Special Police Jury Room September 28, 2016 Abbeville, Louisiana

Minutes of a special meeting of the Vermilion Parish Police Jury held on September 28, 2016, with President Mr. Ronald Darby presiding.

The meeting was called to order by President, Mr. Ronald Darby. President, Mr. Ronald Darby led the group in the Pledge of Allegiance. Following the pledge, Mr. Ronald Darby took a moment to give prayer and reflection, President Ronald Darby asked for phones, pagers, etc. off or set to silent mode for the duration of the Police Jury meeting.

The following members were present:

Mr. Dane Hebert Mr. Errol J. Domingues Mr. Jason Picard Mr. Kevin Sagrera

Mr. Ronald Darby Mr. Ronald Menard Ex-Officio

Mr. Wayne Touchet
Mr. Pervis Gaspard
Mr. Mark Poche'
Mr. Cloris J. Boudreaux
Mr. Paul Bourgeois
Mr. Sandrus Stelly

Mr. Leon Broussard

Absent: Mr. Nathan Granger

Guest: Mr. Keith Frederick Mr. Gene Sellers, Sr. Mr. Kim Touchet Mr. Gary Guidry

Mr. Keith Fredrick
Mr. Tim Baudoin
Mr. Galy Guldry
Mr. Paul Moresi
Mr. Gabe Marceaux

President Darby recognized at this time a period for public comment on any agenda item to be considered from the audience.

No comments were presented or discussed at this time.

President Darby recognized at this time a time on the agenda, to discuss the Vermilion Parish Police Jury-Board of Review-Protest Hearing for the 2016 assessment values.

President Darby recognized at this time the following protests or complaints regarding valuations of property established by the Assessor for the 2016 Tax Roll.

The following protests have been received;

1. LOBO Operating M7035700 & M7035750

Mr. Gabe Marceaux stated no one is here to speak on this and the emails I have received I do not think anyone will be attending the appeal of the values. How it all started, LOBO was a company on record that rented the values and we assessed them accordantly. We were actually a little below of what they had come out with. We valued according to the Tax Commission Guidelines and used the schedule of values we use on all Oil & Gas wells and

equipment by. LOBO sold to Energy Reserves June 1, 2016 through bankruptcy sale, there was an assumption agreement done and Energy Reserves signed to assume debts and liabilities etc. They wanted us to value their wells according to the bankruptcy sale. That is not the values of the wells nor could we do that. We denied of what they asked and this is why we are here today, I would like to request the Jury would uphold the assessor values and deny their appeal.

Upon motion by, Mr. Errol Domingues duly seconded by Mr. Paul Bourgeois, and unanimously carried, the Police Jury authorized Mr. Gabe Marceaux, Tax Assessor to uphold the tax assessor's values.

Mr. Marceaux stated he has some information from LOBO's tax rep, they would like to inform the Jury they waive their rights to appear, present testimony and evidence in the Board of Reviews hearing. They stated to have fulfilled all of the requirements necessary to file an appeal, Vermilion Parish Board of Review, reserve our right to file appeal. The Tax Commission will it the Board of Review uphold their values.

Mr. Marceaux stated as the Assessor he has to put this in the records, in regards to presentation of evidence it is the Assessor's position, if a tax payer is properly following procedure for filing and appeal to the Board of Review in accordance with the Louisiana Revised Statue in the Tax Commission rules and regulations, the tax payer can chooses to waive their rights. This opportunity to be heard orally at the Board of Review Hearing and this waiver will not predigest the tax payer's rights to appeal the board's decision at the tax commission.

President Darby recognized at this time comments from Vermilion Parish Assessor Mr. Gabe Marceaux.

President Darby recognized at this time to consideration of accepting the following r as submitted by Vermilion Parish Assessor Mr. Gabe Marceaux.

	2016 Assessed Values	2015 Assessed Values
1. Real Property	\$221,397,751	\$213,672,505
2. Personal Property	\$130,318,651	\$151,766,664

Mr. Marceaux stated the adoption of the assessment valuations for the 2016 Tax Year. Referring to the handouts, Public Service Comparison there is a \$21,725,560 loss. Last year Shell Pipeline was on the books but the project was cancelled, construction work in progress they had to render it and they did pay their taxes to the parish. We knew this was going to come off this year and that it was going to be a big loss. Moveable Property Comparison is another big decrease of \$21,448,013, this comes with the decrease of Oil & Gas wells. Real Property Comparison is more positive and the increase is due to new construction and reassessment. This year is a reassessment year and \$4.6 Million is reassessment and \$3.1 Million is new construction. Parish Wide Comparison by Ward to sum everything up \$35.4 Million dollar decrease is in assessed values. \$36.3 Million in taxable values a big shift this year.

Lengthy discussion followed.

Upon motion by, Mr. Wayne Touchet duly seconded by Mr. Kevin Sagrera, and unanimously carried, the Police Jury accepted the following assessment valuations for the 2016 Tax Year as submitted by Vermilion Parish Assessor Gabe Marceaux.

	2016 Assessed Values	2015 Assessed Values
1. Real Property	\$221,397,751	\$213,672,505
2. Personal Property	\$130,318,651	\$151,766,664

Upon motion by Mr. Pervis Gaspard, duly seconded by Mr. Cloris Boudreaux, and unanimously carried, there being no further business to be presented, the meeting was duly adjourned.

Parish Administrator

President