

BOARD OF TAX REVIEW
BOSSIER PARISH POLICE JURY
BENTON, LOUISIANA
MINUTES

September 29, 2021

www.bossierparishla.gov

The Bossier Parish Police Jury, acting in its capacity as the Board of Tax Review, met in regular and legal session on the 29th day of September, 2021, at 2:00 p.m., in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana. The President, Mr. Jerome Darby, called the meeting to order. The invocation was given by Mr. Glenn Benton, and the pledge of allegiance was led by Mr. Tom Salzer. Ms. Rachel Hauser, Parish Secretary, called the roll, with all members present as follows:

Mr. Glenn Benton	Mr. Chris Marsiglia
Mr. Bob Brotherton	Ms. Julianna Parks
Mr. Jimmy Cochran	Mr. Mac Plummer
Mr. Jerome Darby	Mr. Doug Rimmer, Absent
Mr. Charles Gray	Mr. Philip Rodgers
Mr. John Ed Jordan	Mr. Tom Salzer

Others present were Mr. William R. Altimus, Parish Administrator; Mr. Patrick Jackson, Parish Attorney; Ms. Rachel Hauser, Parish Secretary; Ms. Stacie Fernandez, Parish Treasurer; Mr. Bobby Edmiston, Bossier Parish Tax Assessor; Mr. Scott Stephens, Bossier Parish Chief Deputy Assessor; Ms. Christina Garland, Controller/Personal Property Supervisor, Bossier Parish Assessor's Office; Mr. Reid Jones, Wiener, Weiss & Madison, legal counsel for the Bossier Parish Assessor's Office.

Ms. Hauser announced the protest of Sierra Frac Sand, LLC, 350 Ballard Road, Plain Dealing, LA. Ms. Lisa Waller, Crest Tax Partners, Mr. Scott Pemberton, Stout Risius Ross, LLC, Mr. Kim Smith, owner of Sierra Frac Sand, LLC, as well as other staff members from Sierra Frac Sand, LLC, were present. Mr. Adam Bakula, Stout Risius Ross, LLC, was present via video teleconference, on behalf Sierra Frac Sand, LLC, for Assessment No. 200379.

Ms. Waller stated that Sierra Frac Sand, LLC, (Sierra) is located at 350 Ballard Road, Plain Dealing, LA. She provided information on Sierra and the operations provided by the company. Ms. Waller also provided information on the significant challenges for Sierra beginning in 2018 to present which have adversely affected Sierra.

Ms. Waller stated that due to the significant challenges and operations of Sierra in Bossier Parish being unique, Sierra commissioned Stout Risius Ross, LLC, for a market value appraisal. She stated that the appraisal is an independent third-party appraisal and provided additional information on Stout Risius Ross, LLC.

Mr. Scott Pemberton, Stout Risius Ross, LLC, provided information on his and Mr. Bakula's work experience. He provided extensive information on the appraisal process in connection with Sierra's business, operations and equipment, and how information was obtained in order to provide an appraisal for Sierra. An Appraisal performed by Stout Risius Ross, LLC, was submitted as evidence to be considered in connection with Sierra's appeal of Assessment No. 200379.

Ms. Christina Garland, Controller/Personal Property Supervisor, Bossier Parish Assessor's Office, provided information on how the assessment of equipment is classified. She stated that in 2019, a thirty-five percent (35%) obsolescence was applied to equipment owned by Sierra and the thirty-five percent (35%) obsolescence still applies to date. She provided additional information on the process of obtaining assessed values for property owned by Sierra.

Mr. Bobby Edmiston, Bossier Parish Tax Assessor, stated that yearly the Louisiana Tax Commission (LTC) promulgates rules and regulations and creates tables for movable property for all categories based on evidence presented to them each year. Mr. Edmiston stated that the Tax Assessor has some discretion to adjust assessed values based on the evidence presented each year. He provided additional information pertaining to the thirty-five percent (35%) obsolescence provided to Sierra in 2019.

Mr. Edmiston stated that there have been numerous meetings with Sierra after the appeal was filed in order to reach an amicable resolution to this matter. He stated that financial information was requested from Sierra and that requested information was received Monday, September 27, 2021, which did not give the Assessor's Office time to analyze the financials provided for today's meeting.

Mr. Edmiston stated that Sierra is requesting a sixty-three percent (63%) reduction on the assessed value. He provided additional information on the process of obtaining assessed values.

Mr. Jordan requested additional information on assessed values of equipment at Sierra. The requested information was provided by Mr. Edmiston. Mr. Jordan stated that equipment used in this type of operation will wear out quicker than if being used for some other type of operation, and asked if that was taken into consideration when the value of the equipment was being assessed.

There was further discussion on the useful life assessed valuation of equipment which is based off tables provided by the LTC.

After further discussion, **motion was made by Mr. Benton, seconded by Mr. Gray, to uphold the assessment of property owned by Sierra Frac Sand, LLC, Personal Property, Assessment No. 200379, as established by the Bossier Parish Tax Assessor.**

The President called for public comment. There being none, **motion carried with the following votes recorded:**

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Marsiglia, Ms. Parks, Mr. Plummer, Mr. Rodgers, Mr. Salzer

NAYS: Mr. Jordan

ABSTAIN: None

ABSENT: Mr. Rimmer

September 29, 2021

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Sierra Frac Sand, LLC

Legal Description: 350 Ballard Road; CEDAR BLUFF MINE - BALLARD RD

Assessment Number: 200379

Protested Assessed Value: \$3,266,213

WHEREAS, Notice of Appeal Request for Board of Review was received via hand delivery, and Ms. Lisa Waller, Crest Tax Partners, Mr. Scott Pemberton, Stout Risius Ross, LLC, Mr. Kim Smith, owner of Sierra Frac Sand, LLC, appeared in person, and Mr. Adam Bakula, Stout Risius Ross, LLC, appeared via video teleconference before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 200379 be upheld as set by the Bossier Parish Tax Assessor at \$3,266,213.

