

2026 REAL ESTATE PROPERTY
APPEAL



WALKER, JOHN ALEXANDER, JR ¼, ETAL

191516-000-0011-00

OUTSIDE

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SECTION -1-

SUMMARY OF APPEAL



2026 REAL ESTATE

Property Appeal Summary

Walker, John ¼, Etal (Acct #191516-000-0011-00)
Outside

Assessor's Values:

2025 Assessed Value: \$656

2026 Assessed Value: \$1,142

Difference + \$486

Owner appealing for an assessed value of \$656

Reason for Appeal:

Owner is appealing the soil classification change from T-3 & T-2 to all T-2.

Assessor's Notes:

One of the owners of this parcel is challenging the Caddo Parish Assessor's Office's use value classification of Timber 2. However, a use value claim in this context challenges the **legality** of the classification, not the **correctness** of the Assessor's valuation.

Under Article VII, Section 18 of the Louisiana Constitution, the Board of Review has jurisdiction over challenges to the correctness of an assessment. It does not have jurisdiction to determine the legality of an assessment or classification.

Challenges concerning legality are subject to the exclusive jurisdiction of the courts. Accordingly, the Caddo Parish Assessor's Office does not believe the Board of Review has the legal authority to rule on this matter.

This parcel receives a reduced land value because it is being used for timber production. In order to receive use value, the owner must submit a use value application and accept the classification reflected on that application.

Following a slight change in ownership of the parcel, the use value application was required to be updated. One of the owners, Mr. John Walker, signed the application accepting the T-2 designation for the 40-acre tract and returned the completed application to our office.

Shortly thereafter, Mr. Joe Walker contacted our office to question the change in classification. Our office explained the reason for the change and provided documentation supporting the classification, including the applicable map clearly identifying the property as Timber 2 and the signed use value application accepting that designation.

Mr. Walker continued to dispute the classification but did not provide any documentation or other information supporting his position. Because he remained adamant that the classification was incorrect, our office sought additional verification. We contacted both the USDA and the attorney for the Louisiana Assessors' Association. Neither was able to identify the basis for Mr. Walker's proposed classification, and both confirmed that our office's method of applying the use value classification was correct.

It is also important to note that, even with the current increase in value, this parcel continues to receive a substantial tax reduction because it is not being assessed at its market value. If the parcel were assessed at market value, the tax bill would be more than \$2,500, compared with the current tax bill of \$169.05.

As stated above, the Caddo Parish Assessor's Office does not believe this matter is properly appealable to the Board of Review. Mr. Walker is not challenging the market value or correctness of the parcel's assessment. Rather, he is challenging the legal classification applied to the property. Because the Board of Review's jurisdiction is limited to challenges concerning the correctness of assessments, the Assessor's Office does not believe the Board has authority to hear or decide this issue.

SECTION -2-

APPEAL FORM

MAIL TO: CADDO PARISH ASSESSOR
501 TEXAS ST. #102
SHREVEPORT, LA. 71101

Form 3101
Exhibit A
Appeal to Board of Review
by Taxpayer
For Real and Personal Property

Name: JOSEPH WALKER, ET AL Parish/District: CADDO
Address: 711 LONGLEAF RD City, State, Zip: SHREVEPORT, LA. 71106
Ward: 3 Assessment/Tax Bill Number: 167366 Appeal No. _____
(Attach copy of complete appeal submitted to the Board of Review) Board of Review
Address or Legal Description of Property Being Appealed (Also, please identify building by place of business for convenience of appraisal) _____

30 AC CHANGED FROM CLASS III TO CLASS II TIMBER
FOR NO LOGICAL REASON. SOILS DID NOT CHANGE.

I hereby request the review of the assessment of the above described property pursuant to L.R.S. 47:1992. I timely filed my reports (if personal property) as required by law, and I have reviewed my assessment with my assessor.

