

MINUTES OF THE SPECIAL SESSION OF
THE CADDO PARISH COMMISSION
TAX BOARD OF REVIEW
HELD ON THE 19th DAY OF SEPTEMBER, 2022

The Caddo Parish Commission met in a Special Session—Tax Board of Review, on the above date, at 3:30 p.m., in the Government Chambers, with Mr. Atkins, presiding, and the following members in attendance constituting a quorum: Commissioners Atkins, Burrell, Chavez, Epperson, Hopkins, Jackson, Johnson, Taliaferro, and Young (9). ABSENT: Commissioners Gage-Watts, Jones, and Lazarus (3).

The invocation was given by Mr. Hopkins, and Mr. Chavez led the Commission in the Pledge of Allegiance.

NEW BUSINESS

At this time, the Commission sat as the Tax Board of Review to hear appeals from companies and personal property owners within Caddo Parish. Mr. Charlie Henington, Caddo Parish Tax Assessor, presented the 2022 personal property and company appeals.

Mr. Henington explained that the one appeal came from Conterra, which is a fairly new company that is laying broadband fiber throughout the City and Parish. He further explained that their business model is to install fiber in government offices and school systems, and would like a cut on their taxes.

Mr. Rodney Bell, Supervisor in the Caddo Parish Tax Assessor's Office, said that Conterra sent in an appeal because they feel that they are at 30% capacity and feel that they should receive 65% obsolescence on their assessment. Mr. Bell said that they did review and consider it, but they did not see a precedent for this matter. He further explained that if a precedent is to be established one way or the other, "Caddo Parish should be the ones who set that precedent". The Tax Assessor prefers that the Louisiana Tax Commission set that precedent, so they can follow suit on their other accounts. At this time, the Caddo Parish Tax Assessor's Office denied Conterra's request of 65% average obsolescence on all of their accounts.

Mr. Atkins wanted to know if there was a similar capacity/production issue with oil and gas pipelines. Mr. Henington said that oil and gas is treated a little different than personal property. He also mentioned that Conterra is contesting all of their personal property throughout the State.

Mr. Chavez wanted to know how oil and gas is calculated based on capacity and production. Mr. Keith Tibbets, Director for Personal Property in the Tax Assessor's Office, explained that the throughput would be given to the office by the company depending on the pipe size and what is actually pushed through the pipe. Mr. Chavez then wanted to know if the assessment is on server space capacity or the amount of server space that is currently taken up and billed for the year. Mr. Tibbets said that it is on the cost of the equipment.

Mr. Taliaferro wanted to know if this is "uncharted waters". Mr. Henington suggested that the Louisiana Tax Commission decide on how this is calculated. He also mentioned that the company could appeal to the State.

Mr. Johnson wanted to know how the assessment was measured. Mr. Henington explained that it was their cost minus the depreciation tables. Mr. Johnson then wanted to know what Conterra thought their assessment should have been. Mr. Henington said that they don't feel like they should be taxed for all of the fiber laid if they aren't using it. He also explained that they are calling it "dark fiber" because it is not all being used.

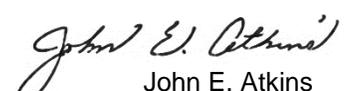
It was **moved by Mr. Epperson**, seconded by Mr. Johnson, *to uphold the recommendation from the Caddo Parish Tax Assessor's Office and refer this matter to the Louisiana Tax Commission if Conterra decides to further the appeal.*

Mr. Chavez talked about ILEC. He wanted to know if they were assessed the same way. Mr. Henington stated that those go through the Public Service Commission, not the Tax Assessor.

At this time, Mr. Epperson's motion carried, as shown by the following roll call votes: AYES: Commissioners Atkins, Burrell, Chavez, Epperson, Hopkins, Jackson, Johnson, Taliaferro, and Young (9). NAYS: None (0). ABSENT: Commissioners Gage-Watts, Jones, and Lazarus (3). ABSTAIN: None (0).

There being no further business to come before the Commission, the meeting adjourned at 3:49 p.m.


Michelle Nations
Assistant Commission Clerk


John E. Atkins
President