

**BOARD OF REVIEW**

**Livingston, Louisiana  
September 19, 2024**

The Livingston Parish Council met on the 19th day of September 2024, as the Livingston Parish Council Board of Review, in the Council Chambers located in the Governmental Building, 20355 Government Boulevard, Livingston, Louisiana, at the hour of five o'clock (5:00) p.m., as posted and per notice in the Livingston Parish News, the Official Journal of the Parish of Livingston, State of Louisiana, with the following members present:

Lonnie Watts	John Wascom	Ricky Goff
Ryan Chavers	Erin Sandefur	Dean Coates
Billy Taylor	John Mangus	Joe Erdey

Also present: Jeff Taylor, Livingston Parish Tax Assessor  
Tim McMasters, Chief Deputy Assessor

Absent: Parish President Randy Delatte  
Parish Legal Counsel

-----  
The chairman called the meeting to order and announced that the Livingston Parish Council was acting as the Board of Review.

-----  
The chair addressed agenda item number 4, "Certification of 2024 assessment list - Jeff Taylor, Assessor of Livingston Parish" and called upon Mr. Taylor to explain about the assessment and advise what action will be needed from the Board of Review.

The Livingston Parish Tax Assessor Mr. Jeff Taylor, Assessor for the Parish of Livingston, wished to address agenda item number 5a, "Hearing on protests: Brookwood – Rushing LLC", and advised that the property owner requested to withdraw their protest.

Whereby upon this withdrawal, no action was needed or taken.

-----  
He then requested the Council members to bring their attention to the handout that his office had provided and explained in detail the breakdown of the 2024 assessments for Livingston Parish. He reviewed the current assessments and certified the list he submitted to be correct with the total assessment valuation as follows:

<u>REAL PROPERTY:</u>	\$ <u>1,053,910,884.00</u>
<u>TAXABLE:</u>	\$ <u>770,828,398.00</u>
<u>HOMESTEAD &amp; OTHER EXEMPTIONS:</u>	\$ <u>283,082,486.00</u>
<u>PERSONAL PROPERTY:</u>	\$ <u>102,079,583.00</u>
<u>PUBLIC SERVICE:</u>	\$ <u>52,955,350.00</u>

-----  
**PARISH OF LIVINGSTON  
STATE OF LOUISIANA  
LPR NO. 24-335**

The following resolution was offered by John Mangus and duly seconded by Lonnie Watts:

**L.P. RESOLUTION 24-335**

BE IT RESOLVED that the Livingston Parish Council, meeting as the Board of Review, does hereby formally accept the certification of the 2024 assessment list of the valuation of the assessments as submitted by the Assessor of the Parish of Livingston for the tax year 2024.

BE IT FURTHER RESOLVED that a certified copy of this resolution be forwarded to the Louisiana Tax Commission and the Assessor of the Parish of Livingston, State of Louisiana.

Upon being submitted to a vote, the vote thereon was as follows:

YEAS: MR. WASCOM, MR. GOFF, MR. COATES, MR. WATTS, MR. ERDEY,  
MR. MANGUS, MR. CHAVERS, MS. SANDEFUR, MR. TAYLOR

NAYS: NONE

ABSTAIN: NONE

ABSENT: NONE

Thereupon, the chair declared that the Resolution had carried and was adopted on this the 19th day of September 2024.

-----  
**PARISH OF LIVINGSTON**  
**STATE OF LOUISIANA**  
**LPR NO. 24-336**

The following resolution was offered by Billy Taylor and duly seconded by Joe Erdey:

**L.P. RESOLUTION 24-336**

BE IT RESOLVED that the Livingston Parish Council, meeting as the Board of Review, does hereby sustain the valuation of the assessments as fixed by the Louisiana Tax Commission and the Assessor of the Parish of Livingston for the tax year 2024.

BE IT FURTHER RESOLVED that a certified copy of this resolution be forwarded to the Louisiana Tax Commission and the Assessor of the Parish of Livingston, State of Louisiana.

Upon being submitted to a vote, the vote thereon was as follows:

YEAS: MR. WASCOM, MR. GOFF, MR. COATES, MR. WATTS, MR. ERDEY,  
MR. MANGUS, MR. CHAVERS, MS. SANDEFUR, MR. TAYLOR

NAYS: NONE

ABSTAIN: NONE

ABSENT: NONE

Thereupon, the chair declared that the Resolution had carried and was adopted on this the 19th day of September 2024.

-----  
Mr. Taylor asked that before they adjourn the meeting, he wished to acknowledge his employees that attended the meeting that evening with him that were located in the audience. He asked that each one stand upon their introduction.

He began with introducing Mr. Tim McMasters, the Chief Deputy for the Assessor's office. He then called upon Mr. Bubba Crowder, and advised of his duties as the Commercial Supervisor. Next, he presented Mr. David Alford and explained what his position entailed as the Assessor's office mapping coordinator. Mr. Taylor invited Mr. Trey Milton to stand and explained that he was the newest member in their office's leadership. He further advised that Mr. Milton had obtained his "PIC-Pilot in Charge" credentials and will be managing the Assessor's newly implemented drone program.

-----  
Having no further business or any other discussion, the chair requested a motion to adjourn the September 19, 2024 Board of Review meeting.

**LPR NO. 24-337**

MOTION was offered by Erin Sandefur and duly seconded by Lonnie Watts to adjourn the September 19, 2024 meeting of the Livingston Parish Council, meeting as the Board of Review.

YEAS: MR. WASCOM, MR. GOFF, MR. COATES, MR. WATTS, MR. ERDEY,  
MR. MANGUS, MR. CHAVERS, MS. SANDEFUR, MR. TAYLOR

NAYS: NONE

ABSTAIN: NONE

ABSENT: NONE

Thereupon the chair declared that the Motion had carried and was adopted.

/s/ Sandy C. Teal  
Sandy C. Teal, Council Clerk

/s/ John Wascom  
John Wascom, Chairman