

RAPIDES PARISH POLICE JURY
SPECIAL SESSION
SEPTEMBER 17, 2018

The Police Jury of the Parish of Rapides, State of Louisiana, met in Special Session at its regular meeting place, the Police Jury Room of the Parish Courthouse, 701 Murray Street, Alexandria, Louisiana, on Monday, September 17, 2018, at 9:00 a.m. (Central Standard Time), pursuant to the provisions of a written notice given to each and every member thereof and duly posted in the manner required by law, viz:

September 6, 2018

NOTICE OF SPECIAL POLICE JURY MEETING

NOTICE IS HEREBY GIVEN that a special meeting of the Police Jury of the Parish of Rapides, State of Louisiana, has been ordered and called and will be held at its regular meeting place, the Police Jury Room of the Parish Courthouse, Alexandria, Louisiana on Monday, September 17, 2018, at 9:00 a.m., for the following purposes to wit:

1. Public Hearing for Rapides Parish Police Jury, sitting as the Board of Review, to receive any protests under a Request for Review of property tax assessments timely filed.
2. Any other business that may properly come before the Police Jury.

BY ORDER OF THE PRESIDENT

Laurel Smith, Secretary
Rapides Parish Police Jury

There were present: Honorable Davron “Bubba” Moreau, President and Police Jurors: Joe Bishop, Craig Smith, Theodore Fountaine, Jr., Oliver “Ollie” Overton, Jr., and Scott Perry, Jr.

Members absent were: Richard Vanderlick, Sean McGlothlin and Richard Billings

Also present were Mr. Bruce Kelly, Treasurer; Mr. Greg Jones, Legal Counsel; Rick Ducote, Rapides Parish Tax Assessor and Ms. Laurel Smith, Secretary.

The invocation was given by Mr. Scott Perry.

The Pledge of Allegiance was led by Mr. Craig Smith.

The Police Jury of the Parish of Rapides, State of Louisiana, was duly convened as the governing authority of said Parish by Hon. Davron “Bubba” Moreau, President, who welcomed all present and then stated that the Police Jury was ready for the first item of business.

The President asked if there was any public comment on any agenda item, to which there was no response.

On motion by Mr. Joe Bishop, seconded by Mr. Craig Smith, to sit as a Board of Review for hearing complaints on property assessments, as advertised. On vote the motion carried.

Mr. Rick Ducote, Rapides Parish Tax Assessor, presented the 2018 Assessments for Rapides Parish as certified to the Police Jury on September 7, 2018.

Total Assessed value of all real and personal property	\$ 855,007,132
Assessed value of all homestead exempt property	185,144,210
Assessed value of all taxable real and personal property	669,862,922
Public Service assessed value	174,414,500
Total assessed value, including homestead exemption	1,029,421,632
Total Taxpayer assessed value	\$ 844,277,422

Mr. Rick Ducote gave a brief overview of the following protests, which had no representation present. The Monroe Retail Group, LLC, The Alexandria Lodging, LLC, the Towne Place Suites and the La Quinta Inn, which are represented by the same company. He asked that the Jury let the Tax Commission revalue these properties.

Ms. Sharon Howell, representing Mr. Aaron Patel, gave a brief update of the appeal of the Baymont Inn Hotel and Conference Center.

Mr. Rick Ducote, Tax Assessor, stated his evidence on the protest and asked the Police Jury to uphold the assessments by the Rapides Parish Tax Assessor and let this go to the Tax Commission.

** BAYMONT INN HOTEL AND CONFERENCE CENTER, 2301 North MacArthur Drive, Alexandria, Louisiana represented by Alliance Tax Advisors
Assessment No. 1010762855

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$1,680,000	\$1,185,000	\$1,185,000
		Total	\$4,050,000

Taxpayer's Opinion	\$800,000	\$500,000	\$500,000
		Total	\$1,800,000

(Hand delivered by Mr. Aaron Patel August 31, 2018)

On motion by Mr. Ollie Overton, seconded by Mr. Joe Bishop, to uphold the assessment by the Rapides Parish Tax Assessor on the following property:

** BAYMONT INN HOTEL AND CONFERENCE CENTER, 2301 North MacArthur Drive, Alexandria, Louisiana represented by Alliance Tax Advisors, Assessment No. 1010762855.

