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MEETING MINUTES FOR
THE BOARD OF COMMERCE AND INDUSTRY
OF THE
LOUISIANA ECONOMIC DEVELOPMENT CORPORATION
HELD AT
LASALLE BUILDING
617 NORTH 3RD STREET
LABELLE ROOM
BATON ROUGE, LOUISIANA
ON THE 13TH DAY OF NOVEMBER, 2020
COMMENCING AT 9:30 A.M.

REPORTED BY: ELICIA H. WOODWORTH, CCR

C&I MEETING MINUTES

1 **Appearances of Board Members Present:**

2 R. L. Allain, II
3 Don Briggs
4 Yvette Cola
5 Cleo Fields
6 Kenneth Havard
7 Travis Holley
8 Jerald Jones
9 Heather Malone
10 Guy S. McInnis
11 Stuart A. Moss
12 Naheem Nassar, Jr.
13 Secretary Don Pierson
14 Darrel Saizan
15 Daniel J. Shexnaydre, Jr.
16 David H. Toups
17 Dr. Woodrow Wilson, Jr.

18 **Staff members present:**

19 Tam Bourgeois
20 Kristin Cheng
21 Frank Favaloro
22 Brenda Guess
23 Richard House
24 Stephanie LeGrange
25 Joyce Metoyer
26 Mandi Mitchell
27 Kelley Raney
28 Deborah Simmons
29 Hud Usie
30 Anne Villa
31 Shawn Welcome



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1 MR. JONES: Good morning, everyone. Welcome
2 to the November 13, 2020 Board of Commerce & Industry
3 meeting. Friday the 13th in 2020. What a great day.
4 Sometimes you just can't fall out a hole, you know. But
5 it is good to see everyone here today.

6 As you know, we have a lengthy agenda.
7 We've combined two meetings into this one because of the
8 storms that our state has had to deal with this year.
9 And before we get started and before we call roll, I --
10 this has been such an unusual year. We've had so much
11 that we've had to deal with at so many different levels
12 from the pandemic to the hurricanes to I know things are
13 going on in the economic circles. I know St. James
14 Parish is dealing with something they didn't know they
15 were going to have to deal with, and I just wish we'd
16 stop just for a few moments of silence and let's
17 remember our fellow citizens within the state and our
18 leadership. I know the Governor and his staff has had
19 to deal with a lot. Let's just remember them and pray
20 for safety, health, wellbeing, wisdom, discernment, all
21 of those things that we could use today. So just a few
22 moments. Thank you.

23 (A moment of silence is observed.)

24 MR. JONES: Thank you very much.

25 All right. Ms. Simmons, if you could call



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1 the roll, we would appreciate that.

2 MS. SIMMONS: Good morning.

3 MR. JONES: Good morning.

4 MS. SIMMONS: Don Briggs.

5 MR. BRIGGS: Here.

6 MS. SIMMONS: David Toups.

7 MR. TOUPS: Here.

8 MS. SIMMONS: Yvette Cola.

9 MS. COLA: Here.

10 MS. SIMMONS: Guy McInnis.

11 MR. MCINNIS: Here.

12 MS. SIMMONS: Ricky Fabra.

13 (No response.)

14 MS. SIMMONS: Manuel Fajardo.

15 (No response.)

16 MS. SIMMONS: Stuart Moss.

17 MR. MOSS: Here.

18 MS. SIMMONS: Representative Paula Davis.

19 MS. DAVIS: Here.

20 MS. SIMMONS: Senator Theo Fields, proxy for
21 Representative Senator Johns.

22 MR. FIELDS: Here.

23 MS. SIMMONS: Kenneth Havard.

24 (No response.)

25 MS. SIMMONS: Jerald Jones.



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1 MR. JONES: Here.
2 MS. SIMMONS: Heather Malone.
3 MS. MALONE: Here.
4 MS. SIMMONS: Senator Bret Allain.
5 MR. ALLAIN: Here.
6 MS. SIMMONS: Representative Stuart Bishop.
7 (No response.)
8 MS. SIMMONS: Jan Moller.
9 (No response.)
10 MS. SIMMONS: Secretary Don Pierson.
11 SECRETARY PIERSON: Present.
12 MS. SIMMONS: George Nassar.
13 MR. NASSAR: Here.
14 MS. SIMMONS: Darrel Saizan.
15 (No response.)
16 MS. SIMMONS: Daniel Shexnaydre.
17 MR. SHEXNAYDRE: Here.
18 MS. SIMMONS: Ronnie Slone.
19 (No response.)
20 MS. SIMMONS: Dr. Shawn Wilson.
21 (No response.)
22 MS. SIMMONS: Dr. Woodrow Wilson.
23 DR. W. WILSON: Here.
24 MS. SIMMONS: Mr. Travis Holley.
25 MR. HOLLEY: Here.



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1 MS. SIMMONS: We have a quorum.
2 MR. JONES: Thank you, Ms. Simmons.
3 Thank you, everyone, for being here.
4 First we have, and I think all of you have
5 been provided a copy of our minutes from April 21, 2020
6 and June 24th, 2020 meetings. I would accept a motion
7 on the April 21, 2020 minutes.
8 MR. NASSAR: So moved.
9 MR. JONES: I have a motion to approve.
10 Is there a second?
11 MS. DAVIS: Second.
12 MR. JONES: We have a second.
13 Any questions from the Board, comments?
14 (No response.)
15 MR. JONES: Any questions or comments from
16 the public?
17 (No response.)
18 MR. JONES: Seeing none, all in favor, say
19 "aye."
20 (Several members respond "aye.")
21 MR. JONES: Any opposed?
22 (No response.)
23 MR. JONES: There being none, the motion
24 carries.
25 Now I would accept a motion concerning the



1 June 24, 2020 minutes.

2 MR. MOSS: So moved.

3 MR. JONES: We have a motion.

4 A second?

5 Second from Dr. Wilson.

6 Any comments or questions from the Board?

7 (No response.)

8 MR. JONES: Any comments or questions from
9 the public?

10 (No response.)

11 MR. JONES: There being none, all in favor,
12 say "aye."

13 (Several members respond "aye.")

14 MR. JONES: Any opposed?

15 (No response.)

16 MR. JONES: There being no opposition, the
17 motion carries.

18 Ms. Booker, if you will -- Mr. Favaloro,
19 good to see you this morning. If you will, walk us
20 through the Quality Jobs Program. Thank you.

21 MR. FAVALORO: Yes. There are four new
22 Quality Jobs applications: 20190070, A.W. Chesterton
23 Company in Bossier; 20181534, Cabot Corporation in St.
24 Mary; 20180261, Shintech Louisiana, LLC in Iberville;
25 20180170, Ville Platte Iron Works, Inc. in Evangeline.



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1 That concludes the new applications.

2 MR. JONES: All right. Entertain a motion
3 for the new applications.

4 DR. W. WILSON: So moved.

5 MR. JONES: I have a move for approval; is
6 that right?

7 Do we have a second?

8 Second from Mr. Briggs.

9 Any questions or comments from the Board?

10 (No response.)

11 MR. JONES: Seeing none, any questions or
12 comments from the public?

13 (No response.)

14 MR. JONES: Seeing none, all in favor, say
15 "aye."

16 (Several members respond "aye.")

17 MR. JONES: Any opposition?

18 (No response.)

19 MR. JONES: No opposition. That motion
20 carries.

21 MR. FAVALORO: We have 10 renewals. One
22 company wishes to defer. The deferral request is for
23 20151134, Calumet GP, LLC.

24 MR. JONES: Entertain a motion for deferral
25 for Calumet.



1 MR. MOSS: So moved.

2 DR. W. WILSON: So moved.

3 MR. JONES: We have a motion, and a second
4 from Dr. Wilson.

5 Any questions or comments from the Board on
6 that deferral?

7 (No response.)

8 MR. JONES: For those of you who are new to
9 the Board, that simply means as it sounds, that that
10 will be set off at least till the next meeting.

11 No questions or comments from the Board.

12 Any questions or comments from the public?

13 (No response.)

14 MR. JONES: Seeing none, all in favor, say
15 "aye."

16 (Several members respond "aye.")

17 MR. JONES: Any opposed?

18 (No response.)

19 MR. JONES: That action, that renewal is
20 deferred.

21 Carry on.

22 MR. FAVALORO: 20151137, Brown & Root
23 Industrial Services, LLC of Delaware and BR Industrial
24 Operations, LLC in East Baton Rouge; 20141138, CGI
25 Federal, Inc. in Lafayette; 20141555, Dis-Tran Steel,



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1 LLC in Rapides; 20151287, Express Lien, Inc. d/b/a,
2 Zlien in Orleans; 20151264, Indorama Ventures Olefins,
3 LLC, Calcasieu; 20151041, Marathon Petroleum Logistics
4 Services, LLC in St. John the Baptist; 20151117, S&W
5 Payroll Services, LLC in St. Tammany; 20150910, Shintech
6 Louisiana, LLC in Iberville; 20151049, TCI Packaging,
7 LLC in Orleans; 20151251, Zen-Noh Grain Corporation in
8 St. James Parish.

9 That concludes the renewals.

10 MR. JONES: Thank you, sir.

11 And, again, for newer members to the Board,
12 while we normally handle these in an in-globo fashion,
13 as we work through the agenda, as we consider those
14 motions, if for some reason you have a particular
15 application or a particular item that you want to pull
16 out and except it from an in-globo motion, just let us
17 know and we'll handle -- we'll handle all of these
18 individually or we handle them in-globo. With the size
19 of the agenda, we can move a little bit quicker if we
20 handle them all at one time, but if you do want to ask
21 questions about a specific one, always feel free to do
22 so.

23 All right. Entertain a motion.

24 We have a motion. We have a second from Ms.
25 Davis.



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1 Any questions or comments from the Board?

2 (No response.)

3 MR. JONES: Any questions or comments from
4 the public?

5 (No response.)

6 MR. JONES: There being none, all in favor,
7 say "aye."

8 (Several members respond "aye.")

9 MR. JONES: Any opposition?

10 (No response.)

11 MR. JONES: There being none, the motion
12 carries.

13 All right, Mr. Favaloro.

14 MR. FAVALORO: I have one change in company
15 name only: 20110680, LALUMINA, LLC to Almatris Burnside,
16 LLC in Ascension Parish.

17 We have one change of project physical
18 location: 20150140, Redhawk Industrial Services, LLC,
19 previous address 7894 Florida Boulevard, Suite 200 C,
20 Baton Rouge 70806, East Baton Rouge Parish to the new
21 address of 2310 Archie Road, Sulphur, Louisiana 70663 in
22 Calcasieu.

23 And we have one full transfer of ownership:
24 20100919, Great Southern Galvanizing, LLC d/b/a Great
25 States Galvanizing. The new company is South Atlantic,



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1 LLC in East Baton Rouge parish.

2 That concludes the specials

3 MR. JONES: Okay. We have three special
4 requests that have been read by Mr. Favaloro. I'll
5 entertain a motion.

6 We have a motion from Ms. Cola, second from
7 Ms. Davis to approve these three special request.

8 Any questions or comments from the Board?

9 (No response.)

10 MR. JONES: Any questions or comments from
11 the public?

12 (No response.)

13 MR. JONES: Seeing none, let's vote.

14 All in favor, say "aye."

15 (Several members respond "aye.")

16 MR. JONES: Any opposed?

17 (No response.)

18 MR. JONES: There being no opposition, the
19 motion carries.

20 MR. FAVALORO: That concludes Quality Jobs.

21 MR. JONES: Thank you, sir. Are you also
22 Ms. Lambert today?

23 MR. FAVALORO: I am today.

24 MR. JONES: Like I say, it's Friday the
25 13th. We'll get the B-team all the way around.



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1 Please walk us through it, Mr. Favaloro.

