

MINUTES OF THE SPECIAL SESSION OF
THE CADDO PARISH COMMISSION
TAX BOARD OF REVIEW
HELD ON THE 13th DAY OF SEPTEMBER, 2023

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. Young, presiding, and the following members in attendance constituting a quorum: Commissioners Atkins, Blake, Epperson, Hopkins, Johnson, Lazarus and Young (7). ABSENT: Commissioners Burrell, Chavez, Gage-Watts, Jackson, and Jones (5).

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

AGENDA ADDITIONS

It was **moved by Mr. Young**, seconded by Mr. Hopkins, *that the updated agenda reflecting AT&T's withdrawal* be adopted.

The Chair then opened a public hearing. There being no one to speak in favor or against the agenda addition, the public hearing was closed.

At this time, Mr. Young's motion carried, as shown by the following roll call votes: AYES: Commissioners Atkins, Blake, Epperson, Hopkins, Johnson, Lazarus, and Young (7). NAYS: None (0). ABSENT: Commissioners Burrell, Chavez, Gage-Watts, Jackson, and Jones (5). ABSTAIN: None (0).

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, introduced Mr. Rodney Bell who presented the 2023 personal property and company appeals.

Mr. Rodney Bell, Director of Personal Property in the Caddo Parish Tax Assessor's Office, said that there are four appellants with approximately nineteen accounts that are being appealed.

CableOne and Conterra are appealing for obsolescence for dark fiber. This issue also came up in the previous year. Mr. Bell also noted that Conterra did not have any communication Caddo Parish Tax Assessor's Office, but did submit their appeal right at the deadline. The Tax Assessor prefers that the Louisiana Tax Commission set the precedent of obsolescence for dark fiber, so they can follow suit on their other accounts.

OTI LLC and USA AC Leasing are appealing the Tax Commission for composite multipliers or depreciation factors. They have everything listed as reported, but the market value and assessed values have changed based on the increased depreciation factors from the Tax Commission. Both companies have asked to be deferred to the Tax Commission.

Mr. Atkins wanted more clarification on obsolescence on new assets with regards to dark fiber. Mr. Bell explained that the fiber optics have been laid, but they are saying that the fiber optics are not being used at full capacity. Conterra sent in an appeal saying that they are only at 30% capacity, but they have not provided the expenses or revenues specifically as it applies to Caddo Parish; they only provided trend factor of the industry.

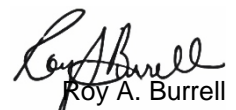
It was **moved by Mr. Lazarus**, seconded by Mr. Young, *to uphold the recommendation from the Caddo Parish Tax Assessor's Office and refer this matter to the Louisiana Tax Commission if CableOne, Conterra, OTI LLC, and/or USA Compression decide to further the appeal.*

Mr. Johnson talked about the dark fiber. Mr. Bell said that it is in service, but may not be at full capacity. Mr. Henington reiterated that they are not providing any information specific to Caddo Parish. Mr. Johnson then wanted to know if the Caddo Parish Tax Assessor's Office is taxing the companies as if they are in 100% service. Mr. Henington said that they were.

At this time, Mr. Lazarus' motion carried, as shown by the following roll call votes: AYES: Commissioners Atkins, Blake, Epperson, Hopkins, Johnson, Lazarus, and Young (7). NAYS: None (0). ABSENT: Commissioners Burrell, Chavez, Gage-Watts, Jackson, and Jones (5). ABSTAIN: None (0).

There being no further business to come before the Commission, the meeting adjourned at 11:48 a.m.


Michelle Nations
Assistant to the Commission Clerk


Roy A. Burrell
President