On vote the motion carried.

Mr. Kean Miller, representing Perdido Energy Louisiana, LLC, presented his evidence on the assessments and they believe that the fair market values on the properties should be lowered due to being more than eight times what the fair market value is. Mr. Miller requested the Rapides Parish Police Jury sitting as the Board of Review, order the Assessor to set Perdido's rendered fair market

value of \$1,415, 440 for ad valorem property tax purposes.

Mr. Rick Ducote, Tax Assessor, stated that oil and gas is difficult to value and that is why they have tables that are used statewide. He stated that he hadn't been shown anything that would warrant lowering the assessments. Mr. Ducote requested the Police Jury uphold the assessments by the Rapides Parish Tax Assessor and let the Tax Commission review this. They are the ones that create the tables and he would like the chance to present this in front of them.

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well Ward 03RF - (Serial No. 220227)

Assessment No. 2070001000

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$205,133
		Total \$205,133	
Taxpayer's Opinion	\$0	\$0	\$12,393
		Total \$12,393	

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well & Equipment; Pipelines - Ward 03RF (Serial No. 220280)

Assessment No. 2070001100

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$1,312,268
		Total \$1,312,268	
Taxpayer's Opinion	\$0	\$0	\$124,560
		Total \$124,560	

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well - Ward 03RH - (Serial No. 220169)

Assessment No. 2070001200

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$196,276
		Total \$196,276	
Taxpayer's Opinion	\$0	\$0	\$11,853
		Total \$11,853	

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well; Pipelines - Ward 03RD - (Serial No. 972650)

Assessment No. 2070001300

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$123,888
		Total \$123,888	
Taxpayer's Opinion	\$0	\$0	\$647
		Total \$647	

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well; Pipelines - Ward 03RD - (Serial No. 972652)

Assessment No. 2070001400

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$130,615
		Total	\$130,615

Taxpayer's Opinion	\$0	\$0	\$653
		Total	\$653

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well & Equipment; Pipelines - Ward 03RF - (Serial No. 221569)

Assessment No. 2070001600

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$1,315,325
		Total	\$1,315,325

Taxpayer's Opinion	\$0	\$0	\$125,813
		Total	\$125,813

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well - Ward 04GA - (Serial No. 220157)

Assessment No. 2080000800

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$203,873
		Total	\$203,873

Taxpayer's Opinion	\$0	\$0	\$12,313
		Total	\$12,313

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Gathering Lines - Ward 04RC

Assessment No. 2100002340

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$1,727,539
		Total	\$1,727,539

Taxpayer's Opinion	\$0	\$0	\$194,347
		Total	\$194,347

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Surface Equipment - Ward 04RC

Assessment No. 2100002350

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$265,300
		Total	\$265,300

Taxpayer's Opinion	\$0	\$0	\$200,920
		Total	\$200,920

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well - Ward 04RC - (Serial No. 219294)

Assessment No. 2100002400

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$157,275
		Total	\$157,275

Taxpayer's Opinion	\$0	\$0	\$8,867
		Total	\$8,867

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Gathering Lines - Ward 04RF

Assessment No. 2100002500

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$510,147
		Total	\$510,147

Taxpayer's Opinion	\$0	\$0	\$33
		Total	\$33

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well; Pipelines - Ward 04RC - (Serial No. 972610)

Assessment No. 2100002700

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$127,212
		Total	\$127,212

Taxpayer's Opinion	\$0	\$0	\$680
		Total	\$680

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well; Pipelines - Ward 04RC - (Serial No. 972626)

Assessment No. 2100002800

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$126,127
		Total	\$126,127

Taxpayer's Opinion	\$0	\$0	\$673
		Total	\$673

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims -Oil & Gas Well - Ward 04RC - (Serial No. 220420)