2 MR. FAVALORO: We have three new Restoration
3 Tax Abatement applications: 20190110, North 3rd Street
4 Properties in Ouachita; 20150237, Studio Network -
5 Shreveport I, LLC in Caddo; 20190364, Vantage Health
6 Plan, Inc. in Ouachita.

7 That concludes the new applications for
8 Restoration Tax Abatement.

9 MR. JONES: All right. Entertain a motion
10 on that.

11 I have a motion from Dr. Wilson; second from
12 Ms. Davis.

13 Any questions or comments from the Board?

14 (No response.)

15 MR. JONES: Any questions or comments from
16 the public?

17 (No response.)

18 MR. JONES: Seeing none, all in favor, say
19 "aye."

20 (Several members respond "aye.")

21 MR. JONES: Any opposition?

22 (No response.)

23 MR. JONES: Hearing none, the motion
24 carries.

25 MR. FAVALORO: There are two Restoration Tax



1 Abatement renewal requests: 20141014, Grand Lady, LLC
2 in East Baton Rouge; and 20121144, Laura Mauffray
3 Borchert, APLC in St. Tammany.

4 That concludes the renewals.

5 MR. JONES: Okay. I would entertain a
6 motion on these two renewals.

7 Motion from Mr. Moss; second from Mr. Toups.

8 Any questions or comments from the Board?

9 (No response.)

10 MR. JONES: Any questions or comments from
11 the public?

12 (No response.)

13 MR. JONES: Seeing none, all in favor, say
14 "aye."

15 (Several members respond "aye.")

16 MR. JONES: Any opposed?

17 (No response.)

18 MR. JONES: Being no opposition, the motion
19 carries.

20 MR. FAVALORO: That concludes Restoration
21 Tax Abatement.

22 MR. JONES: Great. Thank you, Mr. Favaloro.
23 Enterprise Zone Program, Ms. Joyce.

24 MS. METOYER: Good morning.

25 MR. JONES: Good morning.



1 MS. METOYER: I have 22 new applications:
2 20160732, Associated Terminals, LLC, St. Bernard Parish;
3 20161423, Bridge Senior Living, LLC, East Baton Rouge
4 Parish; 20160812, Columbia/HCA of New Orleans,
5 Incorporated, Orleans Parish; 20170496, Community Care
6 Center of Baton Rouge, LLC, East Baton Rouge Parish;
7 20170495, Community Care Center of Hammond, LLC,
8 Tangipahoa Parish; 20161590, D'Ville Home Group, LLC,
9 Ascension Parish; 20170218, Electric Depot, LLC, East
10 Baton Rouge Parish; 20160891, Exxon Mobil Corp., East
11 Baton Rouge Parish; 20151761, Exxon Mobil Corp., East
12 Baton Rouge Parish; 20141327, Franciscan Missionary of
13 Our Lady of University, East Baton Rouge Parish;
14 20160850, Halliburton Energy Services, Incorporated,
15 Iberia; 20180272, Highway Transport Chemical, LLC,
16 Ascension Parish; 20180111, IP Avanti Lafayette OpCo,
17 LLC, Lafayette Parish; 20170676, International Paper
18 Company, Natchitoches Parish; 20170646, Lamarque Ford,
19 Incorporated, Jefferson Parish; 20170647, Lamarque Ford
20 Incorporated, Jefferson Parish; 20152061, Louisiana
21 Children's Museum, Orleans Parish; 20180335, Mid South
22 Extrusion, Incorporated, Ouachita Parish; 20150993, NOVA
23 Chemicals, Incorporated, Ascension Parish; 20180408,
24 Octapharma Plasma, Incorporated, East Baton Rouge
25 Parish; 20151905, Willis Knighton Medical Center,

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1 Incorporated, Bossier Parish; and 20151906, Willis
2 Knighton Medical Center, Incorporated, Caddo Parish.

3 MR. JONES: Okay. Before we entertain a
4 motion on this, the Chair will be recusing himself from
5 any consideration of the two Exxon Mobil Corporation,
6 Applications 20160891 and 20151461, but we'll otherwise
7 entertain a motion.

8 I have a motion from Dr. Wilson to approve.
9 I have a second from Mr. Briggs.

10 Any questions or comments from the Board?
11 (No response.)

12 MR. JONES: Seeing none, any questions or
13 comments from the public?

14 Please come forward.

15 MR. WALTZER: My name is Joel Waltzer.

16 MR. JONES: I'm sorry. Have a seat right
17 here at the table before the microphone, and if you can,
18 state your name and your address for the record, please.

19 MR. WALTZER: My name is Joel Waltzer. I'm
20 an attorney for Together Louisiana. My address is 3201
21 General De Gaulle, Suite 200 in New Orleans, Louisiana.

22 MR. JONES: Great. Thank you.

23 MR. WALTZER: And my basic objection is --
24 or comment is that for each of these applications for
25 subsidy, there needs to be evidence that the residency



1 requirements have been met by the applicants, that this
2 Board should first do an individual review of each one
3 of these decisions and then ask the question of LED
4 whether or not that evidence is then now existing in the
5 record for each of these applications.

6 If the evidence is not in the record of each
7 of these applications, then you can't make the
8 fundamental call that the applicants have met the
9 requirements that gives you legal authority to issue the
10 subsidy.

11 And that's the gist of my comment.

12 MR. JONES: Thank you, sir.

13 Can we have someone from staff legal
14 respond?

15 MS. METOYER: Yes, all of the applications
16 have been verified. And can you explain why you're
17 asking about their residency?

18 MR. WALTZER: I believe that the legislature
19 has passed a statute requiring that there be Louisiana
20 residents -- a certain number of jobs created and that
21 the jobs be given to Louisiana residents is what I
22 understood.

23 MS. METOYER: Well, the jobs have been given
24 to Louisiana residents. That's verified. It's not
25 verified at this point, but once there's a contract, no



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1 benefits are issued until we verify every employee, that
2 they are a resident or domiciled within 60 days of their
3 hire.

4 MR. WALTZER: So is that done before or
5 after?

6 MS. METOYER: These are back-end contracts.
7 That's going to be done. No benefits have been issued
8 yet. They're just trying to get these contracts, but no
9 benefits have been issued.

10 MR. WALTZER: I believe that if they want
11 the Board's approval, they need to show that the people
12 who are working there are residents of Louisiana.

13 MR. JONES: They haven't been hired yet.

14 MS. METOYER: Or if they have been hired,
15 compliance is shown after there is an actual contract.

16 Let's just say we're going to have a
17 contract, let's just say February, no benefits are going
18 to be issued until they file all of their compliance
19 forms and I go through every employee and check every
20 one. And I'm the only one who does that.

21 MR. WALTZER: That's my comment.

22 MR. JONES: Thank you very much.

23 Any other comments or questions from the
24 public?

25 (No response.)



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1 MR. JONES: Any other questions or comments
2 from the Board?

3 (No response.)

4 MR. JONES: Are we ready to vote?

5 All right. All in favor, say "aye."

6 (Several members respond "aye.")

7 MR. JONES: Any opposed?

8 (No response.)

9 MR. JONES: There is no opposition. The
10 motion carries.

11 Go right ahead.

12 MS. METOYER: I have one cancelation:
13 20141329, G.E.O. Heat Exchangers, LLC in Iberville
14 Parish. The company did not meet the program
15 requirements and the company requested cancelation.

16 MR. JONES: Motion to approve the
17 cancelation.

18 MR. MOSS: So moved.

19 MR. JONES: I'm sorry. Mr. Moss; second
20 from Mr. Toups.

21 Any questions or comments from the Board?

22 (No response.)

23 MR. JONES: Seeing none, any questions or
24 comments from the public?

25 (No response.)



1 MR. JONES: Let's vote.
2 All in favor, say "aye."
3 (Several members respond "aye.")
4 MR. JONES: Any opposed?
5 (No response.)
6 MR. JONES: There being no opposition, that
7 contract is canceled.
8 What's next, Ms. Joyce?
9 MS. METOYER: Okay. We have two deferrals,
10 and a change of ownership and a change in name. We're
11 going to defer those possibly until December.
12 MR. JONES: Both the Blake Management
13 Group --
14 MS. METOYER: Both, yes.
15 MR. JONES: -- both of them are requesting
16 deferral?
17 MS. METOYER: Yes.
18 MR. JONES: So we'll entertain a motion to
19 defer both. There's two Blake Management Group special
20 requests, and we're seeking a motion to defer both of
21 them.
22 All right. We have that motion from Ms.
23 Davis. We have a second from Mr. Nassar.
24 Any questions or comments from the Board?
25 (No response.)



1 MR. JONES: Seeing none, any questions or
2 comments from the public?

3 (No response.)

4 MR. JONES: Seeing none, all in favor, say
5 "aye."

6 (Several members respond "aye.")

7 MR. JONES: Any opposition?

8 (No response.)

9 MR. JONES: There being none, those contract
10 requests are deferred.

11 Okay. Mr. Favaloro has requested at this
12 point just to let those who are listening from other
13 places, we're toward the end of Enterprise Zone, be soon
14 moving into the Industrial Tax Exemption Program, so if
15 you can start moving toward the main conference room,
16 then we can start making room for those people who want
17 to be here for the ITEP program.

18 Okay, Ms. Joyce. Go right ahead.

19 MS. METOYER: Okay. My last is my contract
20 terminations.

21 MR. JONES: Right.

22 MS. METOYER: I have 19. 20161642, South
23 14th Street, LLC, East Baton Rouge Parish, the existing
24 contract period is 9/15/16 to 9/14/2021, the requested
25 term date is March 14 of 2019. The program requirements



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1 have been met, no additional jobs are anticipated;
2 20110954, Alliance Compressors, LLC, Natchitoches
3 Parish, the existing contract is October 1, '13 to
4 September 30 of '18. The requested term date is 9/30 of
5 '18. The program requirements have been met, no
6 additional jobs are anticipated; 20141167, Associated
7 Mooring, LLC, St. James Parish, the existing contract is
8 6/1/15 to 5/31 of '20. The requested term date is May
9 31 of '18. Program requirements have been met, no
10 additional jobs are anticipated; 20150892, Baton Rouge
11 Hotel Investors, LLC, East Baton Rouge Parish, the
12 existing contract is March 15 of '16 through March 14 of
13 2021. The requested term date is 9/15 of '18. The
14 program requirements have been met, no additional jobs
15 are anticipated; 20160619, Chalmette Refining, LLC, St.
16 Bernard Parish, the existing contract is May 1 of '16 to
17 April 30, 2021. The requested term date is 10/13 of
18 '18. The program requirements have been met, no
19 additional jobs are anticipated; 20150201, Equilon
20 Enterprises, LLC, St. James Parish, the existing
21 contract period is 10/13 of '16 to 10/12 of 2021. The
22 requested term date is 4/12 of '19. Program
23 requirements have been met, no additional jobs are
24 anticipated; 20151399, Govind Hotels, LLC, East Baton
25 Rouge Parish, the existing contract is December 1 of '16