The resolution was offered by Mr. Benton, seconded by Mr. Gray. It was duly adopted on this 29th day of September, 2021, with the following votes recorded:

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Marsiglia, Ms. Parks, Mr. Plummer, Mr. Rodgers, Mr. Salzer

NAYS: Mr. Jorden

ABSTAIN: None

ABSENT: Mr. Rimmer

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

Ms. Hauser announced the protest of Pilot Travel Centers, LLC, 490 N. Elm Street, Haughton, LA, Assessment No. 117877. No one was present.

Motion was made by Mr. Benton, seconded by Mr. Plummer, to uphold the assessment of property owned by Pilot Travel Centers, LLC, 490 N. Elm Street, Haughton, LA, Assessment No. 117877, as established by the Bossier Parish Tax Assessor.

The President called for public comment. There being none, **votes were cast, and the motion carried unanimously.**

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Pilot Travel Centers, LLC

Legal Description: 490 N Elm Street, Haughton, LA; FROM SW COR OF SE, RUN N 1296.27 FT, THENCE E 2008.34 FT FOR PT OF BEGIN, THENCE S 0 DEG 45 MIN 48 SEC W 590 FT, THENCE S 89 DEG 19 MIN 31 SEC E 700 FT, THENCE N 0 DEG 45 MIN 48 SEC E 46.12 FT, THENCE N 19 DEG 47 MIN 34 SEC W 85.44 FT, THENCE N 0 DEG 45 MIN 48 SEC E 170 FT, THENCE N 55 DEG 32 MIN 48 SEC W 144.22 FT, THENCE N 0 DEG 45 MIN 48 SEC E 213.69 FT, THENCE N 89 DEG 19 MIN 31 SEC. W 550 FT TO PT OF BEGIN, LESS TRACT DES IN VOL 494-727, SEC 17, T 18, R 11./TRS 6-C1, 6-D/ HAUGHTON.

Assessment Number: 117877

Protested Assessed Value: \$236,386

WHEREAS, Notice of Appeal Request for Board of Review was received via regular mail, and no one appeared before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 117877 be upheld as set by the Bossier Parish Tax Assessor at \$236,386.

The resolution was offered by Mr. Benton, seconded by Mr. Plummer. Upon vote, it was duly adopted on this 29th day of September, 2021.

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

Ms. Hauser announced the protests of Louisiana Riverboat Gaming Partnership, 711 Diamond Jacks Blvd., Bossier City, LA. Mr. Scott Zimmer, Keen Miller, LLP, 333 Texas Street, Suite 450, Shreveport, LA, was present on behalf of Louisiana Riverboat Gaming Partnership for Assessment Nos. 130527, 130529, and 149696.

Mr. Zimmer stated that on behalf of the taxpayer, they will rest on the written submittal. He stated that the appeal was filed to protect the taxpayer's interest. He further stated that they are working with the Tax Assessor to resolve this dispute along with prior years' appeals.

Mr. Reid Jones, Wiener, Weiss & Madison, legal counsel for the Bossier Parish Assessor's Office, stated that this matter has been litigated all the way to the Supreme Court which ruled in June of 2021, effectively upholding the Bossier Parish Assessor's assessment on these properties for the 2017 tax year.

Mr. Jones requested that the assessments as presented by the Bossier Parish Assessor be upheld for Assessment Nos. 130527, 130529, and 149696.

Motion was made by Mr. Salzer, seconded by Mr. Cochran, to uphold the assessment of property owned by Louisiana Riverboat Gaming Partnership, 711 Diamond Jacks Blvd., Bossier City, LA, for Assessment Nos. 130527, 130529, and 149696, as established by the Bossier Parish Tax Assessor.

The President called for public comment. There being none, **motion carried with the following votes recorded:**

September 29, 2021

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Jorden, Mr. Marsiglia, Ms. Parks, Mr. Plummer, Mr. Salzer
NAYS: None
ABSTAIN: None
ABSENT: Mr. Rimmer, Mr. Rodgers

