RAPIDES PARISH POLICE JURY

SPECIAL SESSION SEPTEMBER 19, 2016

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 19, 2016, at 10:00 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:

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 19, 2016, at 10:00 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: Craig Smith, President and Police Jurors; Joe Bishop, Theodore Fountaine, Richard Vanderlick, Oliver "Ollie" Overton, Jr. and Richard Billings.

Member absent: Scott Perry, Jr., Davron "Bubba" Moreau and Sean McGlothlin

Also present were Mr. Bruce Kelly, Treasurer; Donna Andries, Sales & Use Tax Director, Mr. Thomas O. Wells, Legal Counsel and Ms. Laurel Smith, Secretary.

The invocation was given by Mr. Ollie Overton.

The Pledge of Allegiance was led by Mr. Joe Bishop.

The Police Jury of the Parish of Rapides, State of Louisiana, was duly convened as the governing authority of said Parish by Hon. Craig Smith, President who welcomed all present and then stated that the Police Jury was ready for the transaction 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. Richard Billings, seconded by Mr. Joe Bishop, 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 2016 Assessments for Rapides Parish as certified to the Police Jury on October 6, 2016.

Total Assessed value of all real and personal property	\$827,921,732
Assessed value of all homestead exempt property	\$183,233,431
Assessed value of all taxable real and personal property	\$644,688,301
Public Service assessed value	\$151,258,550
Total assessed value, including homestead exemption	\$979,180,282
Total Taxpayer assessed value	\$795,946,851

It was noted that a protest was received from Eddie's BBQ Restaurant, which was not filed in a timely manner.

Mr. Ducote stated there was a protest filed by Aaron's Inc. Aaron's stated their argument was that part of the statute says those were sales, the rental purchase agreements and because they are sales they are exempt from property taxes. He further stated he felt they were neither sales nor exempt. He asked the Juror's uphold his assessments, this is being done statewide on all rent-to-owns and will be done in the future.

Discussion ensued.

On motion by Mr. Joe Bishop, seconded by Mr. Ollie Overton, to open a public hearing to receive the protests for those requests received and timely filed. On vote the motion carried.

** Aaron's, Inc., 205 MacArthur Drive, Alexandria, represented by Cushman & Wakefield, Assessment No. 2010001600

Fair Market Value	Land	Improvement	Pers. Prop.
Assessor determined:			157,169
		Total 157	7,169
Taxpayer's opinion:			4,304
		Total 4	4,304

(Received September 9, 2016)

** **Aaron's, Inc.,** 1804 MacArthur Drive, Alexandria, represented by Cushman & Wakefield, Assessment No. 2010001601

Fair Market Value Assessor determined:	Land	Improvement	Pers. Prop. 64,247
	Total 6		l,247
Taxpayer's opinion:		8,780 Total 8,780	
(Received September 9, 20	16)		

On motion by Mr. Richard Vanderlick, seconded by Mr. Richard Billings, to uphold the assessment by the Rapides Parish Tax Assessor on the following properties and they be referred to the Louisiana Tax Commission:

Aaron's, Inc., 205 MacArthur Drive, Alexandria, represented by Cushman & Wakefield, Assessment No. 2010001600

Aaron's, Inc., 1804 MacArthur Drive, Alexandria, represented by Cushman & Wakefield, Assessment No. 2010001601 On vote the motion carried.

On motion by Mr. Joe Bishop, seconded by Mr. Ollie Overton, to close the public hearing. On vote the motion carried.

On motion by Mr. Richard Billings, seconded by Mr. Joe Bishop, that there being no further business, the meeting be declared adjourned. On vote the motion carried at 10:09 a.m.

Laurel Smith, Secretary Rapides Parish Police Jury Craig Smith, President Rapides Parish Police Jury