Assessment No. 2100003200

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$209,645
		Total	\$209,645

Taxpayer's Opinion	\$0	\$0	\$12,660
		Total	\$12,660

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well - Ward 04RC - (Serial No. 220597)

Assessment No. 2100003300

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$204,392
		Total	\$204,392

Taxpayer's Opinion	\$0	\$0	\$12,347
		Total	\$12,347

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well - Ward 04RE - (Serial No. 220524)

Assessment No. 2100003400

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$207,422
		Total	\$207,422

Taxpayer's Opinion	\$0	\$0	\$12,533
		Total	\$12,533

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well & Equipment; Pipelines - Ward 04RB - (Serial No. 224848)

Assessment No. 2100003500

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$1,952,460
		Total	\$1,952,460

Taxpayer's Opinion	\$0	\$0	\$233,987
		Total	\$233,987

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well & Equipment; Pipelines - Ward 04RB - (Serial No. 973072)

Assessment No. 2100003600

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$200,242
		Total	\$200,242

Taxpayer's Opinion	\$0	\$0	\$200,040
		Total	\$200,040

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well - Ward 04RC - (Serial No. 227440)

Assessment No. 2100003601

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$311,392
		Total	\$311,392

Taxpayer's Opinion	\$0	\$0	\$15,880
		Total	\$15,880

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well - Ward 04RD - (Serial No. 220443)

Assessment No. 2100010806

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$209,789
		Total	\$209,789

Taxpayer's Opinion	\$0	\$0	\$0
		Total	\$0

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well - Ward 04RE - (Serial No. 219677)

Assessment No. 2100010807

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$210,220
		Total	\$210,220

Taxpayer's Opinion	\$0	\$0	\$12,700
		Total	\$12,700

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well - Ward 07RE - (Serial No. 218807)

Assessment No. 2120000300

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$214,776
		Total	\$214,776

Taxpayer's Opinion	\$0	\$0	\$12,973
		Total	\$12,973

(Received September 10, 2018)

** PERDIDO ENERGY LOUISIANA, LLC, 201 Rue Beauregard, Suite 202, Lafayette, Louisiana represented by Kean Miller, LP - Phyllis D. Sims - Oil & Gas Well & Equipment; Pipelines - Ward 06RA - (Serial No. 243455)

Assessment No. 2140003026

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$0	\$0	\$1,958,483
		Total	\$1,958,483
Taxpayer's Opinion	\$0	\$0	\$208,567
		Total	\$208,567

(Received September 10, 2018)

On motion by Mr. Joe Bishop, seconded by Mr. Ollie Overton, to uphold the assessment by the Rapides Parish Tax Assessor on the following properties:

<u>Taxpayer</u>	<u>Ward</u>	<u>Assessment</u>
Perdido Energy	Ward 03RF	2070001000
Perdido Energy	Ward 03RF	2070001100
Perdido Energy	Ward 03RH	2070001200
Perdido Energy	Ward 03RD	2070001300
Perdido Energy	Ward 03RD	2070001400
Perdido Energy	Ward 03RF	2070001600
Perdido Energy	Ward 04GA	2080000800
Perdido Energy	Ward 04RC	2100002340
Perdido Energy	Ward 04RC	2100002350
Perdido Energy	Ward 04RC	2100002400
Perdido Energy	Ward 04RF	2100002500
Perdido Energy	Ward 04RC	2100002700
Perdido Energy	Ward 04RC	2100002800
Perdido Energy	Ward 04RC	2100003200
Perdido Energy	Ward 04RC	2100003300
Perdido Energy	Ward 04RE	2100003400
Perdido Energy	Ward 04RB	2100003500
Perdido Energy	Ward 04RB	2100003600
Perdido Energy	Ward 04RC	2100003601
Perdido Energy	Ward 04RD	2100010806
Perdido Energy	Ward 04RE	2100010807
Perdido Energy	Ward 07RE	2120000300
Perdido Energy	Ward 06RA	2140003026

On vote the motion carried.