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1 through November 30 of 2021. The requested term date is
2 May 31, 2019. The program requirements have been met,
3 no additional jobs are anticipated; 20130216, HRI
4 Lodging, LLC, doing business as Aloft New Orleans
5 Downtown, Orleans Parish, the existing contract period
6 is 10/1/13 to 9/30/18. The requested term date is 12/31
7 of '17. The program requirements have been met, no
8 additional jobs are anticipated; 20151044, Langenstein's
9 of River Ridge, LLC, Jefferson Parish, the existing
10 contract is 7/1 of '15 to 6/30 of 2020. The requested
11 term date is 12/31 of '17. The program requirements
12 have been met, no additional jobs are anticipated;
13 20140843, Oil Center Surgical Plaza, LLC, Lafayette
14 Parish, the existing contract is 5/7 of '14 to 5/6 of
15 '19. The requested term date is 11/6 of '16. Program
16 requirements have been met, no additional jobs are
17 anticipated; 20131236, Orion Instruments, LLC, East
18 Baton Rouge Parish, the existing contract is August 1 of
19 '14 to 7/31 of '19. The requested term date is July 31,
20 2017. The program requirements have been met, no
21 additional jobs are anticipated; 20151855, Performance
22 Contractors, Incorporated, East Baton Rouge Parish, the
23 existing contract is 11/18 of '15 to 11/17 of 2020. The
24 requested term date is May 17 of 2018. Program
25 requirements have been met, no additional jobs are

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1 anticipated; 20140985, RR Hotel Partners, LLC doing
2 business as Home2 Suites Lafayette, Lafayette Parish,
3 the existing contract period is 12/4 of '14 through 12/3
4 of '19. The requested term date is December 31 of '17.
5 The program requirements have been met, no additional
6 jobs are anticipated; 20150953, Rampart Mixed-Use
7 Complex, LLC doing business as Homewood Suites, Orleans
8 Parish, the existing contract period is 12/1/15 to
9 11/30/2020. The requested term date is 9/1 of 2018.
10 Program requirements have been met, no additional jobs
11 are anticipated; 20130358, Shintech Louisiana, LLC, West
12 Baton Rouge Parish, the existing contract is 1/1/14
13 through 12/31 of '18. The requested termination date is
14 July 1 of 2016. The program requirements have been met,
15 no additional jobs are anticipated; 20141547, Southwest
16 Louisiana Hospital Association, Calcasieu Parish, the
17 existing contract period is 12/18 of '14 to 12/17 of
18 '19. The requested term date is June 30 of 2017. The
19 program requirements have been met, no additional jobs
20 are anticipated; 20130880, The Kroger Company, Bossier
21 Parish, the existing contract dates are 1/12/15 to
22 11/12/2020. The requested term date is 12/31/17. The
23 program requirements have been met, no additional jobs
24 are anticipated; 20131435, University Medical Center
25 Management Corporation, Orleans Parish, the existing



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1 contract is 5/13/14 -- that should be 5/12 of '19.
2 That's a typo of my part. The requested term date is
3 11/12 of '16. Program requirements have been met, no
4 additional jobs are anticipated; 20160718, Woodlands
5 Health Care Center, LLC, Vernon Parish, existing
6 contract is March 4, 2016 to March 3, 2021, the
7 requested term date is 3/3 of '19. The program
8 requirements have been met, no additional jobs are
9 anticipated.

10 MR. JONES: Thank you, Ms. Joyce.

11 I'll entertain a motion to approve these
12 contracts for termination.

13 We have a motion from Mr. Nassar; second
14 from Ms. Malone.

15 Any questions or comments from the Board?
16 (No response.)

17 MR. JONES: Seeing none, any questions or
18 comments from the public?

19 (No response.)

20 MR. JONES: Seeing none, all in favor, say
21 "aye."

22 (Several members respond "aye.")

23 MR. JONES: Any opposition?

24 (No response.)

25 MR. JONES: There being none, motion



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1 carries.

2 MS. METOYER: That concludes Enterprise
3 Zone.

4 MR. JONES: Appreciate your help.

5 All right. We're now moving to the
6 Industrial Tax Exemption Program. Ms. Kristen, Mr.
7 Usie, please come forward.

8 All right. We first have the Pre-EO
9 applications. Who will be handling those?

10 MS. CHENG: I believe -- were we going to go
11 ahead -- we received some letters of opposition and
12 support.

13 MR. JONES: Oh, yes. Please. I think we
14 have -- these are comments that were submitted to LED
15 staff for those who could not attend the meeting, and
16 they were submitted by yesterday's deadline; is that
17 correct, Ms. Kristen?

18 MS. CHENG: Yes, sir.

19 MR. JONES: So we're going to read those
20 into the record at this point, please.

21 MS. CHENG: This was submitted by Reverend
22 Sonya Renee Lars. "Together Louisiana has brought it to
23 the attention of concerned citizens that there seems to
24 be some discrepancies in the exemptions being given to
25 companies that do not qualify for. Our communities are



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1 suffering for the tax dollars they're not receiving.
2 Please follow the rules to support our schools,
3 teachers, libraries and other essential community
4 operations. People's needs should outweigh the desires
5 of these corporations. Shame on you. Reverend Sonya
6 Renee Lars, and Elder of the United Methodist Church of
7 the Louisiana Conference."

8 This is from Wendy King. "Dear LED Board of
9 Directors, I oppose the illegal, apparently fraudulent
10 Marathon Oil Industrial Tax exemptions being presented
11 at tomorrow's, November 13th, Board of Commerce &
12 Industry meeting. These apparently fraudulent
13 Industrial Tax exemptions are not allowed because the
14 documents submitted for this request was altered to
15 allow these exemptions to make them eligible.
16 Sincerely, Wendy King."

17 This is from Marsha Cook. "I'm very
18 concerned that the ITEP program is not being
19 administered properly by the Board of Commerce &
20 Industry. My specific concerns are that, one, Marathon
21 Oil has submitted paperwork for current ITEP exemptions
22 that require parish approval using item numbers for past
23 projects that did not require parish approval; two,
24 Folger Coffee in Orleans Parish has kept some of its
25 property off the tax record and is now requesting



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1 property tax exemptions as if these were newly-acquired
2 properties; three, Genesis claims to be a manufacturing
3 facility when it's, in fact, not one, therefore, it has
4 received tax exemptions that violate ITEP rules. At a
5 time when local governments are incurring increased
6 expenditures because of the pandemic while
7 simultaneously collecting reduced sales taxes, major
8 corporations are receiving inappropriate property tax
9 exemptions in violation of the ITEP rules.

10 I intend to follow your proceedings
11 carefully. My local parish of Orleans is being starved
12 of tax revenues by the excessive granting of property
13 tax exemptions to large corporations. Sincerely, Marsha
14 B. Cook, retired."

15 This is from Peter Digre. "Opposition to
16 Marathon Oil and Praxair exemptions.

17 One, Marathon Oil, which is the worst
18 particulate matter polluter in St. John, is asking to be
19 exempted from about \$43-million in tax exemptions. The
20 parish ad school board recently rejected their request a
21 few months ago. A, Marathon is claiming that an
22 advanced planning document was filed in 2014 for
23 projects in 2017, 2018, 2019 and 2020 and, therefore,
24 those projects do not fall under Governor John Bel
25 Edwards' Executive Order on June 24th, 2016 which made



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1 parish government and school boards the deciders as to
2 whether or not to grant exemptions. B, I believe it is
3 impossible that a 2014 advanced planning document could
4 possibly cover these much later projects, therefore, the
5 parish and school board decisions must stand.

6 If these exemptions are not stopped, St.
7 John the Baptist school children and citizens will be
8 losing about \$43 (sic) of tax revenue that Marathon
9 owes.

10 Two, Linde AG/Praxair is appealing the St.
11 James School Board's decision not to grant an exemption
12 for about \$10-million in property taxes. There is no
13 legal procedure for them to appeal the Board of Commerce
14 & Industry, but the Board has placed this item on the
15 agenda anyway without a legal basis. If this exemption
16 is granted, St. James' students will lose \$10-million in
17 education services and support. Since there is no
18 procedure to grant this request, the school board's
19 decision must stand. Peter Digre."

20 "Please do not approve," from Joyce Thomas.
21 "Good afternoon. I'm writing today to strongly request
22 that you not approve the applications for Marathon Oil,
23 Folger, Genesis and Praxair that will be
24 discussed/decided in your meeting on Friday, November
25 13th.



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1 There are extreme irregularities in the
2 applications being presented by these corporations.
3 These irregularities, once again, strip funds from
4 essential services required by and justifiably belonging
5 to citizens of the cities/parishes of Louisiana. These
6 irregularities are certainly improper and appear to be
7 edging towards the fraudulent twisting of the rules
8 clearly outlined by the state for receiving tax
9 benefits.

10 I do hope I can trust that you will not
11 approve these or any other applications that allow for
12 tax benefits to corporations that are both irregular and
13 improper. I hope and trust that, rather, you will work
14 for the benefit of the citizens of our state. We all
15 must sadly admit that Louisiana, for so long, has been
16 last and first on all the wrong lists. Surely a large
17 reason for that is that corporations are being given a
18 pass at paying their fair share of the expense of
19 programs and growth for our state/citizens. Please do
20 not allow this to continue to occur. Thank you, Joyce
21 Thomas, Louisiana concerned citizen."

22 And this is a letter from Joel Waltzer on
23 behalf of Together Louisiana. "Dear Board Members,
24 Together Louisiana submits the following comments with
25 respect to the Industrial Tax Exemption applications



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1 under consideration at the Board of Commerce &
2 Industry's November 13th, 2020 meeting. These comments
3 together contain Together Louisiana's global objections
4 to the Board's decisions and decisionmaking processes
5 with regard to the ITE Program. Please incorporate
6 these global objections into the record of each ITE
7 decision, as if reproduced therein in full, and consider
8 these objections in each decision before the Board at
9 the November 13 meeting.

10 One, foundational legal principles. The
11 Louisiana Constitution provides that all property shall
12 be listed on the tax rolls at its assessed value and
13 taxed unless subject to a specific constitutional
14 exemption. Article 7, Section 21 authorizes the Board
15 of Commerce & Industry ('Board' or 'BCI') to grant
16 Industrial Tax exemptions ('ITE'), but that provision
17 contains important limits as well. Because exemptions
18 conflict with the prohibition from donating public
19 things of value to private entities, it is the exception
20 to the rule. As the Supreme Court said, that means
21 every reasonable doubt is resolved adversely to granting
22 the exemption. Indeed, the Louisiana Supreme Court has
23 labeled ITEs as 'exceptional privileges' that must be
24 unequivocally and affirmatively established by
25 applicants.



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1 The Board of Commerce & Industry is a state
2 governmental entity. That means every Board decision or
3 action must comply with the Louisiana Constitution, with
4 Louisiana statutes and with its own duly promulgated
5 rules. These sources of obligation set the limits of
6 your authority.

7 Board actions or decisions that do not
8 comply with the Constitution, laws or rules or taken
9 outside of your lawful jurisdiction or discretion are
10 considered null and void. This is particularly
11 important in the context of the ITEP. Together
12 Louisiana has seen instances where the Board of Commerce
13 & Industry has acted in an over-reaching manner, likely
14 with the intent to help a business you view favorably.
15 But when you go beyond your authority, you (sic) act is
16 a legal nullity, meaning you are, in fact, creating a
17 liability on the recipient for the return of the benefit
18 unlawfully received.

19 When acting in your capacity as a BCI Board
20 member, you are deemed a public official, and because
21 you exercise a constitutionally-granted discretionary
22 authority to act upon ITEP applications 'in the best
23 interest of the State of Louisiana,' making you a public
24 trustee. Louisiana Constitution Article 7, Section 21.
25 Board members owe a fiduciary duty of loyalty, prudence



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1 and care. That includes the duty of a fiduciary to
2 protect the corpus of the trust, here the parish tax
3 base relied upon to pay for public services, and the
4 beneficiaries, the other property owners, who make up
5 the difference. And your duty of care mandates that you
6 are fully informed when making the decisions and that
7 you fully document what you do and why.

