

RAPIDES PARISH POLICE JURY

SPECIAL SESSION
September 22, 2003

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 22, 2003, at 3:00 p.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:

Alexandria, Louisiana
June 17, 2003

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 22, 2003 at 3:00 p.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, as advertised.
2. Any other business that may properly come before the Police Jury.

BY ORDER OF THE PRESIDENT

Angie Richmond, Secretary

There were present: Honorable Richard W. Billings, President; Ezra L. Reed, Vice President; and Police Jurors Theodore Fountaine Jr., Donald H. Wilmore, Joe Fuller, and Richard L. Nunnally.

Police Jurors Davron "Bubba" Moreau, Steve P. Bordelon, and Scott Perry were absent.

Also present were Mr. Tim Ware, Treasurer; Mr. Eric S. Duck, Public Works Director; Ms. Donna Andries, Sales and Use Tax Director; Ms. Kay Smith, OEWD Deputy Director; Mr. Robert Barr, Courthouse Building Superintendent; Chief David Peart, Fire District No. 2; Mr. Tom Wells, Legal Counsel, and Ms. Angie Richmond, Secretary.

The invocation was given by Mr. Theodore Fountaine.

The Pledge of Allegiance was led by Mr. Richard Nunnally.

The Police Jury of the Parish of Rapides, State of Louisiana, was duly convened as the governing authority of said Parish by Hon. Richard Billings, President, who welcomed all present and then stated that the Police Jury was ready for the transaction of business.

After unanimous vote the following items were placed on the agenda:

On motion by Mr. Don Wilmore, seconded by Mr. Richard Nunnally, to receive an update on the Kelleyland, Walnut Grove and Airbase Road Area, Phase I, LCDBG Sewer Project from Mr. Kendall Magee, Consultant Administrator, and Mr. Glen Turner, Consultant Engineer. On vote the motion carried.

Mr. Kendall Magee, Consultant Administrator, reviewed the advertisement for construction bids for the Kelleyland, Walnut Grove and Airbase Road Area, Phase I, LCDBG Sewer Project was delayed due to lack of acquisition of three rights of way. Those necessary rights of way have been surveyed and after a title opinion by Legal Counsel, they will proceed to acquire the property. He advised in the last Legislative Session a law was passed to grant police juries and municipalities with ongoing LCDBG projects the power of quick-take expropriation.

On motion by Mr. Joe Fuller, seconded by Mr. Theodore Fountaine, to accept the report of the Consultant Administrator on the Kelleyland, Walnut Grove and Airbase Road Area, Phase I, LCDBG Sewer Project. On vote the motion carried.

On motion by Mr. Joe Fuller, seconded by Mr. Theodore Fountaine and Mr. Richard Nunnally, to authorize to enter into a subcontract with the Board of Supervisors of Louisiana State University and A&M College, Subcontract Number C162561, under the Memorandum of Understanding between LSU and The Department of Social Services, Office of Family Support, to

SPECIAL SESSION
SEPTEMBER 22, 2003

Implement the Truancy Assessment and Service Center (TASC) Program in Rapides Parish and ratify the execution by the President of the afორerereferenced subcontract agreement. On vote the motion carried.

On motion by Mr. Don Wilmore, seconded by Mr. Joe Fuller, to apply for an AED, local match of \$250 to be paid out of the General Fund, and authorize the President to sign all necessary documents. On vote the motion carried.

On motion by Mr. Joe Fuller, seconded by Mr. Don Wilmore, to sit as a Board of Review for hearing complaints on property assessment, as advertised. On vote the motion carried.

Mr. Ralph Gill, Rapides Parish Tax Assessor, first reviewed he had submitted on September 11, 2003, the certification of the 2003 assessment lists for Rapides Parish:

Total Assessed value of all real and personal property	\$504,579,368
Assessed value of all homestead exempt property	\$147,563,272
Assessed value of all taxable real and personal property	\$357,016,096
Public Service assessed value	\$ 79,441,810
Total assessed value, including homestead exemption	\$584,021,178
Total Taxpayer assessed value	\$436,457,906

The President opened to receive the protests for those requests for review timely filed:

BPR Energy, Inc., Crowell No. 3 personal property, Serial No. 220535 and equipment, Section 3, T1S-R1W, represented by Mr. Daron Fredrickson, of Affiliated Tax Consultants, Ward 4 Out, Assessment No. 1000.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	\$575,313	\$575,313
Taxpayer's opinion:	-	\$ 60,875	\$ 60,875
Assessment	Land	Improvement	Total
Assessor determined:	-	\$ 86,297	\$ 86,297
Taxpayer's opinion	-	\$ 9,131	\$ 9,131
protest fair market value as of January 1, 2003 was:			
	land	Improvement	Total
	-	\$ 60,875	\$ 60,875

(Received 9/8/03)