The assessor has determined Fair Market Value of this property at: 2026 PROPOSED

Land \$ 169.05 Improvement \$ — *Personal Property \$ —
(1,142) LAND VALUE Total \$ 169.05

I am requesting that the Fair Market Value of this property be fixed at: SAME AS 2025

Land \$ 97.11 Improvement \$ — *Personal Property \$ —
(656) LAND VALUE Total \$ 97.11

*If you are not appealing personal property, leave this section blank.

I understand that property is assessed at a percentage of fair market value which means the price for the property which would be agreed upon between a willing and informed buyer and a willing and informed seller under usual and ordinary circumstances, the highest price the property would bring on the open market if exposed for sale for a reasonable time. I understand that I must provide the Board of Review with evidence of fair market value to support my claim.

Please notify me of the date, place and time of my appeal at the address shown below.

NOTE: If appellant disputes Board of Review's decision, appellant may appeal to Louisiana Tax Commission by completing and submitting Appeal Form 3103.A to LTC within 10 business days after certified mail delivery to the appealing taxpayer or assessor of BOR's written determination. For further information, call LTC at (225) 219-0339

Appellant: Joseph Walker

Address: 711 LONGLEAF RD
SHREVEPORT, LA. 71106

Telephone No.: 318.453.7986

cc: LOUISIANA TAX COMMISSION
1051 N. 3RD ST #2
BATON ROUGE, LA. 70802

SECTION -3-

**ASSESSOR'S
DOCUMENTATION**

Year: Current (2026)
WALKER, JOHN ALEXANDER, JR. 1/4, ETAL
914 W ROBERT ST
HAMMOND LA 70401
UNITED STATES

Assessment Number: 167366
Mapping Parcel #: 191516-000-0011-00
Roll: 1-Real Estate
Ward: 001
Location Code: 001
SALA: NO

Physical Address: 26630 NONE SHREVEPORT LA 71107

Assessment Report

Taxes are for : Parish OUTSIDE	Taxes Excluded by Exemption: \$0.00	Taxes Excluded by Homestead: \$0.00	Total Taxes Excluded: \$0.00
Assessed Value:	1,142	Municipal Tax:	\$0.00
Homestead Value:	0	Parish Tax:	\$167.50
Exempt Value:	0	Total Tax:	\$167.50
Total Exempt Value:	0		
Taxable Parish Value:	1,142		

Tax Items Authorized By Assessor

Tax Item	Class	Description	Assessed Value	Homestead	Units	Market Value
969473	1600	TIMBER CLASS 2 >= 3 ACRES	1,142	0	40	\$1,142

Ownerships

Name	Primary	Ownership	% Owned	Homestead	% HS	From Date	To Date
JAMES SLATTERY WALKER	NO	1/4	25.00	0/1	0.00		
FRANCES ELLEN WALKER	NO	1/4	25.00	0/1	0.00		
JOSEPH M. WALKER	NO	1/4	25.00	0/1	0.00		
WALKER, JOHN ALEXANDER, JR. 1/4, ETAL	YES	1/4	25.00	0/1	0.00		

Legal Description

40.00 ACS-SE/4 OF SE/4 OF SEC 16-19-15
191516-0-11

Year: Current (2026)
WALKER, JOHN ALEXANDER, JR. 1/4, ETAL
914 W ROBERT ST
HAMMOND LA 70401
UNITED STATES

Assessment Number: 167366
Mapping Parcel #: 191516-000-0011-00
Roll: 1-Real Estate
Ward: 001
Location Code: 001
SALA: NO

Physical Address: 26630 NONE SHREVEPORT LA 71107

Assessment Report

Sales

Type	Register Number	Sales Date	Book/Page	Sales Price
INVALID	3032487	12/10/2025		\$32,000.00
INVALID	0	8/31/2004	3704/231	\$17,700.00
INVALID	0	8/31/2004	3704/231	\$17,700.00
UNKNOWN	0	12/23/2003	3648/319	\$0.00



PART II. PROPERTY TAXATION

§18. Ad Valorem Taxes

Section 18.(A) Assessments. Property subject to ad valorem taxation shall be listed on the assessment rolls at its assessed valuation, which, except as provided in Paragraphs (C), (F), and (G), shall be a percentage of its fair market value. The percentage of fair market value shall be uniform throughout the state upon the same class of property.