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Louisiana Riverboat Gaming Partnership
 Legal Description: Louisiana Riverboat, Diamond Jacks Casino & Resort, 711 Diamond Jacks Blvd., Bossier City, Bossier Parish, LA; LOTS 100, 101, RIVERSIDE SUBDV. AND A TRACT LYING ADJACENT TO THE S. LINE OF SAID LOTS AND EXTENDING TO THE WATER'S EDGE, LESS TR DESC IN VOL 1419-806, SEC 32, T 18, R 13, PART BEING IN CADDO PARISH. LOT 102 & E 1/2 OF LOT 103, LESS TR DESC IN VOL 1419-806, RIVERSIDE SUBDV. LOT 104, LESS TR DESC IN VOL 1419-806, W 1/2 OF LOT 103, RIVERSIDE SUBDV AND BEGIN AT SW COR OF LOT 104, THENCE S 29 DEG 01 MIN 30 SEC W 1088.55 FT TO APPROX LOW WATER LINE OF RED RIVER, THENCE S 75 DEG 53 MIN 31 SEC E 77.79 FT ALONG WATER LINE, THENCE N 29 DEG 01 MIN 37 SEC E 1077.64 FT TO SE COR OF W 1/2 OF LOT 103, THENCE N 67 DEG 52 MIN 47 SEC W 75.71 FT TO PT OF BEGIN, SEC 32, T 18, R 13, PART BEING IN CADDO PARISH. LOTS 105, LESS TR DESC IN VOL 1419-806, 106, LESS TR DESC IN VOL 1419-806, 107, LESS TR DESC IN VOL 1419-806, 108, LESS TR DESC IN VOL 1419-806, RIVERSIDE SUBDV AND A TRACT OF LAND CONTG 4.74 ACRES LYING ADJACENT TO SAID LOTS, SEC 32, T 18, R 13, PART BEING IN CADDO PARISH. BEGIN AT SE COR OF LOT 110, RIVERSIDE SUBDV, THENCE S 29 DEG 01 MIN 37 SEC W 1024 FT TO A PT ON HIGH BANK OF RED RIVER, THENCE N 62 DEG 37 MIN 15 SEC W ALONG SAID HIGH BANK 20.50 FT, THENCE N 29 DEG 01 MIN 37 SEC E 1021.06 FT TO REAR LOT OF SAID LOT 110, THENCE S 70 DEG 23 MIN 39 SEC E ALONG SAID LOT LINE TO SE COR OF LOT AND PT OF BEGIN, SEC 32, T 18, R 13, PART BEING IN CADDO PARISH.....A TRACT LYING ADJACENT TO THE S LINE OF LOT 109 RIVERSIDE SUBDV AND EXTENDING TO THE WATERS EDGE, SEC 32 T 18 R 13/TR 17/

Assessment Number: 130527
 Protested Assessed Value: \$274,991

WHEREAS, Notice of Appeal Request for Board of Review was received via email and facsimile, and Mr. Scott Zimmer, Keen Miller, LLP, appeared before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 130527 be upheld as set by the Bossier Parish Tax Assessor at \$274,991.

The resolution was offered by Mr. Salzer, seconded by Mr. Cochran. Upon vote, it was duly adopted on this 29th day of September, 2021, with the following votes recorded:

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Jorden, Mr. Marsiglia, Ms. Parks, Mr. Plummer, Mr. Salzer
NAYS: None
ABSTAIN: None
ABSENT: Mr. Rimmer, Mr. Rodgers

RACHEL D. HAUSER
 PARISH SECRETARY

JEROME DARBY, PRESIDENT
 BOSSIER PARISH POLICE JURY

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Louisiana Riverboat Gaming Partnership
 Legal Description: Louisiana Riverboat, Diamond Jacks Casino & Resort, 711 Diamond Jacks Blvd., Bossier City, Bossier Parish, LA; FROM THE NE COR OF SEC 32, THENCE S 1058.85 FT, THENCE W 437 FT, THENCE S 29 DEG 52 MIN W 330 FT, THENCE S 29 DEG 52 MIN W 40.68 FT, THENCE S 76 DEG W 135.40 FT, THENCE S 45 DEG 29 MIN W 69.60 FT, THENCE N 85 DEG 05 MIN W 40.90 FT, THENCE S 52 DEG 51 MIN W 164.35 FT, THENCE S 32 DEG 24 MIN W 105.80 FT, THENCE S 49 DEG 59 MIN W 124.70 FT, THENCE S 68 DEG 34 MIN W 178.27 FT, THENCE S 77 DEG 51 MIN W 273.20 FT, THENCE S 83 DEG 04 MIN W 177.40 FT, THENCE N 11 DEG 48 MIN W 34.35 FT, THENCE NWLY ALONG HIGH BANK OF RED RIVER 724.10 FT, THENCE N 27 DEG 47 MIN 20 SEC E 975 FT TO PT OF BEGIN, THENCE N 27 DEG 54 MIN 48 SEC E 99.40 FT TO A PT ON THE S LINE OF RIVERSIDE DR, THENCE S 61 DEG 57 MIN 22 SEC E 50.05 FT, THENCE N 62 DEG 06 MIN 04 SEC E 200.30 FT, THENCE N 62 DEG 06 MIN 13 SEC E 120.27 FT, THENCE N 62 DEG 30 MIN 52 SEC E 262.95 FT, THE PRECEDING 4 COURSES BEING ALONG THE S LINE OF RIVERSIDE DR, THENCE S 08 DEG 13 MIN 04 SEC W 110.27 FT, THENCE S 32 DEG 25 MIN 52 SEC W 72.75 FT, THENCE S 05 DEG 21 MIN 07 SEC W 140 FT, THENCE S 52 DEG 27 MIN 06 SEC W 29.93 FT, THENCE S 04 DEG 35 MIN 37 SEC W 16.90 FT, THENCE S 52 DEG 40 MIN 18 SEC W 181.87 FT, THENCE S 36 DEG 41 MIN 12 SEC E 165.62 FT, THENCE S 08 DEG 17 MIN 08 SEC W 115.57 FT, THENCE N 82 DEG 06 MIN 22 SEC W 44.20 FT, THENCE S 07 DEG 59 MIN 31 SEC W 136.29 FT, THENCE N 82 DEG 00 MIN 29 SEC W 126.50 FT, THENCE N 38 DEG 33 MIN 09 SEC W 498.45 FT, THENCE N 27 DEG 47 MIN 20 SEC E 100 FT TO PT OF BEGIN, PT BEING IN RIVERSIDE SUBDV AND IN SEC 32, T 18, R 13./LOTS 91 THRU 99, LOTS 3-A1, 3-A2A, 3-BB1, 3-C1, 3-C2A, 3-D1/