On motion by Mr. Joe Bishop, seconded by Mr. Theodore Fountaine, to uphold the assessment by the Rapides Parish Tax Assessor on the following property:

** MONROE RETAIL GROUP, LLC – ALEXANDRIA POWER CENTER, 1800 MacArthur Drive, Alexandria, Louisiana, represented by Matt Baxter, Ryan Company, Assessment No. 2404333101000301.

On vote the motion carried.

** MONROE RETAIL GROUP, LLC – ALEXANDRIA POWER CENTER, 1800 MacArthur Drive, Alexandria, Louisiana, represented by Matt Baxter, Ryan Company

Assessment No. 2404333101000301

Fair Market Value	Land	Improvement	Pers. Prop
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Assessor determined	\$4,500,000	\$8,500,000	\$0
		Total	\$13,000,000

Taxpayer's Opinion	\$4,500,000	\$2,400,000	\$0
		Total	\$6,900,000

(Received September 10, 2018)

On motion by Mr. Joe Bishop, seconded by Mr. Craig Smith, to uphold the assessment by the Rapides Parish Tax Assessor on the following property:

** ALEXANDRIA LODGING, LLC – TOWNE PLACE SUITES, 3810 Alexandria Mall Drive, Alexandria, Louisiana, represented by Matt Baxter, Ryan Company, Assessment No. 2405234167000801.

On vote the motion carried.

** ALEXANDRIA LODGING, LLC – TOWNE PLACE SUITES, 3810 Alexandria Mall Drive, Alexandria, Louisiana, represented by Matt Baxter, Ryan Company

Assessment No. 2405234167000801

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$625,000	\$5,475,000	\$0
		Total	\$6,100,000

Taxpayer's Opinion	\$625,000	\$3,075,000	\$0
		Total	\$3,700,000

(Received September 10, 2018)

On motion by Mr. Joe Bishop, seconded by Mr. Craig Smith, to uphold the assessment by the Rapides Parish Tax Assessor on the following property:

** LQ PROPERTIES, LLC, LA QUINTA INN #961, W. Calhoun Drive, Alexandria, Louisiana, represented by Matt Baxter, Ryan Company, Assessment No. 2903201455000301.

On vote the motion carried.

** LQ PROPERTIES, LLC, LA QUINTA INN #961, W. Calhoun Drive, Alexandria, Louisiana, represented by Matt Baxter, Ryan Company

Assessment No. 2903201455000301

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$520,000	\$3,480,000	\$0
		Total	\$4,000,000

Taxpayer's Opinion	\$520,000	\$980,000	\$0
		Total	\$1,500,000

(Received September 10, 2018)

WITHDRAWN 9/12/18 BY EMAIL BY MATT BAXTER)

** HYDRO CONDUIT CORPORATION, 5655 - MSYCP - 800 Port Road, Alexandria, Louisiana, represented by Matt Baxter, Ryan Company Assessment No. 2408967008003201

Fair Market Value	Land	Improvement	Pers. Prop
Assessor determined	\$272,000	\$1,919,000	\$0
		Total	\$2,191,000

Taxpayer's Opinion	\$272,000	\$1,803,613	\$0
		Total	\$2,075,613

(Received September 10, 2018)

(WITHDRAWN 9/12/18 BY EMAIL FROM MATT BAXTER)

** PONTUS OH PORTFOLIO, LLC, Oceans Healthcare, 2621 North Bolton Avenue, Alexandria, Louisiana, represented by Matt Baxter, Ryan Company

Assessment No.2401806960000301

Improvement	Pers. Prop		
Assessor determined	\$400,000	\$2,700,000	\$0
		Total	\$3,100,000

Taxpayer's Opinion	\$400,000	\$2,350,000	\$0
		Total	\$2,750,000

(Received September 10, 2018)

On motion by Mr. Craig Smith, seconded by Mr. Scott Perry, the public hearing was closed. On vote the motion carried.

There being no further business, motion by Mr. Joe Bishop, seconded by Mr. Scott Perry, the meeting was adjourned at 9:33 a.m. On vote the motion carried.

Laurel Smith, Secretary
Rapides Parish Police Jury

Davron "Bubba" Moreau, President
Rapides Parish Police Jury