

**OFFICIAL PROCEEDINGS OF THE ST. JAMES PARISH COUNCIL,  
ACTING AS A BOARD OF REVIEW**

The Council of the Parish of St. James, State of Louisiana, met as a Board of Review in the Council Chambers of the Parish Courthouse Annex in Vacherie, Louisiana, on Wednesday, September 19, 2018, at 6:00 p.m.

On roll call the following were recorded present: Honorable Ryan Louque, Council members Jason Amato, Ralph Patin, Clyde Cooper, Vondra Etienne-Steib, and Eddie Kraemer. Councilman St. Pierre was absent.

Those also in attendance were: Linda Hubbell, Council Secretary; Glenn Waguespack, Parish Assessor; Timothy P. Roussel, Parish President; Michelle Octave, Chief Administrative Officer; Blaise Gravois, Director of Operations; Chantal Waguespack, Director of Finance; Francis Hymel, Director of Emergency Preparedness; Ingrid Leblanc, Interim Director of Human Resources; and Cody Martin, Legal Advisor.

Chairman Louque asked the purpose of the meeting, Secretary Hubbell stated the meeting was to review written protests received on assessment values in the Parish of St. James for the Year 2018 as fixed by the St. James Parish Assessor.

Assessor Waguespack presented his report to the Board of Review. He stated that the books were opened for public inspection from August 20 to September 4, 2018. Assessment figures were given to the Council on September 7, 2018. Written appeal forms were to be received by Council by September 12, 2018, and the appeals to the Board of Review no later than 7 days prior to the public hearing, and the St. James Parish Council met tonight as the Board of Review.

Assessor Waguespack briefly reviewed the parish wide assessment figures for 2018:

Ward Assessment Totals	574,795,467
Public Service Assessment Totals	<u>66,810,400</u>
<b>TOTAL ASSESSMENT FIGURE FOR 2018</b>	<b>641,605,867</b>

(Industrial Exemption Assessment Total is 234,873,520)  
(Homestead Exemption Assessment Total is 41,299,337)  
(Taxable Assessment Total is 60,306,530)


Assessor Waguespack indicated one protest was received from Sugar Hill Crossing. He said the tax commission, in 2014, valued this property, at the current level which is about \$5 million. The facility, by its own admission by the report, has a total investment of \$30 million. Because it's low income housing, the tax credits are not allowed to be taxed. The Louisiana tax commission uses the income approach to value, and that value, in 2014 was \$5 million. Assessor Waguespack said that is plenty adequate and fair and said it should stand and asked to uphold the value of the assessment.

No comments were received.

Councilman Kraemer then moved for the adoption of a motion accepting the assessment values for the year 2018, as fixed by the St. James Parish Assessor. Councilman Amato seconded the motion. On the following roll call vote, the assessment values for 2018 were unanimously accepted:

YEAS: Amato, Patin, Cooper, Etienne-Steib, Kraemer, and Louque  
NAYS: None  
ABSTAIN: None  
ABSENT: St. Pierre

There being no further business to come before the Council sitting as a Board of Review, on a motion offered by Councilman Amato, seconded by Councilman Patin and carried, Chairman Louque declared the meeting was adjourned.

  
Linda Hubbell, Secretary

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C E R T I F I C A T E

I, Linda Hubbell, Secretary of the Council of the Parish of St. James, State of Louisiana, hereby certify that the foregoing is a true and correct copy of the proceedings of the St. James Parish Council of September 19, 2018, wherein the Parish Council met as a Board of Review to receive protests on assessment values in the Parish of St. James for the year 2018 as fixed by the St. James Parish Assessor.

Signed at Vacherie, Louisiana, this the 21th day of September 2018. -

( S E A L )

  
Linda Hubbell, Secretary