(B) Classification. The classifications of property subject to ad valorem taxation and the percentage of fair market value applicable to each classification for the purpose of determining assessed valuation are as follows:

Classifications	Percentages
1. Land	10%
2. Improvements for residential purposes	10%
3. Electric cooperative properties, excluding land	15%
4. Public service properties, excluding land	25%
5. Other property	15%

The legislature may enact laws defining electric cooperative properties and public service properties.

(C) Use Value. Bona fide agricultural, horticultural, marsh, and timber lands, as defined by general law, shall be assessed for tax purposes at ten percent of use value rather than fair market value. The legislature may provide by law similarly for buildings of historic architectural importance.

(D) Valuation. Each assessor shall determine the fair market value of all property subject to taxation within his respective parish or district except public service properties, which shall be valued at fair market value by the Louisiana Tax Commission or its successor. Each assessor shall determine the use value of property which is to be so assessed under the provisions of Paragraph (C). Fair market value and use value of property shall be determined in accordance with criteria which shall be established by law and which shall apply uniformly throughout the state.

(E) Review. The correctness of assessments by the assessor shall be subject to review first by the parish governing authority, then by the Louisiana Tax Commission or its successor, and finally by the courts, all in accordance with procedures established by law.

(F) Reappraisal. (1) All property subject to taxation shall be reappraised and valued in accordance with this Section, at intervals of not more than four years.

(2)(a) In the year of implementation of a reappraisal as required in Subparagraph (1) of this Paragraph, solely for purposes of determining the ad valorem tax imposed on residential property subject to the homestead exemption as provided in Section 20 of this Article, if the assessed value of immovable property increases by an amount which is greater than fifty percent of the property's assessed value in the previous year, the collector shall phase-in the additional tax liability resulting from the

Dr. Regina Webb
Caddo Parish Assessor
501 Texas Street, Room 102
Shreveport, LA 71101

For Assistance Call: (318) 226-6710

4/29/2026

Assessment Number: 167366

Mapping Number: 191516-000-0011-00

WALKER, JOHN ALEXANDER, JR. 1/5, ETAL
914 W ROBERT ST
HAMMOND, LA 70401

Use Value Assessment Application

This form must be completed and returned within 15 days of receipt

Description of Property:
40.00 ACS-SE/4 OF SE/4 OF SEC 16-19-15
191516-0-11

Application is hereby made for a Use Value Assessment on the above land, which is at least three (3) acres in size or has produced an average annual gross income of at least \$2,000 in one or more of the designated classifications for the four (4) preceding years.

I hereby certify that this land is eligible for Use Value Assessment, as provided by Article VII, Section 18 (C) of the Louisiana Constitution and as defined by Act 177 of the Regular Legislative Session of 1979 and that the following acreage is devoted to the indicated use.

	No. Acres*		Acreage
Agricultural Land	()	_____	Acreage
Horticultural Land	()	_____	Acreage
Timber Land	(<u>40</u>)	<u>72</u>	Acreage
Marsh Land	Not applicable in Caddo Parish		

* if any acreage changes, please indicate

This application is permanent unless ownership or legal description changes. In the event this land ceases to meet the requirements for a Use Value Assessment, I will so notify the Assessor of this Parish within sixty (60) days as required by law.

Signature of Property Owner

Date Signed

Assessor's Office Use only

Qualified Date: ____/____/____ By: ____ Date: ____/____/____

Parcel(s): _____

Return this form to the Assessor's Office



Calculated Soil/Use for:

191516000001100

Manual Acreage Override:

Acres... [Apply](#) [Reset](#)

Detailed Soil/Use Breakdown

-T2-Ag4 30.077ac
-T1-Ag4 14.303ac
-T2-Ag3 10.673ac

Aggregated Land Use Totals

N/A 55.053ac

Total Soil/Use Acreage: 55.053ac

* Please Note that these calculations are only as good as the base data. If the parcel boundary or use layer is incorrect, these calculations will be as well. You can check the conflict manager for potential errors with the parcel boundary.