September 29, 2021

AND BEGIN AT THE NE COR OF SEC 32, RUN THENCE S 1058.85 FT, THENCE W 437 FT, THENCE S 29 DEG 52 MIN W 330 FT TO PT OF BEGIN, THENCE S 29 DEG 52 MIN W 40.58 FT TO THE HIGH BANK OFFRED RIVER, THENCE TRAVERSING SAID HIGH BANK AS FOLLOWS: S 76 DEG 00 MIN W 135.40 FT, S 45 DEG 29 MIN W 69.60 FT, N 85 DEG 05 MIN W 40.90 FT, S 52 DEG 51 MIN W 164.35 FT, S 32 DEG 24 MIN W 105.80 FT, S 49 DEG 59 MIN W 124.70 FT, S 68 DEG 34 MIN W 178.27 FT, S 77 DEG 51 MIN W 273.20 FT, S 83 DEG 04 MIN W 177.40 FT TO THE CENTERLINE OF COOPERS BAYOU, THENCE TRAVERSING SAID CENTERLINE AS FOLLOWS: N 11 DEG 48 MIN W 52.80 FT, N 23 DEG 16 MIN E 34.35 FT, N 44 DEG 24 MIN W 119 FT, N 14 DEG 12 MIN E 87.90 FT, N 17 DEG 53 MIN E 160 FT, N 04 DEG 54 MIN E 98.25 FT, N 06 DEG 58 MIN E 63.70 FT, N 49 DEG 37 MIN E 51.30 FT, N 20 DEG 37 MIN E 34.65 FT, N 01 DEG 52 MIN E 77.10 FT, N 31 DEG 10 MIN E 52 FT, N 35 DEG 56 MIN E 60.95 FT, N 52 DEG 49 MIN E 486.90 FT, THENCE LEAVING SAID CENTERLINE OF COOPERS BAYOU, RUN S 48 DEG 20 MIN E 27.50 FT, THENCE S 49 DEG 11 MIN W 472.20 FT, THENCE S 58 DEG 04 MIN E 125.15 FT, THENCE S 82 DEG 02 MIN E 485.48 FT, THENCE S 63 DEG 31 MIN E 280.08 FT, THENCE N 85 DEG 47 MIN E 120.22 FT TO PT OF BEGIN, LESS TRACT DESC IN VOL 1153-151, 1153-159, 1163-152, SEC 32, T 18, R 13, PART BEING IN CADDO PARISH. /TRS 13-A, 20-A/ BEGIN AT THE MOST SLY CORNER COMMON TO LOTS 99 & 100, RIVERSIDE SUBDV, THENCE S 72 DEG 51 MIN 15 SEC E ALONG THE REAR LINE OF SAID LOT 99, 155.92 FT TO THE MOST SLY CORNER COMMON TO SAID LOTS 98 & 99, THENCE N 82 DEG 51 MIN 16 SEC E ALONG THE REAR LINE OF SAID LOT 98 AND THE W 1/2 OF LOT 97, 63.49 FT, THENCE S 27 DEG 33 MIN 03 SEC E ALONG A LINE BEING A SLY EXTENSION OF THE E LINE OF SAID W 1/2 OF LOT 97, 266.82 FT TO A PT IN THE CENTERLINE OF COOPERS BAYOU, THENCE TRAVERSING SAID CENTERLINE AS FOLLOWS: S 20 DEG 37 MIN W 33.91 FT, S 49 DEG 37 MIN W 51.30 FT, S 6 DEG 53 MIN W 63.70 FT, S 4 DEG 54 MIN W 98.25 FT, S 17 DEG 53 MIN W 160 FT, S 14 DEG 12 MIN W 87.90 FT, S 44 DEG 24 MIN E 119 FT, S 23 DEG 16 MIN W 39.35 FT, S 11 DEG 48 MIN E 52.80 FT INTERSECTING THE PRESENT HIGH BANK OF RED RIVER, THENCE IN A NWLY DIRECTION ALONG SAID HIGH BANK 737 FT MORE OR LESS TO A PT ON A LINE BEING A SLY EXTENSION OF THE WLY LINE OF SAID LOT 99, THENCE N 27 DEG 47 MIN 20 SEC E ALONG SAID LINE 987.70 FT TO PT OF BEGIN, LESS THAT PART DESC IN VOL 1163-152, SEC 32, T 18, R 13, PART BEING IN CADDO PARISH. /TR 22-A/ LOTS 19, 23, 24, 88, 89, & 90, LESS PART ABANDONED TO SUPER HWY, RIVERSIDE.

Assessment Number: 130529

Protested Assessed Value: \$4,468,620

WHEREAS, Notice of Appeal Request for Board of Review was received via email and facsimile, and Mr. Scott Zimmer, Keen Miller, LLP, appeared before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 130529 be upheld as set by the Bossier Parish Tax Assessor at \$4,468,620.