BPR Energy, Inc., Crowell No. 7 personal property, Serial No. 220577 and equipment, Section 7, T1S-R1W, represented by Mr. Daron Fredrickson, of Affiliated Tax Consultants, Ward 4 Out, Assessment No. 900.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	\$575,780	\$575,780
Taxpayer's opinion:	-	\$ 60,875	\$ 60,875
Assessment	Land	Improvement	Total
Assessor determined:	-	\$ 86,367	\$ 86,367
Taxpayer's opinion	-	\$ 9,131	\$ 9,131
protest fair market value as of January 1, 2003 was:			
	land	Improvement	Total
	-	\$ 60,875	\$ 60,875

(Received 9/8/03)

BPR Energy, Inc., Crosby No. 24 personal property, Serial No. 219443 and equipment, Section 24, T1N-R4W, represented by Mr. Daron Fredrickson, of Affiliated Tax Consultants, Ward 6 Out, Assessment No. 100.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	\$524,033	\$524,033
Taxpayer's opinion:	-	\$ 60,875	\$ 60,875
Assessment	Land	Improvement	Total
Assessor determined:	-	\$ 78,605	\$ 78,605
Taxpayer's opinion	-	\$ 9,131	\$ 9,131
protest fair market value as of January 1, 2003 was:			
	land	Improvement	Total
	-	\$ 60,875	\$ 60,875

(Received 9/8/03)

It was noted that a package of evidence was received from Mr. Daron Fredrickson, of Affiliated Tax Consultants, to support the appeals for BPR Energy Inc., which is on file in the Office of the Police Jury, in appeal on assessments of the three wells in Rapides Parish purchased from Union Pacific Resources Company because of negotiated sales as fair market value and because of comparison of the income stream.

Mr. Gill advised that BPR Energy has an ongoing statewide suit against the Louisiana Tax Commission and this protest is a continuation of the suit. He submitted a package of his evidence for consideration and recommended the Police Jury uphold his assessment, depreciations have already been granted.

On motion by Mr. Don Wilmore, seconded by Mr. Joe Fuller, to uphold the assessment of Mr. Ralph Gill, Rapides Parish Tax Assessor, on the

SPECIAL SESSION
SEPTEMBER 22, 2003

assessments of BPR Energy Inc. for Ward 4 Out, Assessment No. 1000; Ward 4 Out, Assessment No. 900; and Ward 6 Out, Assessment No. 100. On vote the motion carried.

Troy CMBS Property c/o KMart, Ward 01A - KMart, 2800 MacArthur Drive, Ward Alexandria, Assessment No. 1385700, represented by Mr. Wade Carlson, of Burr Wolff State and Local Tax Solutions.

Fair Market Value	Land	Improvement	Total
Assessor determined:	3,800,000	6,626,600	10,426,600
Taxpayer's opinion:	1,400,000	3,263,150	4,663,150
Assessment	Land	Improvement	Total
Assessor determined:	380,000	993,985	1,373,985
Taxpayer's opinion	140,000	489,473	629,473
protest fair market value as of January 1, 1999 was:			
	land	Improvement	Total
	2,490,000	5,810,000	8,300,000

(Received 9/10/03)

Mr. Wade Carlson, of Burr Wolff State and Local Tax Solutions, first distributed a Valuation Analysis as part of his appeal. He reviewed the property formerly occupied by the Kmart Corporation has been vacant for three years, was for sale until Chapter 11 Bankruptcy in January 2002, and will be put back up for sale within 30-60 days. Mr. Carlson asked consideration be given to the square footage sale price, the comparison assessment and sale price square footage value of nearby properties, the estimated potential sale price by the broker, and undesirable factors in its location. He asked the value be lowered from \$10,480,000 to \$4,663,150 on the assessment rolls.

Mr. Jim Cockrell, Deputy Tax Assessor, distributed evidence on their valuation of the property, the use of Marshall & Swift on cost approach to square footage at \$6,626,600 for improvements and land value is the purchase price of the land of \$3,800,000. He inspected the building, found it in excellent shape. He did not feel there was cause to reduce the value of the building or the property.

Mr. Ralph Gill, Tax Assessor, recommended the Police Jury uphold his assessment and it be referred to the Tax Commission.

Mr. Carlson stated he did not feel use of Marshall and Swift was a fair indication of value. The \$3,800,000 paid for the land was an overpayment and the improvements are dark.

On motion by Mr. Joe Fuller, seconded by Mr. Don Wilmore and Mr. Richard Nunnally, to uphold the assessment of Mr. Ralph Gill, Rapides Parish Tax Assessor, on the assessment of Troy CMBS Property c/o KMart, Ward 01A - KMart, 2800 MacArthur Drive, Ward Alexandria, Assessment No. 1385700, and it be referred to the Tax Commission. On vote the motion carried.

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

On motion by Mr. Joe Fuller, seconded by Mr. Don Wilmore, there being no further business, the meeting be declared adjourned. On vote the motion carried at 3:27 p.m.

Angie Richmond, Secretary
Rapides Parish Police Jury

Richard Billings, President
Rapides Parish Police Jury