Assessment if Value At Market Value

Year: Current (2026)
WALKER, JOHN ALEXANDER, JR. 1/4, ETAL
914 W ROBERT ST
HAMMOND LA 70401
UNITED STATES

Assessment Number: 167366
Mapping Parcel #: 191516-000-0011-00
Roll: 1-Real Estate
Ward: 001
Location Code: 001
SALA: NO

Physical Address: 26630 NONE SHREVEPORT LA 71107

Assessment Report

Taxes are for : Parish OUTSIDE	Taxes Excluded by Exemption: \$0.00	Taxes Excluded by Homestead: \$0.00	Total Taxes Excluded: \$0.00	
Assessed Value:	17,787	Municipal Tax:	\$0.00	Municipal Mil: 0.0000
Homestead Value:	0	Parish Tax:	\$2,559.19	Parish Mil: 143.8800
Exempt Value:	0	Total Tax:	\$2,559.19	Fees: \$0.00
Total Exempt Value:	0			
Taxable Parish Value:	17,787			

Tax Items Authorized By Assessor

Tax Item	Class	Description	Assessed Value	Homestead	Units	Market Value
1037701	3000	AGRICULTURAL ACREAGE >= 3 ACRES - MKT VAL	17,787	0	1	\$177,870

Ownerships

Name	Primary	Ownership	% Owned	Homestead	% HS	From Date	To Date
JAMES SLATTERY WALKER	NO	1/4	25.00	0/1	0.00		
FRANCES ELLEN WALKER	NO	1/4	25.00	0/1	0.00		
JOSEPH M. WALKER	NO	1/4	25.00	0/1	0.00		
WALKER, JOHN ALEXANDER, JR. 1/4, ETAL	YES	1/4	25.00	0/1	0.00		

Legal Description

40.00 ACS-SE/4 OF SE/4 OF SEC 16-19-15
191516-0-11

Ownership
Transfer

CASH SALE DEED

STATE OF LOUISIANA

PARISH OF CADDO

Mike Spence
CADDO PARISH CLERK OF COURT
Inst # 3032487 CO
Recorded On: 12/10/2025 10:30 AM
Number of Pages: 2
Felicia Gilliam
DEPUTY CLERK

BE IT KNOWN, That this day before me, the undersigned authority, a Notary Public in and for the said Parish, duly commissioned and sworn, came and appeared

William P. Slattery, a single man, a resident of Caddo Parish, Louisiana, whose mailing address is 7110 University Drive, Apt 210, Shreveport, La. 71106

Who declared that he does by these presents, GRANT, BARGAIN, SELL, CONVEY AND DELIVER, with full guarantee of title, and with complete transfer and subrogation of all rights and actions of warranty against all former proprietors of the property herein conveyed, together with all rights of prescription, whether acquisitive or liberative, to which said vendor may be intitled, unto

Frances Ellen Walker Beekman, wife of John Beekman, resident of the State of Texas, whose mailing address is 2015 Seven Oaks Drive, Kingwood, Texas 77338

James Slattery Walker, a single man, resident of the State of Texas, whose mailing address is P. O. Box 344, Terlingua, Texas 79852

Joseph M. Walker, husband of Brookie Hudson Walker, resident of Caddo Parish, Louisiana, whose mailing address is 711 Longleaf Road, Shreveport, Louisiana 71106

John Alexander Walker, Jr. husband of Anita Billet Walker, resident of Tangipahoa Parish, Louisiana, whose mailing address is 914 West Robert Street, Hammond, Louisiana 70401

herein purchasing for their separate estates;

The Southeast Quarter of the Southeast Quarter of Section 16, township 19 North, Range 15 West, Caddo Parish, Louisiana, containing 40 acres, more or less.