8 Board members cannot discharge their
9 fiduciary duty of independent judgement as to whether
10 granting an ITEP contract complies with the Constitution
11 and governing law and makes sense for citizens of this
12 great state without examining the contents of the
13 records of each application. In this instance, you are
14 considering a packet of approximately 1,429 pages. If
15 you have reasonable belief that you don't have all of
16 the information needed or you don't have independent
17 analysis or, worse, that the information you're being
18 provided is not trustworthy, you must defer and demand
19 an audit of the processes within your jurisdiction
20 before continuing. As explained below, Together
21 Louisiana believes that is we are (sic).

22 The Louisiana Supreme Court has held that
23 particularly where a board or agency performs as a
24 public trustee, as you clearly do, your decisions must
25 be in writing, include 'basic findings supported by



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1 evidence, ultimate findings flowing rationally from
2 basic findings,' and, most of all, that it must
3 'articulate a rational connection between the facts
4 found and the order given.'

5 These requirements have been refined further
6 requiring at a minimum, a general recitation of the
7 facts as presented by all sides, a basic finding of
8 facts as supported by the record; 3, a response to all
9 reasonable public comments; 4, a conclusion or
10 conclusions on all issues raised which rationally
11 support the order issued; and, 5, any and all other
12 matters which rationally support the DEQ's decision.
13 Because written reasons based on record evidence is
14 fundamental to judicial review and agency action,
15 decisions without them are deemed unconstitutional.

16 To remain constitutionally compliant, the
17 BCI has an independent duty to establish that each ITEP
18 contract it wishes to approve must satisfy the purpose
19 of the program 'to provide an incentive for businesses
20 to locate and/or expand in Louisiana, thereby increasing
21 employment opportunities and is boosting state and local
22 economies.'

23 Often, if granting a contract cannot or will
24 not be a substantial factor in determining a
25 manufacturer's decision to construct here, then the



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1 exemption is a gift, not an incentive. The same goes if
2 the project creates no jobs and does not substantially
3 boost the state or local economy. This would be the
4 case for industries that are required to be located on
5 specific resources, such as the river.

6 The BCI must also establish that the
7 exemption incentivizes a new 'manufacturing' facility or
8 addition. Louisiana Constitution Article 7, Section 21
9 (n). The constitution defines manufacturing to mean
10 'working raw materials into wares suitable for use or
11 which gives new shape, qualities or combinations to
12 matter which already has gone through some artificial
13 process.'

14 Louisiana Constitution Article 7, Section
15 21(f). If there is no meaningful end product or change
16 in composition, it is not a manufacturing process and no
17 exemption is allowed. Hazardous waste disposers who
18 claim changing material to ash were found to fail this
19 test.

20 The BCI must determine that the
21 constitutional requirements discussed above are
22 satisfied before it reaches the decision of whether
23 granting an exemption is truly in the best interest of
24 Louisiana. As explained below, that clearly is not
25 happening.



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1 Two, the current process is flawed and/or
2 abused requiring investigation and repair. A,
3 non-manufacturers are getting exemptions. Even on a
4 cursory review of the applications before you, Together
5 Louisiana has found the record evidence missing with
6 regard to the 'jurisdictional facts' that would permit
7 the issuance of a tax exemption or underpin a
8 determination that a particular ITE is worth the
9 deprivation of public funds requested. For that reason,
10 storage facilities, linear pipelines and terminals have
11 all been allowed tax exemptions though they failed the
12 contusional test.

13 For instance, Genesis BR, LLC seeks renewal
14 of 20150540 through 20150588. Genesis BR appears to be
15 an entity that owns a piece of land operated by a
16 related company, Genesis Scenic Station. This is
17 clearly obviously a rail terminal. As Genesis told the
18 LDEQ, crude oil is railed and pumped into tanks. From
19 there, the crude oil is pumped into pipeline to the
20 refinery. Genesis has several such facilities.
21 Notably, Genesis self-reported SIC code is not that of a
22 manufacturer. It stated it may be blending oil, but no
23 evidence of that is seen in its LDEQ filings. Even if
24 it did have a paddle that stirred the storage tank,
25 Genesis is no more a 'manufacturer' than would be a



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1 restaurant, which also 'blends' raw materials (and that
2 for sale), or a law firm which purchases expensive
3 equipment that fuses special dyes to processed paper
4 resulting in a product that they then place into
5 commerce. Granting applicants such as Genesis an
6 exemption for tax is clearly unconstitutional.

7 Even today, you are asked to approve
8 exemptions for other rail transfer stations, pipelines,
9 storage facilities and hazardous waste disposers who are
10 also not manufacturers.

11 Veolia North America Regeneration Services,
12 LLC, 20200078-ITE operates a facility that processes
13 hazardous waste. Acid regeneration furnaces, mentioned
14 in the application, are regulated as a source of air
15 emissions by the LDEQ, and any HCL emissions therefrom
16 are treated as a 'Toxic Air Pollutant' under the LDEQ's
17 Air Quality Regulations. The application claims the
18 facility operates and sells some byproduct, but does not
19 elaborate on how much, if at all. That information
20 would help BCI to determine if the facility is primarily
21 a manufacturer or if it is a hazardous waste services
22 company like the Rollins facility that was found
23 undeserving of an ITEP. Together Louisiana believes
24 that this application should be denied or at least
25 deferred until more information could be obtained to



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1 make an appropriate determination.

2 And perhaps the biggest of them all are the
3 two Cameron Parish LNG facilities. They are hugely
4 expensive, yes, but are they truly manufacturers or
5 storage and transportation companies? Given the
6 destruction of the entire tax base of Cameron Parish,
7 which would still only amount to a fraction of the value
8 of these two facilities, evidence is needed. Perhaps
9 the LNG facilities should pay or their contract reduced
10 to make sense for the people of Cameron.

11 These applicants are all large businesses,
12 most of whom employ specialized 'tax' executives and
13 well-paid lobbyists to assist in gaining public
14 subsidies, but these firms, and surely their
15 representatives, know that they are not manufacturers,
16 just as they know only manufacturers can be granted
17 ITEs. When such behavior is discovered, it is not
18 enough to deny an exemption or renewal. This Board must
19 initiate an investigation of how and why this happened.
20 This Board must enforce the return of ill-gained public
21 benefits already received, particularly as the massive
22 financial benefits were gained by virtue of
23 misrepresentations in sworn applications upon which you
24 relied. And those who enable financial abuses must be
25 sanctioned as well. Would Board members look the other



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1 way if it were your bank account? You are trustees.
2 You cannot ignore the facts or your duty.

3 The constitution also limits exemptions to
4 new establishments or additions to existing
5 manufacturing establishments. Applications seeking
6 exemptions for property that do not involve the value of
7 a new facility or an expansion of an existing facility
8 must be denied. Those who seek exemptions for
9 non-tangible property such as software or who are simply
10 replacing existing parts or equipment with new parts or
11 equipment or who wish to exempt their maintenance and
12 repair expenses cannot constitutionally be granted ITEP
13 contract or a renewal contract no matter the rule. The
14 constitution requires a new facility or an expansion to
15 an existing facility, one that will create new products
16 or give new shape to the input. Otherwise, the ITE must
17 be denied.

18 B, Manufacturers appear to be abusing the
19 system too. In many instances, some of whom will be
20 discussed at length in the meeting, Together Louisiana
21 believes that applicants are misusing the ITEP program
22 to gain financial subsidies where no incentives are
23 needed or by mischaracterizing repairs or required
24 pollution control as an addition to the manufacturing
25 facility. Other applicants say they won't produce jobs.



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1 In Pratt (Delta Container), Inc., 20190323-ITE, the
2 company says in the application that '... we are not
3 able to commit to any new jobs for this particular
4 project...' Although the applicant says they will
5 commit to maintaining a 'certain level' of employment
6 and payroll, it is not clear whether the level of
7 employment and payroll referenced in this statement will
8 mean no future loss of employment. This application
9 should be denied, or, if granted, conditioned upon a
10 more clear commitment from the applicant.

11 Westlake Vinyls Corporation, LP's
12 application 20190290, describes a broad array of
13 equipment, including tanks, reactors, incinerators and
14 'distributed control system components' that are
15 involved with the production of PVC, VCM and chlorine.
16 Air emissions from those facilities of this sort are
17 strictly regulated by LDEQ and OSHA with strict ambient
18 air standards, worker/workplace limits and 'emission
19 point specific,' limits/standards, such as percent
20 destruction and removal of efficiencies mandated for VCM
21 incinerators, being established by law. Together
22 Louisiana believes, although it is difficult to tell
23 because processes and equipment descriptions are vague,
24 that many of the components described are required by
25 law, and, therefore, not authorized for inclusion in the



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1 ITE contracts under LAC 13:1.517(A). The applicant
2 should be required to specifically address this issue
3 and prove that the equipment described is not already
4 mandated by law. Absent such proof by the applicant,
5 the application should be denied.

6 Moreover, it appears that manufacturers are
7 abusing the grandfather clauses that were contained in
8 various changes in the ITE program by improperly
9 backdating projects to come under earlier (sic) regimes.
10 Marathon applies for two ITEs for related projects under
11 a pre-Executive Order contract number bearing
12 20141606-A. It appears Marathon is illegally trying to
13 backdate these projects, which began in 2018, to a
14 pre-Executive Order Advance Notice bearing 20141606.
15 Marathon was recently denied local approval, so it seems
16 likely it does so in order to avoid having to obtain
17 local government buy-in. A large number of other
18 projects also appear on the agenda that relate back many
19 years and that now simply have an 'A' 'B' behind the
20 historic ITEP number.

21 In some instances, LED is either aiding and
22 abetting in these attempts to abuse the system or,
23 again, failing to conduct even a basic check of the
24 facts contained in applications. The current system
25 calls for the patch processing of applications and



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1 decisions to be made without an independent analysis of
2 costs and benefits or written reasons based on record
3 evidence. What's more, the LED, the agency delegated
4 responsibility to assist the BCI, appears to have little
5 appetite to verify facts contained in the ITE
6 applications or to track job creation performance. LED
7 will not even report canceled or...

8 Together Louisiana will be giving more
9 comment at the hearing.

10 Sincerely, Joel Waltzer."

11 And, lastly, we have a letter from the
12 Orleans Parish Assessor. "Dear Chairman Jones, I have
13 served as an Orleans Parish Assessor since 1985, and I
14 currently oversee one of the state's largest assessment
15 rolls comprising of greater than 165,000 parcels and
16 approximately 10,000 businesses.

17 I'm writing to express my support for
18 Folgers' ITEP applications pending before the Board for
19 your consideration. Folgers has been an integral part
20 of New Orleans and a major contributor to its economy
21 since 1960.

22 In an evolving and competitive global
23 marketplace, there is this competition to attract
24 quality jobs producers and the direct and indirect
25 economic impact that comes with them.



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1 The Louisiana ITEP program is a tool that
2 provides incentives and investment in the capital
3 projects including the expansion of existing operations
4 here as opposed to somewhere else.

5 For New Orleans in particular, there are
6 limited manufacturers, and these incentives are
7 beneficial to the local economy and necessary for the
8 retention of the quality jobs.

9 Folders, the number three coffee roaster in
10 the world, has also shown its commitment to New Orleans
11 by consolidating all of their US coffee manufacturing
12 operations to New Orleans. In 2011, they consolidated
13 coffee manufacturing and production facilities from
14 Sherman, Texas and Kansas City, Missouri to New Orleans,
15 and in 2014, the company consolidated their operations
16 in Miami to New Orleans. Also, in 2017, they
17 consolidated a manufacturing facility in Harahan,
18 Louisiana to New Orleans.

