & Improvements, LLC, 22nd Judicial District Court (St. Tammany Parish), No. 22-11798, Division J
- Regency Intrastate Gas, LLC v. Louisiana Tax Commission, et al, 19<sup>th</sup> Judicial District Court (East Baton Rouge Parish), No. 687,353 c/w 687,354, c/w 687,355; Louisiana First Circuit Court of Appeal, No. 2021-CA-0217 c/w 2021-CA-0273 c/w 2021-CA-0272 (*final*)
- Robert Duncan, et al. v. The City of Baton Rouge, et al., 19th Judicial District Court (East Baton Rouge Parish), No. C-679099, Div. 21/D
- Robert Spencer, et al. v. Louisiana Tax Commission, et al., Civil District Court (Orleans Parish), No. 19-3741, Division C-10
- Sierra Frac Sand, LLC v. Julian Whittington, et al., 26th Judicial District Court (Bossier Parish), No. 164,067; Louisiana Second Circuit Court of Appeal, No. 57,764-CA (*final*)
- Sierra Frac Sand, LLC v. Julian Whittington, et al., Board of Tax Appeals, No. L01333 (*dismissed*)
- Sempra Gas & Power Marketing, LLC v. K.P. Gibson, Sheriff, et al., 15th Judicial District Court (Acadia Parish), No. 2020-10063, Section "I"
- Talavera, Kirk Anthony, et al. v. Williams, Errol G., et al., Civil District Court (Orleans Parish), No. 22-05854, Division B, Section 5
- John Toerner v. Louis Fitzmorris, et al., 19<sup>th</sup> Judicial District Court (East Baton Rouge Parish), No. 722617
- University of New Orleans Research and Technology Foundation, Inc. v. Norman White, et al., Civil District Court (Orleans Parish), No. 2020-01917, Division C, Section 10
- University of New Orleans Research and Technology Foundation, Inc. v. Norman White, et al., Board of Tax Appeals, No. L01362

- University of New Orleans Research and Technology Foundation, Inc. v. Norman White, et al., Board of Tax Appeals, No. L01634
- Volkona Co/Union Bank v. Doug Welborn, et al., 19<sup>th</sup> Judicial District Court (East Baton Rouge Parish), No. 690448, Section 26; Louisiana First Circuit Court of Appeal, No. 2021-CA-1228; Louisiana Supreme Court, No. 2022-C-01509 (*final*)
- World War II Theatre, Inc. v. Norman White, et al; Civil District Court (Orleans Parish), No. 2021-01222, Division M, Section 13
- World War II Theatre, Inc. v. Norman White, et al; Board of Tax Appeals, No. L01363
- World War II Theatre, Inc. v. Norman White, et al; Board of Tax Appeals, No. L01632