The resolution was offered by Mr. Salzer, seconded by Mr. Cochran. Upon vote, it was duly adopted on this 29th day of September, 2021, with the following votes recorded:

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Jorden, Mr. Marsiglia, Ms. Parks, Mr. Plummer, Mr. Salzer

NAYS: None

ABSTAIN: None

ABSENT: Mr. Rimmer, Mr. Rodgers

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

September 29, 2021

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Louisiana Riverboat Gaming Partnership

Legal Description: Louisiana Riverboat, Diamond Jacks Casino & Resort, 711 Diamond; Jacks Blvd., Bossier City, Bossier Parish, LA; BEGIN AT A PT 1058.85 FT SOUTH AND 437 FT W OF THE NE COR OF SEC 32, THENCE N 71 DEG 47 MIN W 765 FT, THENCE N 50 DEG 23 MIN 33 SEC W 50 FT, THENCE S 49 DEG 11 MIN W 471.16 FT, THENCE S 58 DEG 02 MIN 38 SEC E 125.02 FT, THENCE S 82 DEG 01 MIN 40 SEC E 485.41 FT, THENCE S 63 DEG 32 MIN E 280 FT, THENCE N 85 DEG 38 MIN 27 SEC E 119.74 FT, THENCE N 29 DEG 57 MIN 18 SEC E 330.35 FT TO THE PT OF BEGIN, SEC 32, T 18, R 13. /TR 2-A/

Assessment Number: 149696

Protested Assessed Value: \$513,688

WHEREAS, Notice of Appeal Request for Board of Review was received via email and facsimile, and Mr. Scott Zimmer, Keen Miller, LLP, appeared before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 149696 be upheld as set by the Bossier Parish Tax Assessor at \$513,688.

The resolution was offered by Mr. Salzer, seconded by Mr. Cochran. Upon vote, it was duly adopted on this 29th day of September, 2021, with the following votes recorded:

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Jorden, Mr. Marsiglia, Ms. Parks, Mr. Plummer, Mr. Salzer

NAYS: None

ABSTAIN: None

ABSENT: Mr. Rimmer, Mr. Rodgers

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

Ms. Hauser announced the protest of Diamond Jack’s Casino & Resort, 711 Diamond Jacks Blvd., Bossier City, LA. Mr. Scott Zimmer, Keen Miller, LLP, 333 Texas Street, Suite 450, Shreveport, LA, was present on behalf of Diamond Jack’s Casino & Resort for Assessment No. 146240.

Mr. Zimmer stated that on behalf of the taxpayer, they will rest on the written submittal. He stated that the appeal was filed to protect the taxpayer’s interest. He stated that they are working with the Tax Assessor to resolve this dispute along with prior years.

Motion was made by Mr. Cochran, seconded by Mr. Brotherton, to uphold the assessment of property owned by Diamond Jack’s Casino & Resort, Assessment No. 146240, as established by the Bossier Parish Tax Assessor.

The President called for public comment. There being none, **votes were cast, and the motion carried unanimously.**

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Diamond Jacks Casino & Resort

(Personal Property)

Legal Description: Personal Property located on TR 13-A, SEC 32, T18, R13, at Diamond Jacks Casino & Resort, 711 Diamond Jacks Blvd., Bossier City, Bossier Parish, LA

Assessment Number: 146240

Protested Assessed Value: \$367,989

WHEREAS, Notice of Appeal Request for Board of Review was received via email and facsimile, and Mr. Scott Zimmer, Keen Miller, LLP, appeared before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 146240 be upheld as set by the Bossier Parish Tax Assessor at \$367,989.

The resolution was offered by Mr. Cochran, seconded by Mr. Brotherton. Upon vote, it was duly adopted on this 29th day of September, 2021.

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

Mr. Hauser announced the protest of Comstock Oil & Gas of LA, Inc., 2424 Ridge Road, Rockwell, TX 75087, Assessment No. 202061. No one was present.

Motion was made by Mr. Benton, seconded by Mr. Plummer, to uphold the assessment of property owned by Comstock Oil & Gas of LA, Inc., Assessment No. 202061, as established by the Bossier Parish Tax Assessor.

The President called for public comment. There being none, **votes were cast, and the motion carried unanimously.**

September 29, 2021

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Comstock Oil & Gas of LA, Inc.

(Personal Property)

Legal Description: SWAN LAKE FLD – ANTROBUS 15 H #001-ALT – SER# 251073

Assessment Number: 202061

Protested Assessed Value: \$194,513

WHEREAS, Notice of Appeal Request for Board of Review was received via regular mail, and no one appeared before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 202061 be upheld as set by the Bossier Parish Tax Assessor, at \$194,513.

The resolution was offered by Mr. Benton, seconded by Mr. Plummer. Upon vote, it was duly adopted on this 29th day of September, 2021.

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

Mr. Hauser announced the protests of Calumet Refining, LLC, 10234 Highway 157, Princeton, LA 71067. Mr. Philp Murphy, Vice President of Calumet Refining, LLC, was present, and Mr. Billy Lewis and Ms. Donna Rudolph, Deloitte, LLP, were present via video teleconference, on behalf of Calumet Refining, LLC, for Assessment Nos. 144652 and 144653.

Mr. Murphy stated that the services of Deloitte, LLP, was obtained for a review of the Calumet Refining plant located in Princeton, LA, to determine the market value of the refinery. He stated that the oil and gas industry has been adversely impacted due to the COVID health crisis in the year 2020. He provided additional information on the adverse impact to Calumet Refining in the year 2020.