19 New Orleans is home to the largest sector of
20 the state's tourism industry. However, the impact of
21 COVID-19 will likely impair the sector and recovery will
22 likely be long.

23 In addition to being a major employer,
24 Folgers' coffee manufacturing facilities are an economic
25 driver that aids in the diversification of Folgers' New



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1 Orleans workforce, employment opportunities and economy.

2 Through this process, Folgers has remained
3 in communication with my office regarding its
4 assessment, and their accounts are current. Folgers'
5 projects contribute to the economic growth of New
6 Orleans and I support their pending applications and I
7 believe that they will have a meaningful and sustainable
8 impact on our community.

9 Sincerely, Earl G. Williams, Assessor,
10 Parish of Orleans."

11 MR. JONES: Thank you, Ms. Kristen.

12 Just a couple more comments before we
13 actually get into the pre-EO ITEP applications. This is
14 to remind everyone, and I'm going read this just so I
15 don't miss anything, but in an effort to better
16 understand the landscape of pre-EO applications that may
17 continue to be presented to this Board for approval, LED
18 initiated a survey last year that ended in December of
19 2019. Many you will recall, at the February Board
20 meeting, LED reported on the results of the survey and
21 made a recommendation that the Board start questioning
22 companies seeking approval of pre-EO applications for
23 status of the project, confirming the investment was
24 contemplated at the time that the advance was filed and
25 report on the future of the project, that means whether



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1 the project had additional phase applications for the
2 project that may be presented to the Board in future
3 years.

4 The board accepted LED's recommendation, and
5 examination of pre-EO applications began at the June
6 2020 Board meeting and will continue.

7 If you will look at the transcript from the
8 June meeting, the minutes of the June meeting starting
9 about Page 43, you'll see there was, in fact, robust
10 discussion about these pre-EO applications.

11 Now, I'm not sure how we -- the lawyer's
12 letter, that was the longest letter that Ms. Kristen
13 read for us, has some allegation concerning the
14 constitutionality of what this Board does and, in fact,
15 this entire system of the Industrial Tax Exemption
16 Program.

17 Can I -- do we need to address that now or
18 do we -- we want to handle that on a case-by-case basis?

19 MS. BOURGEOIS: I think case by case.

20 MR. JONES: Okay. All right. We'll handle
21 them case by case as the need arises.

22 All right. Ms. Kristen, are you up for
23 pre-EO or Hud? Is that -- okay. Thank you. If you
24 will, walk us down those pre-EO applications.

25 MR. USIE: We have 22 pre-EO applications.



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1 We have six that have requested deferral. They are all
2 of the Marathon Petroleum Company, LP applications in
3 St. John the Baptist Parish: 20141606, 20141606-A,
4 20141609, 20141610-A, 20152023 and 20152026.

5 MR. JONES: All right. We have a request
6 for deferral of these Marathon Petroleum Company
7 applications.

8 Is there a motion?

9 We have a motion from Ms. Davis, a second
10 from Dr. Wilson deferring these applications at this
11 time.

12 Any questions or comments from the Board?

13 (No response.)

14 MR. JONES: Any questions or comments from
15 the public? I know I have some comments -- Mr. Bagert,
16 I know you wanted to speak to the Marathon matter.

17 Mr. Bagert, if you'll state your name and
18 your address for the record, please, it will be helpful.

19 MR. BAGERT: Sure. I'd like to distribute a
20 document here if that's okay.

21 My name is Broderick Bagert. I'm with
22 Together Louisiana.

23 I just want to describe what appears to be
24 happening with this application or one of these
25 applications, two of these applications, because



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1 deferring it doesn't address the concerns that we have
2 got, which I would characterize as quite serious.

3 Advance Number 20141606, when you look it up
4 in the LED's database, as that database stands in the
5 present time, has information about an investment for
6 which an advance notice was perceived on December 30th,
7 2014 for a project start date of January 1st, 2018 for
8 Marathon Petroleum to install four new coker drums.

9 It's unusual for an advance notice to be submitted four
10 full years prior to commencement of the project unless
11 it's a really large project that needs land acquisition
12 or permitting.

13 On a couple of different occasions in 2017
14 and 2018, just in the course of our research into the
15 Industrial Tax Exemption Program, we downloaded the
16 entirety of advance notices in LED's system and looked
17 at those records as they stood when the advances were
18 submitted or at least as they stood in 2017 and 2018,
19 and the same advance number has a project start date of
20 January 1st, 2015, not January 1st, 2018, and the
21 project listed on that advance is a U311 natural gas
22 hydro freezer, not for new coker drums.

23 As is well known, the Governor, when he
24 issued his Executive Order, drew a line of demarcation
25 on June 24th, 2016, and any projects with advance



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1 notices submitted prior to that date was grandfathered
2 in. Any submitted subsequent to that date had new
3 requirements, job creation requirements, a cap of 80
4 percent and a local approval process, which empowers the
5 local entities who's tax money is being given away here,
6 to have the final yes or no on these projects.

7 Marathon took its first exemption request
8 subject to the local approval process to the St. John
9 the Baptist School Board and parish council in November
10 of last year, and they were rejected soundly. Between
11 the two bodies, there was one vote for. It was
12 unanimous at the parish council, and all but one member
13 of the school board rejected it.

14 So why do we have this differentiation
15 between what's currently in the system under the advance
16 notice that Marathon submitted and a different one?
17 Here's what appears to be happening is that for a new
18 project, or at least one that was mentioned and
19 initiated subsequent to the Executive Order, or which
20 the Executive Order and the local approval process
21 should apply, was submitted under a unrelated
22 pre-Executive Order Advance Notice, and a document in
23 the possession of LED was altered to make it appear that
24 that pre-Executive Order Advance Notice, in fact,
25 relates to this project that they're applying for today.



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1 And the consequence of that is that if we had not
2 discovered this, these two applications would be
3 approved under the pre-Executive Order rules at 100
4 percent with no local input, \$257-million in property,
5 which, over a 10-year period, including depreciation,
6 means \$43-million in public resources. They would not
7 have had those approved at the local level.

8 This constitutes what I would only
9 characterize as, to me, appearing to be fraud. To amend
10 a public document in order to have a specific result
11 that evades regulations that this state has put in place
12 in order to obtain a benefit without the scrutiny that
13 is required when it's clear the company and it's clear
14 to, I think, everybody that Marathon is not going to be
15 receiving those exemptions in the Parish of St. John the
16 Baptist is a very serious thing. And the main question
17 we've got is who altered the document, when did they
18 alter it and who inside of LED knew that it was being
19 altered?

20 MR. JONES: Let's see. Thank you,
21 Mr. Bagert.

22 I have a Gail Buff.

23 (No response.)

24 MR. JONES: Okay. Larry Sorapuru. I hope
25 I'm pronouncing your name right. If not, I apologize.



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1 MR. SORAPURU: Sorapuru.

2 MR. JONES: Please state your name and
3 address for the record, please.

4 MR. SORAPURU: Yes. Good morning. Larry
5 Sorapuru, Junior, 502 Highway 18, Edgar, Louisiana.

6 MR. JONES: Thank you. Give us your
7 comments, please.

8 MR. SORAPURU: Yes. I'm here this morning
9 after seeing the headlines in the newspaper and after
10 seeing all of the work Louisiana Together has been doing
11 in trying to bring awareness about tax exemptions in the
12 State of Louisiana.

13 I look at my parish, as being a former
14 councilman in St. John Parish, that money could be used
15 for a lot infrastructure, for fire hydrants, fire
16 protection. We're trying to build a community center on
17 the West Bank of that community of St. John Parish. We
18 have a lot of youth. We have some youth that got
19 together to form a fishing organization, a fishing club.
20 These young men are trying to go out, they got awards
21 for fishing in different tournaments across the State of
22 Louisiana. So I just want to make this known for the
23 record that the money that St. John Parish could use,
24 the money that we're giving Marathon and other companies
25 that are getting these massive tax exemptions, could be



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1 used to help our youth, to help the elderly, for fire
2 protection, for our streets.

3 So I just want to make sure we understand
4 fully that these big businesses are financed with big
5 money on Wall Street. They get bonuses on performance.
6 Don't leave us out in the cold.

7 Thank you.

8 MR. JONES: Thank you, sir. Appreciate your
9 comments.

10 I have no other cards. Is there anyone else
11 from the public who wishes to speak on this matter?

12 Ms. Tam Bourgeois.

13 MS. BOURGEOIS: Good morning. Tam
14 Bourgeois, executive counsel for LED.

15 I just want to make a couple of comments to
16 get a couple of things straight for the record.
17 Together Louisiana often comes to LED with questions
18 about issues they have with applications that will come
19 before you. We vet them all. We oftentimes can resolve
20 them in advance of the meeting. This one in particular
21 came to us via a meeting request yesterday afternoon, so
22 we just got it.

23 We will look into it. The company requested
24 the deferral. I would think because they want to look
25 into when and what was potentially changed. We're just



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1 not sure because we just got this information late
2 yesterday.

3 I do want to be clear that I have confirmed
4 with staff that there is no indication that any changes
5 were requested after the locals denied Marathon's last
6 application. So I do want to be clear about that.

7 Based on preliminary investigation, it
8 appears that there was -- the last real active on this
9 advance or application was in December of 2018.

10 Just the last thing I want to reiterate is
11 what Chairman Jones spoke to earlier, that's why we have
12 been recommending that you start looking at these pre-EO
13 applications to address questions of this nature. We'll
14 do what we can in advance, and if you find ones where
15 you have questions that we can't answer for you here on
16 the day of a Board meeting, we'll go back and we'll get
17 you your answers. But we do think it's important that
18 the companies have an opportunity to come to you and
19 explain the history of their project, if there are
20 differences in past documents to today's documents, why
21 and what the nature of those are.

22 So that's really all. I just wanted to kind
23 of let you know where we are from the Department's
24 standpoint.

25 MR. JONES: Thank you, Ms. Bourgeois.



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1 Anyone else from the public that wishes to
2 speak?

3 (No response.)

4 MR. JONES: Just to be clear, is there
5 anyone here from Marathon that wishes to speak?

6 Yes.

7 MR. WALTZER: Thank you for your patience.

8 MR. JONES: Please state your name for the
9 record.

10 MR. WALTZER: Joel Waltzer, counsel for
11 Together Louisiana.

12 We think that the more appropriate action at
13 this point is probably to straight deny these
14 exemptions. If we know when the record was changed and
15 we've got it down to a specific date, then I would say
16 we also know who changed the record.

17 My other -- and I think you should find out
18 that information. You know, that kind of metadata will
19 be on the database. That's, you know, somebody's
20 immediate computer, somebody's hand did it.

21 My other concern is to what extent, I mean,
22 if this was in error or if this has been changed, then
23 your body relies on this database. Don't we need to
24 stop for a moment on all of these pre-EO -- it's not
25 that many, but these pre-EO applications to make sure



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1 that they match, that they have not been changed in an
2 effort or -- that they actually are describing the same
3 project with the same investments, that it legitimately
4 relates back.

5 So we would urge that these just simply be
6 denied as obviously foul play has been involved, and
7 these are not the same projects; right, on the merits.
8 We don't need to wait for that. We already know that.
9 And that we defer -- what we actually defer is action on
10 the other items to make sure that they're properly done.

11 MR. JONES: Thank you very much.

12 Any other comments or questions?

13 (No response.)