It being the intent of the vendor to retain zero (0) acres interest in and to the property described above.

TO HAVE AND TO HOLD said described property unto said purchaser, its successors and assigns forever.

This sale is made for the consideration of the sum of Thirty-Two Thousand and No/100 (\$32,000) Dollars, cash in hand paid, the receipt and sufficiency of which is hereby acknowledged.

The certificate of mortgage is hereby waived by the parties, and evidence of the payment of taxes produced.

The vendees take cognizance of all past due and/or current year's taxes and agrees to pay the same.

DONE AND PASSED at my office in Shreveport, Louisiana, in presence of the undersigned competent witnesses and me, Notary, on the 9th day of December 2025.

WITNESSES:

Armi Fina

William P. Slattery

William P. Slattery

Suman Saha SUMAN SAHA

SECTION -4-

CORRESPONDENCE



Appeal

From Dan Snyder <dan.snyder@caddoassessor.org>
Date Thu 9/10/2026 4:17 PM
To wwaexx1@gmail.com <wwaexx1@gmail.com>
Cc Regina Webb <dr.regina.webb@caddoassessor.org>

Mr. Walker,

The Caddo Parish Assessor's Office has received your appeal to the Board of Review regarding parcel 191516-000-0011-00.

The Board of Review hearing will be held before the Caddo Parish Commission on Monday, September 14, at 1:00 p.m. The hearing will take place at:

505 Travis Street
Shreveport, LA

Please let us know if you have any questions or need additional information regarding the hearing.

Thank you,

Dan Snyder, CLDA

Real Estate Department Head

Caddo Parish Assessor's Office

501 Texas St, Room 102

Shreveport, La 71101

Direct: 318-226-6726

Fax: 318-227-1009

Email: dan.snyder@caddoassessor.org



Re: Use Value Info

From joseph walker <wwaexx1@gmail.com>

Date Sat 8/15/2026 8:34 PM

To Dan Snyder <dan.snyder@caddoassessor.org>

Dan, Regarding your email of Aug 10th, please:

1. Send Brian Eddington's phone number.
2. The USDA office's phone number and person you talked to
3. A copy of "the map" showing that the parcel is noted as Class II timber.

Thanks, Joe Walker

On Mon, Aug 10, 2026 at 10:46 AM Dan Snyder <dan.snyder@caddoassessor.org> wrote:

Good morning,

I have looked into this extensively and I do not believe that your determination that T2-Ag4 correlates to Timber Class III is correct. I have contacted the USDA and the Louisiana Assessor's Association's attorney Brian Eddington who have both confirmed that the map shows this parcel should be designated as Timber Class 2. Brian also confirmed that T-2 and Timber Class II are the same thing. I am happy to look at and forward along to them any paperwork that you may have that could help. I understand that you disagree but I believe we have this parcel correctly assessed for the 2026 tax roll.

If you would like to make an appointment with the assessor you are free to contact our administration department to do so. The main office phone number is 318-226-6704.

Thank you.

Dan Snyder, CLDA

Real Estate Department Head

Caddo Parish Assessor's Office

501 Texas St, Room 102

Shreveport, La 71101

Direct: 318-226-6726

Fax: 318-227-1009

Email: dan.snyder@caddoassessor.org

From: joseph walker <wwaexx1@gmail.com>

Sent: Friday, August 7, 2026 9:54 AM

To: Dan Snyder <dan.snyder@caddoassessor.org>

Subject: Re: Use Value Info

Dan Snyder, If this can not be resolved by phone and emails, I wish to schedule a meeting with the Tax Assessor. Thank you, Joe Walker

On Thu, Aug 6, 2026 at 10:10 AM joseph walker <wwaexx1@gmail.com> wrote:

Timber T2-Ag4 as shown on the map you sent (30 acres) is Timber Class III. The Timber T2-Ag3 as shown on the map you sent (10 acres) is Timber Class II. Just the way it was classified the "Previous Year". What evidence do you have that justifies your argument that all this timber is now classified as Timber Class II? The map contradicts your assertions that all this property is now Timber Class II. You are ignoring the fact that the map has a T2-Ag4 and a T2-Ag3 soil classification. T2 and Class II are not the same thing. See the attached to help you understand "how you are coming up with the Class III designation." Joe Walker

On Thu, Aug 6, 2026 at 9:21 AM Dan Snyder <dan.snyder@caddoassessor.org> wrote:

Good morning,

I am confused on how you are coming up with the Class III timber designation. The map clearly shows that this soil type would be Timber Class 2. I called the USDA this morning to verify and they do not understand how you are coming up with the Class III designation either. I am happy to look at any information that you have that may help me understand where you are coming from better.

Dan Snyder, CLDA

Real Estate Department Head
Caddo Parish Assessor's Office
501 Texas St, Room 102
Shreveport, La 71101
Direct: 318-226-6726
Fax: 318-227-1009
Email: dan.snyder@caddoassessor.org

From: joseph walker <wwaexx1@gmail.com>
Sent: Wednesday, August 5, 2026 3:28 PM
To: Dan Snyder <dan.snyder@caddoassessor.org>
Subject: Re: Use Value Info

Dan Snyder, The T2 Ag4 classification for 30.077 acres is Class III timber. The T1 Ag4 classification for 14.303 acres is Class III timber. The T2 Ag3 for 10.673 acres is Class II timber. According to the Soil/Use map sent, 30 acres is T2-Ag4 which is Class III timber and 10.67 acres is T2-Ag3 which is Class II timber. Your explanation does not clear this up. If you have a written assessor's worksheet, please send it. Your letter of 4/29/26 is vague and deceptive. We have stated that our 40 acres is devoted to Timber Land T2, but not to Class II timber. Please send an explanation. Joe Walker

On Wed, Aug 5, 2026 at 3:05 PM Dan Snyder <dan.snyder@caddoassessor.org> wrote:
Mr. Walker,

Parcel 191516-000-0011-00 has previously carried the classifications of Timber class 2 for 10 acres and Timber class 3 for 30 acres. The classification was given many years ago using the soil map for that time. It has stayed the same for so long because the parcel was not transferred. Since the transfer recorded under instrument #3032487 was applied for the 2026 tax roll the use value assessment has to be updated. We applied the appropriate class and mailed out a use value application. The application was signed and returned to us accepting the classification of Timber 2. As you can see from the provided information, Timber class 3 does not apply to this parcel anymore. The best possible assessment for this property is to assess it as Timber class 2 since the land is clearly not agriculture. I hope this clears this up for you and please feel free to reach out with any questions.

Dan Snyder, CLDA

Real Estate Department Head
Caddo Parish Assessor's Office
501 Texas St, Room 102
Shreveport, La 71101
Direct: 318-226-6726
Fax: 318-227-1009
Email: dan.snyder@caddoassessor.org

From: joseph walker <wwaexx1@gmail.com>
Sent: Wednesday, August 5, 2026 2:19 PM
To: Dan Snyder <dan.snyder@caddoassessor.org>
Subject: Re: Use Value Info

Dan Snyder, The information sent shows 30 acres as Ag4 (Class III), 14 acres as Ag4 (Class III) and 10 acres as Ag3(Class II). Our previous year had 30 acres as Class III and 10 acres as Class II. From the data you sent, I don't see any evidence for the Current Year change in value. Please provide your calculations. Thanks, Joe Walker

On Wed, Aug 5, 2026 at 11:23 AM Dan Snyder <dan.snyder@caddoassessor.org> wrote:
Good morning,

Please see the attached documents.

Thank you.

Dan Snyder, CLDA

Real Estate Department Head
Caddo Parish Assessor's Office
501 Texas St, Room 102
Shreveport, La 71101
Direct: 318-226-6726
Fax: 318-227-1009
Email: dan.snyder@caddoassessor.org