Mr. Murphy requested an economic impairment be considered on the market values for Calumet Refining, LLC.

Ms. Rudolph stated that as of January 1, 2021, U.S. refining capacity was at the highest level ever recorded. She stated that approximately twenty percent (20%) of that capacity was idled in the U.S. beginning in January of 2021. She provided additional information on refineries that closed and the over-capacity that has affected the refinery industry.

Ms. Rudolph provided additional information on the decrease in demand and how that decrease has adversely affected refineries. She also provided information pertaining to the decrease in sales and income. She also discussed supply constraints on refineries.

Ms. Rudolph provided information on how down-times and power outages at plants adversely affected supply issues, and requested an external obsolescence for the year 2020 for Calumet Refining, LLC, due to the down-times and power outages. She stated that Calumet Refineries located in other parishes in the State of Louisiana received adjustments as requested.

Ms. Rudolph requested that the evidence being presented be considered and award Calumet Refineries, LLC, an adjustment in value of the property as requested.

Mr. Marsiglia requested additional information on the number of down-hours presented. There was discussion on the down hours at Calumet Refineries in Princeton, LA.

There was discussion on the \$22 million being received by Calumet Refineries through the Industrial Tax Exemption Program.

Mr. Edmiston stated that this assessment is for movable property. He stated that the information on movable property is provided by Calumet Refineries, LLC, and those numbers presented are used to determine assessed values on the movable property based on tables provided by the LTC. He stated that being without electricity is not something that is considered in an assessment on property.

After further discussion, **motion was made by Mr. Plummer, seconded by Mr. Rodgers, to uphold the assessment of property owned by Calumet Refining, LLC, 10234 Highway 157, Princeton, LA, Assessment Nos. 144652 and 144653, as established by the Bossier Parish Tax Assessor.**

The President called for public comment. There being none, **votes were cast, and the motion carried unanimously.**

September 29, 2021

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Calumet Refining, LLC
(Personal Property)

Legal Description: PERSONAL PROPERTY LOCATED TR 11D2, SEC 33, T19, R11,
10234 Highway 157, Princeton,

Assessment Number: 144652

Protested Assessed Value: \$606,634

WHEREAS, Notice of Appeal Request for Board of Review was received via email and regular mail, and Mr. Philp Murphy, Vice President of Calumet Refining, LLC, appeared in person, and Mr. Billy Lewis and Ms. Donna Rudolph, Deloitte, LLP, appeared via video teleconference before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 144652 be upheld as set by the Bossier Parish Tax Assessor at \$606,634.

The resolution was offered by Mr. Plummer, seconded by Mr. Rodgers. Upon vote, it was duly adopted on this 29th day of September, 2021.

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Calumet Refining, LLC
(Personal Property)

Legal Description: PERSONAL PROPERTY LOCATED ON TR 12 SEC 33, T 19, R 11
10234 Highway 157, Princeton, LA

Assessment Number: 144653

Protested Assessed Value: \$7,062,997

WHEREAS, Notice of Appeal Request for Board of Review was received via email and regular mail, and Mr. Philp Murphy, Vice President of Calumet Refining, LLC, appeared in person, and Mr. Billy Lewis and Ms. Donna Rudolph, Deloitte, LLP, appeared via video teleconference before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 144653 be upheld as set by the Bossier Parish Tax Assessor at \$7,062,997.

The resolution was offered by Mr. Plummer, seconded by Mr. Rodgers. Upon vote, it was duly adopted on this 29th day of September, 2021.

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

Mr. Hauser announced the protests of Enable Midstream Partners, P.O. Box 2629, Addison, TX 75001. Mr. Tanner Franklin, Duff and Phelps, Dallas, Texas, was present via video teleconference on behalf of Enable Midstream Partners for Assessment Nos. 144464, 153553, 153554, 169857, 178032, 178054, and 178055.

Mr. Franklin requested a fifteen percent (15%) external obsolescence factor be applied to the pipeline for Enable Midstream Partners (“Enable”). He stated that in the year 2020, there was a major constraint on the oil market. He further stated that in April of 2020, oil companies cut their overall oil production by 9.7 million barrels per day which is the largest oil production cut ever negotiated aimed at stabilizing oil prices. Mr. Franklin provided additional information pertaining to the decrease in oil production.

Mr. Franklin stated that this decrease in oil production adversely affected Enable. He provided additional information supporting their request for a fifteen percent (15%) external obsolescence. He requested additional obsolescence for an idol compressor and an inactive mine.

Mr. Franklin stated that he uses the LTC tables as well to obtain assessed values. He discussed Enable’s assessments and provided additional information supporting their request for obsolescence on each assessment.

Mr. Edmiston discussed the LTC tables and the process in which LTC amends their tables each year.

After further discussion, **motion was made by Mr. Rodgers, seconded by Mr. Marsiglia, to uphold the assessment of property owned by Enable Midstream Partners, P.O. Box 2629, Addison, TX 75001, Assessment Nos. 144464, 153553, 153554, 169857, 178032, 178054, and 178055, as established by the Bossier Parish Tax Assessor.**

The President called for public comment. There being none, **motion carried with the following votes recorded:**

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Jorden, Mr. Marsiglia, Mr. Plummer, Mr. Rodgers, Mr. Salzer

NAYS: None

ABSTAIN: Ms. Parks

ABSENT: Mr. Rimmer

September 29, 2021

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Enable Midstream Partners
(Personal Property)

Legal Description: WARD 3 - PIPELINES
Assessment Number: 144464
Protested Assessed Value: \$2,587

WHEREAS, Notice of Appeal Request for Board of Review was received via email and regular mail, and Mr. Tanner Franklin, Duff and Phelps, appeared via video teleconference before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 144464 be upheld as set by the Bossier Parish Tax Assessor at \$2,587.