14 MR. JONES: Any questions or comments from
15 the Board? Before us right now is a motion to defer
16 one, two, three, four, five, six Marathon projects.

17 Yes, Senator Fields.

18 MR. FIELDS: And I don't know how this
19 works. I pressed the button. I didn't see a light.

20 MR. JONES: Just wave your hand at me and
21 I'll ...

22 MR. FIELDS: I think -- I mean, obviously I
23 think Mr. Bagert made some very serious allegations, and
24 I think that the young lady -- and I apologize. I'm
25 just a designee for the day. Can you make sure that



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1 those allegations that were made, that we verify that
2 there is no truth to it before we move forward at any
3 point in the future, and I'm just here for today, as it
4 relates to the Marathon?

5 MS. BOURGEOIS: Absolutely.

6 MR. JONES: Ms. Bourgeois.

7 MR. FIELDS: All right. And have you seen
8 any evidence that would suggest that there was any
9 alteration of any documents up to this point?

10 MS. BOURGEOIS: I haven't had a chance to
11 look at any documents, but I certainly do not have any
12 evidence, and there's no, you know, suggestion by what
13 little we were able to look at in advance that anything
14 was done in an unauthorized or fraudulent manner. And I
15 think we do need to be careful when we start throwing
16 terms like that around.

17 MR. HOLLEY: I have a question.

18 MR. JONES: Mr. Holley.

19 MR. HOLLEY: Please, ma'am, can you give to
20 me an explanation as to why certain property was
21 initially submitted to the governing authorities under
22 St. John the Baptist Parish and then later added to a
23 prior application number?

24 MS. BOURGEOIS: I think we're talking about
25 two separate projects, so I don't think that that is



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1 happening. There was a separate project that was
2 considered by the Board, and then I'm understanding
3 eventually denied by the locals. That's separate and
4 apart from the applications that are on today's agenda
5 that are seeking to be deferred.

6 MR. HOLLEY: Do you know if it was the same
7 equipment or property?

8 MS. BOURGEOIS: No, it would not be.

9 MR. HAVERTY: I have a question. Do you
10 know, in your research, or if we do defer this, can you
11 go back and look and see when, where and how it was
12 changed, if it was, and who would have authorized that
13 change?

14 MS. BOURGEOIS: Those are all certainly
15 steps we'll take. I can't -- I don't understand the
16 database, and we have technical people who look into all
17 that, but those are certainly questions that we'll be
18 seeking to have answers for.

19 MR. HAVERTY: I mean, I would assume you
20 would have a password you have to use to go in to make
21 these changes, so we can forensically look and see who
22 made the changes and -- or maybe not who made them, but
23 why they were made, and -- at that point and get back to
24 us and let us know before we take any action after
25 it's -- I guess it's going to be deferred. I mean, I'm



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1 assuming it will be, but can you get that information to
2 us before we hear this again?

3 MS. BOURGEOIS: I believe so. I do not want
4 to make 100 percent promises, but that is what we're
5 venturing to do.

6 MR. HAVERTY: I would like to put a request
7 in, please, as a member, if you can get that information
8 to me and the rest of the members, when, who and how and
9 who authorized the changes.

10 MS. BOURGEOIS: Yes, sir.

11 MR. HAVERTY: Thank you.

12 MS. COLA: Question.

13 MR. JONES: Yes, ms. Cola.

14 MS. COLA: So obviously there was some sort
15 of anomaly in terms of the Marathon applications, we
16 acknowledged that; correct?

17 MS. BOURGEOIS: I'm not sure yet. I haven't
18 been able to look at any of it.

19 MS. COLA: Okay. So there's something that
20 has occurred --

21 MS. BOURGEOIS: Correct.

22 MS. COLA: -- that caused some questions to
23 be asked?

24 MS. BOURGEOIS: Yes.

25 MS. COLA: So I guess my question goes to



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1 then the remaining applications. How can we have some
2 sort of comfort or be assured that the incident or the
3 event is limited to Marathon? I think that goes to the
4 question that the earlier gentleman asked.

5 MS. BOURGEOIS: Well, I think my suggestion
6 would be to let's go ahead and look at what happened
7 with Marathon, and then, as we have, you know, done in
8 the past, we can come back with a recommendation of what
9 we can do about potential future issues that might arise
10 similarly.

11 MS. COLA: So then -- just to add to that,
12 so then we don't know then if whatever has happened is
13 impacting the other applications?

14 MS. BOURGEOIS: I don't know how it's
15 impacted the Marathon applications, and, so, therefore,
16 I don't know if it can impact the others. I just don't
17 have enough information sitting here today.

18 MS. COLA: Okay.

19 MR. JONES: Any other questions or comments
20 from the Board?

21 (No response.)

22 MR. JONES: All right. We have pending
23 before us the motion to defer these Marathon
24 applications. Are we ready to vote?

25 All in favor, say "aye".



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1 (Several members respond "aye.")

2 MR. JONES: Any opposition?

3 (No response.)

4 MR. JONES: It appears no opposition. The
5 motion carries.

6 Okay. Mr. Usie, please walk us through the
7 balance.

8 MR. USIE: 20130429-B-PT, Cameron LNG, LLC,
9 Calcasieu Parish; 20130429-C, Cameron LNG, LLC, Cameron
10 Parish; 20130429-C-PT, Cameron LNG, LLC, Calcasieu
11 Parish; and 20130429-D, Cameron LNG, LLC, Cameron
12 Parish.

13 MR. JONES: All right. I'll entertain a
14 motion on these four Cameron LNG.

15 MR. MOSS: So moved.

16 MR. JONES: I have a motion from Mr. Moss;
17 second from Dr. Wilson.

18 Any questions or comments from the Board?

19 (No response.)

20 MR. JONES: Seeing none, any questions or
21 comments from the public?

22 Ms. Carlson.

23 MS. CARLSON: My name is Lady Carlson, 7640
24 LaSalle, and I'm in Baton Rouge, Louisiana. And I am
25 speaking in opposition to this. Cameron Parish,



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1 Calcasieu Parish have just gone through devastating
2 hurricanes, two back to back. They are now -- they're
3 requesting money from across the country to help them
4 recover, and that we would consider anything that takes
5 away money from those parishes I think is just beyond
6 imagination. It does not make sense. Folks can't go to
7 school, they need the libraries. We can't keep giving
8 away money like this, and so we're asking you to deny.

9 MR. JONES: Thank you, Ms. Carlson.

10 Mr. Bagert.

11 MR. BAGERT: Yes. I'm Broderick Bagert
12 again here with Together Louisiana. This gets to the
13 same matter we just discussed with Marathon. These are
14 advance notices submitted in 2013, parts B, C -- I mean,
15 C-D, all on exemptions that have already been approved.
16 It looks a lot like our hurricane year. And the
17 question is, under the way these are being considered,
18 could Cameron Parish ever be required to pay property
19 taxes on its new investments? Because it sure looks
20 like it can always keep on submitting more and more
21 parts under pre-Executive Order advance notices.

22 Cameron parish has the highest ad valorem
23 property per capita in the State of Louisiana. It's got
24 the fifth highest property tax rate. Why? Because
25 Cameron LNG is a \$13-billion facility that last year



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1 paid 13,000 in property taxes. It is 99.98 percent tax
2 exempt. And continuing to allow advance notices
3 submitted now seven years prior when we have just seen
4 an apparent instance of a company submitting an advance
5 notice -- or submitting an application under an advance
6 notice that wasn't related. In this case, they can just
7 keep on submitting additional parts that are amended to
8 reflect the current investments. These aren't
9 investments that were initiated prior to the Governor's
10 Executive Order. They were investments that were
11 initiated subsequent to the Governor's Executive Order.

12 So at what point conceivably can Cameron
13 Parish be required to begin submitting advance notices
14 on its projects that reflect what they are, which is
15 current day investments? Every one of the investments
16 that are being considered here was initiated subsequent
17 to the Executive Order, tucked inside the skin of a
18 grandfathered-in advance notice in order to evade the
19 local input process that this Board and the Governor has
20 established.

21 We were fine with the provision the Governor
22 and this Board adopted to grandfather in companies that
23 already had their advance notice. Did we love it? No.
24 But does a world exist for compromise? Never in a
25 thousand years would be have imagined that, now, four



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1 and a half years on, companies would be continuing to
2 make new investments initiated subsequent to that order
3 be allowed to continue to act as they too were
4 grandfathered in. They should not be because they were
5 initiated subsequent to the passing of that order.

6 We think these ought to be either rejected
7 or deferred and that investigation into how and whether
8 this kind of abuse that Marathon apparently is doing is
9 considered. Also, just establishing a hard line. From
10 now on -- we're four and a half years in. From now on,
11 everything is subject to the Executive Order and the
12 amended rules, in particular, anything that has an
13 investment that was initiated subsequent to that. It is
14 subterfuge.

15 Thank you.

16 MR. JONES: Before you go, you said
17 something I want to be sure I understand. You said that
18 the way this goes, they would never pay taxes again.

19 MR. BAGERT: Correct. Property taxes on new
20 investments.

21 MR. JONES: I understand.

22 As I appreciate it, as the A rolls off after
23 10 years, they will pay taxes; is that correct? And as
24 B, when 10 years runs, they'll start paying taxes, and
25 as C rolls off, they'll start paying taxes.



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1 MR. BAGERT: They'll pay taxes if they
2 report it. That's not an idle concern. It is routine
3 that companies, even after the 10 years --

4 MR. JONES: Okay. Let's assume in good
5 faith instead of bad faith. Okay? Let's do that.

6 MR. BAGERT: What basis is there to assume
7 good faith around this project?

8 MR. JONES: Mr. Bagert, you're out of order.
9 Mr. Bagert, you're out of order. I've asked a question,
10 and I'm trying to understand, because you said something
11 that was pejorative, and I'm trying to make sure this
12 Board is clear.

13 Under the way these projects work, there's a
14 10-year exemption, and when the 10 years rolls off, they
15 start paying taxes thereafter. So your comment that
16 they will never pay taxes is intellectually dishonest.

17 MR. BAGERT: Mr. Jones, you're
18 mischaracterizing my comment. My comment was under the
19 way that this Board is considering these exemptions,
20 Cameron LNG would never have to have new investments
21 that are subject to the reforms. They would --

22 MR. JONES: That's not what you said.

23 MR. BAGERT: I said that if they would be
24 able to continue to make investments and they would
25 never have these new projects be subject to the reforms



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1 because they can continue to tuck them into older
2 advance notices as though these were part of projects
3 that were initiated prior to the Executive Order, and
4 they're not.

5 Now, there is a very deep problem with
6 property that does not roll on after 11 years, and if I
7 overreacted, I apologize for that. It is because you
8 see it is routine, it is absolutely routine that after
9 11 years of being 100 percent exempt, assessors office
10 lose track of that property. And we can show you
11 company after company after company where there's no way
12 to explain how there's not an increase in ad valorem
13 property on the tax rolls after the 10 years. So that
14 assumption of that happening is we think is wrong. But
15 even if it does, why should a company, and only this
16 company; right, not be subject to the rules that all the
17 other companies have? Which is if they're initiating
18 new projects, they ought to be subject to the rules that
19 are in place at the time and not allow it to tuck them
20 into advance notices that were submitted prior that
21 allows them to evade local control. That's a problem
22 that we think needs to be addressed.

23 MR. JONES: Okay. You're now repeating
24 yourself. Mr. Bagert, the reason we're doing the review
25 that we're doing, the very thing -- the comments I read



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1 into the record at the beginning of this process is
2 we're asking these companies to come in and explain.
3 We're trying to meet the very objection that you're
4 raising. Is come explain to us what's happening and
5 what the future is so that this Board can be aware and
6 we can place on the record what the plans are so we all
7 know. We're trying to be as transparent as we know how
8 to be, and so I know that doesn't meet with your group's
9 approval, but we're doing the best we can. I'm sorry
10 you're displeased with it.

11 MR. BAGERT: What's hard to understand is
12 why, if you're engaging that process and see the need
13 for it, you would also be approving exemptions without
14 that analysis and review having taken place. In fact,
15 at the time when the most egregious instance of a
16 failure of that very process has just come forth --
17 which, by the way, we found out yesterday; right? We
18 were not waiting till the last minute. I mean, we
19 discovered it yesterday. In that context, it seems more
20 appropriate to at least defer these until there's some
21 clarity of whether the advance notice process is being
22 misused.

23 MR. JONES: Thank you for your comments.

24 Someone from Cameron is here, I presume.

25 Can we make room for -- we apologize for the awkwardness



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1 of the setup, but we're trying to honor the desire to
2 social distance.

3 MR. LEONARD: Good morning, Mr. Chairman.

4 MR. JONES: State your name and your address
5 for the record, please.

6 MR. LEONARD: Yes, sir. My name is Jimmy
7 Leonard. I'm with Advantous Consulting. I live at 2813
8 Belle Cherie Avenue, Baton Rouge, Louisiana.

9 I'm here before you representing Cameron
10 LNG. I feel that we have a very clear, a very sound
11 explanation and a very valid reason for being before the
12 Board here today with these applications.

13 Cameron LNG in 2013 came before this Board
14 with a 9-billion, three train liquefaction project prior
15 to the corporation making a final investment decision as
16 to where they were going to make this investment in the
17 world. They came before this Board, they needed some
18 stability and some security that the ITEP was going to
19 be available to them. That Board granted a contract.
20 Not just an advance notification, but the Board granted
21 approval of an application. The Governor executed a
22 contract for this project, and that project has been
23 underway every since.

24 As previously stated by Mr. Bagert, there is
25 a long federal permitting process, there is long land



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1 acquisition process, there is also a very long
2 construction process for a \$9-billion investment.

3 What is coming before you today are the
4 assets that the company has placed in service during its
5 10 years of construction so that no individual asset or
6 group of assets receives any more than the 10 years of
7 exemptions that were originally approved by this Board
8 and entered into contract with them.

9 We are here procedurally today. There is a
10 contract in place where the State of Louisiana has
11 committed this exemption to Cameron LNG, and we are
12 excited to tell you guys that the \$3-billion application
13 is the first of three trains going into service. They
14 have remained committed to this project and to the state
15 just by a long and very expensive project, and we are
16 very concerned that there are such serious allegations
17 that are being made about this good organization who has
18 done so many great things for Cameron Parish, Calcasieu
19 Parish and Southwest Louisiana.

20 And fact be known that the original
21 investment made by this organization was an import
22 facility, not an export facility. Its 10-year exemption
23 expired at 12/31/2019, and there is a \$12-million tax
24 payment that Cameron LNG will be making in 2020 because
25 the ITEP expired. And I think it's very important to



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1 know that the Cameron budget for the entire parish last
2 year was less than \$40-million.

3 So with a little support, a little patience
4 there is a very significant, long-term revenue stability
5 revenue-generating factor that investing in ITEP can
6 provide for communities.

7 And with me here today, I'll let Nicole
8 introduce herself.

9 MS. FRIES: Good morning, Chairman, members
10 of the Board. My name is Nicole Fries, and I am
11 representing Cameron LNG.

12 Just to continue to reiterate what Jimmy has
13 spoken to you about, we did apply and receive approval
14 from the Board for the construction of our multibillion
15 dollar three train liquefaction facility that resides in
16 both Cameron and Calcasieu Parishes. We did execute our
17 ITEP contract with the Governor in July of 2013. We
18 sought this ITEP approval prior to making our final
19 investment decision to proceed with the project. It was
20 a key variable in our decisionmaking process. Obviously
21 our project did receive approval, and we have been under
22 construction ever since.

23 Our applications before you today are
24 procedurally necessary to ensure that the actual dollar
25 amount and the exemption periods are properly



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1 documented.

2 MR. JONES: Thank you.

3 MR. LEONARD: Forgive me, if I may. One
4 last comment. As the rules that have been promulgated
5 in 2018 that govern this program in which all parties
6 who have interest in this program came to work together
7 to reach, it clearly states in Section 501, Statement of
8 Purpose, New Rules, B, Louisiana honors its commitments
9 and the rules governing existing contracts and
10 applications not subject to the new rules are not (sic)
11 to be interpreted in order to promote fairness and
12 commitment to the companies.

13 MR. JONES: Mr. Leonard, to be clear, and
14 maybe this is too simplistic, and if it is, forgive me,
15 but there are four item numbers on the agenda and each
16 one has a -- there's a B, a C, a CPT and a D. That
17 implies, to me at least, that there are four different
18 parts of this first train. Is that -- am I correct in
19 interpreting it that way?

20 MR. LEONARD: There are two parishes, each
21 parish requires it's own contract, so you have an
22 application for the equipment that resides in Cameron
23 Parish, and you have an application for the equipment
24 that reside in Calcasieu Parish. This project just so
25 happens to cross the parish lines, so that is why you



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1 see applications in duplicate for the same period. And
2 the majority of the equipment is in Cameron Parish for
3 the applications you have here today, and the other
4 applications represent other pieces of equipment
5 supporting the manufacturing process that are in
6 Calcasieu Parish as well.

7 MR. JONES: But, again, all of this is part
8 of the first train?

9 MR. LEONARD: All of this is part of a
10 three-train, pre-approved project, and this is the first
11 train and the equipment supporting it that have gone
12 into service.

13 MR. JONES: Okay. So I understand that
14 there's a three-train approval in the original contract,
15 but what I'm trying to understand is the applications
16 before us today are part of the first train?

17 MR. LEONARD: Yes, sir.

18 MR. JONES: It's not part of a second and
19 third train?

20 MR. LEONARD: No, sir. That is correct.

21 MR. JONES: Okay. All right. Did you have
22 something to add?

23 MR. LEONARD: There are some of the common
24 facilities that will support all three trains that go
25 into service.



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1 MR. JONES: Administrative buildings or
2 whatever?

3 MR. LEONARD: We have docks, we have the
4 administrative facility, yes, sir.

5 MR. JONES: Okay. Understood. Thank you
6 for that clarification. That helps me.

7 All right. We have a motion to approve
8 these four applications. Do we have any further
9 comments or questions from the Board?

10 Yes, sir. Mr. Holley.

11 MR. HOLLEY: I have a question. This first
12 train received a tax exemption in what year?

13 MR. LEONARD: Okay. That's a great
14 question, sir.

15 So the way property taxes work is property
16 is subject to taxation January 1 the year following the
17 property goes into operation, goes into service. So the
18 effective date of this exemption would be January 1,
19 2021, and it will receive an exemption from 10 years
20 thereafter.

21 Property is not subject to exemption due to
22 a constitutional exemption regarding construction work
23 and process. So during construction, your property is
24 not subject to tax. As soon as it goes into operation,
25 it does go onto the tax rolls, and that's exactly why



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1 you have one train now, so we can start the 10 years
2 January 1 of 2021, and when the additional trains go
3 into service, we will be right back before this Board,
4 if it happens in 2020, seeking the same approval.

5 Everything before you today was originally
6 contemplated and presented to the Board in the original
7 applications of 2013.

8 MR. JONES: Any other questions or comments
9 from the Board?

10 (No response.)

11 MR. JONES: Are we ready to vote?

12 All in favor, say "aye."

13 (Several members respond "aye.")

14 MR. JONES: Any opposition?

15 (No response.)

16 MR. JONES: There is no opposition. Thank
17 you very much.

18 While disinfecting is going on, something I
19 never thought I would say chairing a meeting, I'm
20 looking to the Board for the Board's pleasure. It's 11
21 o'clock. My inclination is to forge ahead. If the
22 Board wants to take a break at some point, y'all can
23 revolt and let me know and we'll do so, but I'm going to
24 forge ahead until y'all start telling me that y'all want
25 to take a break. Is that fair?



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1 Mr. Usie, please lead us on.

2 MR. USIE: Next we have 20160361-B, Gravois
3 Aluminum Boats, LLC in St. Mary Parish; and 20161507-B,
4 Gravois Aluminum Boats, LLC in Iberia parish.

5 MR. JONES: Do we have a motion concerning
6 these applications?

7 I have a motion from Mr. Allain; second from
8 Ms. Davis.

9 First let's go ahead and get the -- do we
10 have a company rep here from Gravois?

11 Frank, can we make sure there's not someone
12 outside?

13 While Frank is checking on that, are there
14 any questions or comments from the Board concerning
15 these two applications?

16 (No response.)

17 MR. JONES: Do we have any other questions
18 or comments from the public concerning these two
19 applications?

20 (No response.)

21 MR. JONES: All right. We have a motion and
22 a second, no comments from the public, no comments from
23 the Board. Are we ready to vote?

24 All in favor, say "aye."

25 (Several members respond "aye.")



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1 MR. JONES: Any opposition?

2 (No response.)

3 MR. JONES: Hearing none, that motion
4 carries.

5 Next.

6 MR. USIE: Next we have 20160760, Honeywell
7 International in Ascension Parish.

8 MR. JONES: Entertain a motion.

9 We have a motion from Mr. Havard; second
10 from Ms. Malone.

11 Do we have someone here from Honeywell
12 International?

13 Please state your name and your position
14 with the company, please.

15 MR. SMITHHART: I'm Casey Smithhart. I'm
16 the plant manager of the Honeywell UOP plant here in
17 Baton Rouge.

18 MR. JONES: All right. Thank you.

19 MS. SIMS: Phyllis Sims with the law firm of
20 Kean Miller representing Honeywell.

21 MR. JONES: Thank you.

22 Tell us a little bit about the project, how
23 it's going and what the future holds.

24 MR. SMITHHART: Okay. These project are
25 required -- we're required to produce



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1 environmentally-friendly refrigerants for automobiles,
2 new automobiles, the air conditioning systems, and
3 they're all in place and complete and progressing well.

4 MR. JONES: Do you anticipate there will be
5 additional applications coming before this Board
6 relating to that original advance notification?

7 MR. SMITHHART: I believe there may be other
8 steps and work that was completed already, there may be
9 some in the future.

10 MS. SIMS: Mr. Chairman, yes, to answer your
11 question. In connection with this application, no,
12 there are no other applications related to this advance
13 notification.

14 MR. JONES: Okay. This advance
15 notification.

16 MS. SIMS: This advance notification,
17 correct.

18 MR. JONES: Okay.

19 MS. SIMS: There are other pre-EO
20 applications pending, but nothing related to this
21 advance notification.

22 MR. JONES: All right. Any other questions
23 or comments from the Board?

24 (No response.)

25 MR. JONES: Any questions or comments from



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1 the public?

2 (No response.)

3 MR. JONES: Seeing none, if we're ready to
4 vote, all in favor, say "aye."

5 (Several members respond "aye.")

6 MR. JONES: Any opposition?

7 (No response.)

8 MR. JONES: There being none, the motion
9 carries.

10 MR. SMITHHART: Thank you.

11 MR. JONES: Thank you. Appreciate you being
12 here.

13 MS. SUIE: Next we have 20100198-D, Sabine
14 Pass LNG, LP, in Cameron Parish; 20110679-G, Sabine Pass
15 Liquefaction, LLC, Cameron Parish; 20110659-H, Sabine
16 Pass Liquefaction, LLC, Cameron Parish.