The resolution was offered by Mr. Rodgers, seconded by Mr. Marsiglia. Upon vote, it was duly adopted on this 29th day of September, 2021, with the following votes recorded:

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Jordan, Mr. Marsiglia, Mr. Plummer, Mr. Rodgers, Mr. Salzer

NAYS: None

ABSTAIN: Ms. Parks

ABSENT: Mr. Rimmer

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Enable Midstream Partners
(Personal Property)

Legal Description: WARD 4 - PIPELINES
Assessment Number: 153553
Protested Assessed Value: \$1,266,114

WHEREAS, Notice of Appeal Request for Board of Review was received via email and regular mail, and Mr. Tanner Franklin, Duff and Phelps, appeared via video teleconference before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 153553 be upheld as set by the Bossier Parish Tax Assessor at \$1,266,114.

The resolution was offered by Mr. Rodgers, seconded by Mr. Marsiglia. Upon vote, it was duly adopted on this 29th day of September, 2021, with the following votes recorded:

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Jordan, Mr. Marsiglia, Mr. Plummer, Mr. Rodgers, Mr. Salzer

NAYS: None

ABSTAIN: Ms. Parks

ABSENT: Mr. Rimmer

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Enable Midstream Partners
(Personal Property)

Legal Description: ELM GROVE & SLIGO EQP – MULTIPLE LOCATIONS
Assessment Number: 153554
Protested Assessed Value: \$2,093,158

WHEREAS, Notice of Appeal Request for Board of Review was received via email and regular mail, and Mr. Tanner Franklin, Duff and Phelps, appeared via video teleconference before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 153554 be upheld as set by the Bossier Parish Tax Assessor at \$2,093,158.

The resolution was offered by Mr. Rodgers, seconded by Mr. Marsiglia. Upon vote, it was duly adopted on this 29th day of September, 2021, with the following votes recorded:

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Jordan, Mr. Marsiglia, Mr. Plummer, Mr. Rodgers, Mr. Salzer

NAYS: None

ABSTAIN: Ms. Parks

ABSENT: Mr. Rimmer

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

September 29, 2021

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Enable Midstream Partners

(Personal Property)

Legal Description: WARD 4 – PIPELINES 2008 OR NEWER

Assessment Number: 169857

Protested Assessed Value: \$759,906

WHEREAS, Notice of Appeal Request for Board of Review was received via email and regular mail, and Mr. Tanner Franklin, Duff and Phelps, appeared via video teleconference before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 169857 be upheld as set by the Bossier Parish Tax Assessor at \$759,906.

The resolution was offered by Mr. Rodgers, seconded by Mr. Marsiglia. Upon vote, it was duly adopted on this 29th day of September, 2021, with the following votes recorded:

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Jordan, Mr. Marsiglia, Mr. Plummer, Mr. Rodgers, Mr. Salzer

NAYS: None

ABSTAIN: Ms. Parks

ABSENT: Mr. Rimmer

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Enable Midstream Partners

(Personal Property)

Legal Description: ELM GROVE & SLIGO EQP – MULTIPLE LOCATIONS

Assessment Number: 178032

Protested Assessed Value: \$77,006

WHEREAS, Notice of Appeal Request for Board of Review was received via email and regular mail, and Mr. Tanner Franklin, Duff and Phelps, appeared via video teleconference before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 178032 be upheld as set by the Bossier Parish Tax Assessor at \$77,006.

The resolution was offered by Mr. Rodgers, seconded by Mr. Marsiglia. Upon vote, it was duly adopted on this 29th day of September, 2021, with the following votes recorded:

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Jordan, Mr. Marsiglia, Mr. Plummer, Mr. Rodgers, Mr. Salzer

NAYS: None

ABSTAIN: Ms. Parks

ABSENT: Mr. Rimmer

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Enable Midstream Partners

(Personal Property)

Legal Description: WARD 4 - PIPELINES

Assessment Number: 178054

Protested Assessed Value: \$926,961

WHEREAS, Notice of Appeal Request for Board of Review was received via email and regular mail, and Mr. Tanner Franklin, Duff and Phelps, appeared via video teleconference before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 178054 be upheld as set by the Bossier Parish Tax Assessor at \$926,961.

The resolution was offered by Mr. Rodgers, seconded by Mr. Marsiglia. Upon vote, it was duly adopted on this 29th day of September, 2021, with the following votes recorded:

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Jordan, Mr. Marsiglia, Mr. Plummer, Mr. Rodgers, Mr. Salzer

NAYS: None

ABSTAIN: Ms. Parks

ABSENT: Mr. Rimmer

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

September 29, 2021

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Enable Midstream Partners
(Personal Property)

Legal Description: WARD 4 – PIPELINES 2008 OR NEWER

Assessment Number: 178055

Protested Assessed Value: \$325,748

WHEREAS, Notice of Appeal Request for Board of Review was received via email and regular mail, and Mr. Tanner Franklin, Duff and Phelps, appeared via video teleconference before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 178055 be upheld as set by the Bossier Parish Tax Assessor at \$325,748.

The resolution was offered by Mr. Rodgers, seconded by Mr. Marsiglia. Upon vote, it was duly adopted on this 29th day of September, 2021, with the following votes recorded:

AYES: Mr. Benton, Mr. Brotherton, Mr. Cochran, Mr. Darby, Mr. Gray, Mr. Jordan, Mr. Marsiglia, Mr. Plummer, Mr. Rodgers, Mr. Salzer

NAYS: None

ABSTAIN: Ms. Parks

ABSENT: Mr. Rimmer

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

Ms. Hauser announced the protests of Regency Intrastate Gas, LLC, Property Tax Partners, LLP, 5700 W. Plano Pkwy, Suite 2250, Plano, TX 75093, Assessment Nos. 144750, 164218, 164219, and 178082. No one was present.

Motion was made by Mr. Cochran, seconded by Mr. Plummer, to uphold the assessment of property owned by Regency Intrastate Gas, LLC, Property Tax Partners, LLP, 5700 W. Plano Pkwy, Suite 2250, Plano, TX 75093, Assessment Nos. 144750, 164218, 164219, and 170802, as established by the Bossier Parish Tax Assessor.

The President called for public comment. There being none, **votes were cast, and the motion carried unanimously.**

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Regency Intrastate Gas, LLC
(Personal Property)

Legal Description: Ward 4; Bossier Loop System

Assessment Number: 144750

Protested Assessed Value: \$1,883,367

WHEREAS, Notice of Appeal Request for Board of Review was received via regular mail, and no one appeared before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 144750 be upheld as set by the Bossier Parish Tax Assessor at \$1,883,367.

The resolution was offered by Mr. Cochran, seconded by Mr. Plummer. Upon vote, it was duly adopted on this 29th day of September, 2021.

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Regency Intrastate Gas, LLC
(Personal Property)

Legal Description: WARD 4; PIPELINE - HAUGHTON TO SIBLEY

Assessment Number: 164218

Protested Assessed Value: \$501,201

WHEREAS, Notice of Appeal Request for Board of Review was received via regular mail, and no one appeared before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 164218 be upheld as set by the Bossier Parish Tax Assessor at \$501,201.

The resolution was offered by Mr. Cochran, seconded by Mr. Plummer. Upon vote, it was duly adopted on this 29th day of September, 2021.

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

September 29, 2021

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Regency Intrastate Gas, LLC
(Personal Property)

Legal Description: WARD 4 - ELM GROVE PIPELINES

Assessment Number: 164219

Protested Assessed Value: \$1,138,466

WHEREAS, Notice of Appeal Request for Board of Review was received via regular mail, and no one appeared before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 164219 be upheld as set by the Bossier Parish Tax Assessor at \$1,138,466.

The resolution was offered by Mr. Cochran, seconded by Mr. Plummer. Upon vote, it was duly adopted on this 29th day of September, 2021.

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Regency Intrastate Gas, LLC
(Personal Property)

Legal Description: 3021 JOHNSON KORAN RD; PERSONAL PROPERTY LOCATED ON TR 7, SEC 22, T 17, R 11

Assessment Number: 170802

Protested Assessed Value: \$692,213

WHEREAS, Notice of Appeal Request for Board of Review was received via regular mail, and no one appeared before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 170802 be upheld as set by the Bossier Parish Tax Assessor at \$692,213.

The resolution was offered by Mr. Cochran, seconded by Mr. Plummer. Upon vote, it was duly adopted on this 29th day of September, 2021.

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

Mr. Hauser announced the protests of Enercorp, 4916 Hazel Jones Road, Bossier City, LA, Assessment No. 202204. No one was present.

Motion was made by Mr. Plummer, seconded by Mr. Gray, to uphold the assessment of property owned by Enercorp, 4916 Hazel Jones Road, Bossier City, LA, Assessment No. 202204, as established by the Bossier Parish Tax Assessor.

The President called for public comment. There being none, **votes were cast and the motion carried unanimously.**

RESOLUTION

WHEREAS, the Bossier Parish Police Jury met as a Board of Tax Review on September 29, 2021, in the Police Jury Meeting Room, Bossier Parish Courthouse, Benton, Louisiana, for the purpose of hearing protests on 2021 tax assessments as established by the Bossier Parish Tax Assessor, in accordance with the state law; and

WHEREAS, the following assessment was protested:

Property Owner: Enercorp
(Personal Property)

Legal Description: 4916 HAZEL JONES ROAD; MOVABLE PERSONAL PROPERTY LOCATED ON LOT ON TRACT 2H3B, T18, R13, S13

Assessment Number: 202204

Protested Assessed Value: \$2,856,321

WHEREAS, Notice of Appeal Request for Board of Review was received via email, and no one appeared before the Board of Tax Review representing the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Bossier Parish Police Jury that Assessment No. 202204 be upheld as set by the Bossier Parish Tax Assessor at \$2,856,321.

The resolution was offered by Mr. Plummer, seconded by Mr. Gray. Upon vote, it was duly adopted on this 29th day of September, 2021.

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY

Ms. Hauser advised that Regal withdrew their appeal for Assessment Nos. 146743 and 163315. No action taken.

There being no further protests, the Board of Tax Review was adjourned by the President.

RACHEL D. HAUSER
PARISH SECRETARY

JEROME DARBY, PRESIDENT
BOSSIER PARISH POLICE JURY