17 MR. JONES: Entertain a motion for these
18 three.

19 MR. MOSS: So moved.

20 MR. JONES: Mr. Moss; second from Ms. Davis.
21 Do we have someone here from Sabine Pass?

22 MS. CHENG: We also received a letter from
23 them. Do you want us to read it in?

24 MR. JONES: Please.

25 MS. CHENG: Okay. We received a letter from



1 Sabine Pass as well.

2 MR. JONES: Are we going to do that in lieu,
3 instead of y'all making comments?

4 MS. CHENG: Both. They wanted to do both.

5 MR. JONES: Okay. Why don't you read the
6 letter while they're getting settled.

7 MS. CHENG: "Dear Chairman Jones and Members
8 of the Louisiana Board of Commerce & Industry, in
9 response to request of the Board during its February
10 meeting this year concerning pre-Executive Order
11 applications, we're pleased to provide this project
12 update in advance of the November meeting. We will have
13 a representative of Cheniere at the meeting should you
14 have further question.

15 Cheniere's Louisiana journey began in 2005
16 with the construction of an LNG import facility at
17 Sabine Pass LNG terminal located in Cameron Parish in
18 Southwest Louisiana. Today, the facility's five
19 operating LNG production units, also referred to as
20 trains, five storage tanks and two berths comprise the
21 largest LNG export facility in the United States and the
22 second largest in the world, through which we are
23 reliably and safely producing and exporting a cleaner
24 fuel to power the world.

25 This facility represents more than



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1 20-billion in investment and employs 500 full-time
2 personnel and approximately 450 full-time contractors.

3 In 2019, Cheniere paid more than \$16-million
4 in property taxes in Cameron Parish representing over 33
5 percent of total property taxes in the parish.

6 With respect to its pre-Executive Order
7 advance, Contract 20110659-ITE, Cheniere has completed
8 construction of five liquefaction trains and related
9 infrastructure. Construction continues on a sixth
10 liquefaction train and a third berth, which are expected
11 to be complete in 2022 and 2023 respectively. With the
12 addition of the sixth train, total production from this
13 facility is expected to be approximately 30-million tons
14 of LNG per year, processing more than 4.7-million cubic
15 feet of natural gas per day.

16 We seek to operate in a socially-responsible
17 manner, engage their surrounding communities in
18 meaningful ways and provide support where it's needed
19 most. We live and work in these communities, and we
20 never lose sight of the powerful positive impact we can
21 create there.

22 Cheniere has a long-term partnerships with
23 governmental education and charitable institutions and
24 organizations in the communities surrounding our
25 facility. The company has a history of supporting



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1 organizations focused on education, including
2 scholarships provided annually to the graduating seniors
3 from Johnson Bayou High School, sponsorship of the
4 Robotic Education & Competition Foundation in an
5 apprenticeship program established in partnership with
6 SOWELA.

7 Cheniere also contributes to multiple
8 organizations focused on conservation like Restore
9 America's Estuaries, the Louisiana Wildlife and
10 Fisheries Foundation, the Building Conservation Trust
11 and Cameron Parish Alliance, which is restoring the
12 Sabine Pass lighthouse.

13 In response to the many needs arising from
14 the Coronavirus pandemic, the company donated more than
15 \$200,000 to local organizations focused on food and
16 security, educational support and healthcare needs.
17 Cheniere also partnered with Project Cure to hold
18 medical PPE drives and donated medical PPE to 13
19 Southwest Louisiana health organizations during the peak
20 of COVID-19.

21 Immediately following Hurricane Laura,
22 Cheniere pledged \$1-million to local organizations
23 including the Community Foundation of Southwest
24 Louisiana, the Calcasieu Cameron Hospital Foundation,
25 the Louisiana Community and Technical College System,



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1 the Second Harvest Food Bank. This amount increased to
2 1.125-million, which Cheniere's Board, senior executives
3 and employees also contributed their own personal funds
4 to help increase our recovery response.

5 Through an employee supply drive and a
6 successful joint supply drive with the Houston Astros
7 Foundation, we were able to deliver two semi-trailer
8 trucks full of supplies to the Catholic Charities of
9 Lake Charles along with a substantial amount of supplies
10 to the community of Johnson Bayou. Additionally, our
11 employees have volunteered in excess of 2,500 hours
12 supporting relief organizations, fellow employees and
13 communities as they work to recover from an
14 unprecedented hurricane season.

15 In 2019, Cheniere issued it's Inaugural
16 Corporate Responsibility Report, which has dedicated a
17 chapter to further showcase some of the company's recent
18 community efforts. This report is available online. We
19 view strong community relations as essential to our
20 business, and as a responsible corporate citizen, we
21 work with our communities throughout all stages of a
22 project lifecycle from early development through
23 permitting, construction and operation.

24 Cheniere is committed to continue its
25 priority of creating positive impacts in supporting the



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1 communities where we live and work for decades to come.

2 Respectfully submitted, Andrea
3 Carter-Virtanen, Senior Counsel, Tax."

4 MR. JONES: Thank you.

5 Would you like to speak? I have some
6 questions.

7 Go ahead and state your name for the record
8 so we can have it in the record, please.

9 MS. MILLER: Amy Miller with Cheniere
10 Energy.

11 MR. JONES: Thank you. And, Rhonda.

12 MS. BOATNER: Rhonda Boatner with Didier
13 Consultants representing Cheniere.

14 MR. JONES: All right. Similar to the
15 questions that I was asking Mr. Leonard about Cameron
16 LNG, I notice on these three applications they have the
17 designation of D, G and H, which indicate to me we're
18 way up in the alphabet. Were these all part of the
19 original advance notification?

20 MS. BOATNER: They are. This application
21 was part of a six train pre-approval application that
22 the Board approved many years ago. And, actually, the
23 20110659-G is the fifth train application, and so we
24 are -- as Mr. Leonard spoke earlier, as assets are
25 completed and placed in service, so they don't get more



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1 than a 10-year exemption, each year those assets, an
2 application is put in for those assets.

3 So if we were to wait until train six were
4 completed, is under construction now, assets that are
5 being actually operated or could be operational this
6 year could possibly enjoy longer than a 10-year
7 exemption. So that's why you see so many letters behind
8 this number is because these assets, as they come
9 online, we have to put an application for them annually.

10 MR. JONES: Okay. Since I don't do this the
11 way you guys do this every day, to make sure I
12 understand, as a portion of the facility is completed,
13 construction is completed and the EPC contractor hands
14 the project to the owner, at that point in time is when
15 an application is actually made with LED; is that
16 correct?

17 MS. BOATNER: Correct.

18 MR. JONES: And that's when the 10 years for
19 that component part of the train becomes part of the tax
20 record; is that correct?

21 MS. BOATNER: Correct, so it will not enjoy
22 any more than a 10-year exemption.

23 MR. JONES: So 10 years from -- when that
24 part of the train is operational or is available for
25 operation, that 10 years starts running?



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1 MS. BOATNER: Correct.

2 MR. JONES: Okay. Do we have any of the
3 Cheniere facilities that where the 10 years have already
4 run?

5 MS. BOATNER: Most definitely. For the
6 regas, and that's in the letter Andrea mentioned that
7 they pay \$16-million in property taxes. That's because
8 some of the assets from the original import facility,
9 the exemption has ended, and they're now paying their
10 property taxes.

11 MR. JONES: Right.

12 MS. BOATNER: Yes.

13 MR. JONES: So as these different portions
14 of facility come online, an application comes to the
15 Board, we consider it, and that starts the 10-year
16 period running?

17 MS. BOATNER: Correct.

18 MR. JONES: Got it.

19 Y'all may have all understood that clearly.
20 I want to be clear on it.

21 Yes, Ms. Cola.

22 MS. COLA: Quick question. But all the
23 components of the applications are included with the
24 initial application, so no matter when the units or the
25 trains come off -- completed for construction, that's



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1 when the application process starts; however, the entire
2 project, including all aspects of it, are included in
3 the initial application; is that correct?

4 MS. BOATNER: It was the amount that was an
5 estimate prior to final investment decision and prior to
6 the EPC contract being let, so, yes, it was an estimate
7 at the very beginning, but as these trains are completed
8 and we get actual numbers, that's when these
9 applications are submitted and then we submit an
10 affidavit of final cost, which actually trues up that
11 application number.

12 MR. JONES: Ms. Boatner, is it unusual --
13 when the company comes to LED and they've got an idea,
14 at that point they haven't even completed their initial
15 engineering, I presume. Is that fair?

16 MS. BOATNER: Correct.

17 MR. JONES: At that point, so what they
18 bring to LED is an estimate, truly an estimate, not even
19 based on engineering at that point?

20 MS. BOATNER: Correct.

21 MR. JONES: So the numbers can change once
22 engineering is completed, the matter's put out for bid,
23 the EPC contractor says this is how much it's really
24 going to cost, and sometimes that's a "Yay" and
25 something that's an "Oh, my."



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1 MS. BOATNER: Correct.

2 MR. JONES: And so the actual number can
3 change from the advance notification?

4 MS. BOATNER: It will. And we have to
5 provide supporting documentation to LED with asset
6 listings to show each of those assets. So in the very
7 beginning, it is an estimate, but in the end, when the
8 application is submitted and the affidavit of final cost
9 is submitted, that provides the actual cost.

10 MR. JONES: That is the real number.

11 MS. BOATNER: That's right.

12 MR. JONES: And that's the number that goes
13 on the tax roll.

14 MS. BOATNER: Correct, at a depreciated
15 value.

16 MR. JONES: I got you. Thank you.

17 Mr. Nassar.

18 MR. NASSAR: So year 11 when the assets do
19 come online, is it fair to say that normally they come
20 on the tax rolls at about 40 percent of the original
21 value?

22 MS. BOATNER: I don't have those --

23 MR. NASSAR: Without any economic out- -- in
24 other words, that would be strictly because of the
25 depreciation of the equipment?



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1 MS. BOATNER: They will go on the rolls at a
2 10-year value, so there would be a depreciated value.
3 Whatever the rate is for those assets, their depreciated
4 value at 10 years.

5 MR. NASSAR: Because I've seen, you know,
6 locally, and in our parish, where a lot of times when it
7 does come on the tax rolls, it's at about 40 percent.
8 That's why I was asking.

9 MR. JONES: Any other questions or comments
10 from the Board?

11 (No response.)

12 MR. JONES: Any questions or comments from
13 the public?

14 Mr. Bagert.

15 Thank y'all very much.

16 MR. BAGERT: I just want to be clear what
17 we're flagging. Yeah, Broderick Bagert with Together
18 Louisiana.

19 MR. JONES: Thank you.

20 MR. BAGERT: If this were a new plant, let's
21 say a refinery or a plastics plant, that submitted an
22 advance notice, then once that plant is finished and it
23 made subsequent investments to that same facility, those
24 subsequent investments would be subject to the Executive
25 Order and the local approval process; right? That's



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1 under the scenario that has been in place for the vast
2 majority of projects.

3 In this case, five trains is the whole
4 facility; right? And there will be additional capital
5 investments and upgrades and things that add value to
6 that property after the project is done.

7 What we're saying is when does the new
8 regime apply to those investments on that facility? And
9 it's not clear based on the procedure in place right now
10 how to begin to apply. In fact, it seems that you can
11 come up and say "Well, we're making an investment into
12 one of these five trains, so the original contract
13 applies"; right? But that's not the way it with other
14 facilities. Once they've finished their project, if
15 it's in 2017, and then they do, you know, a turnaround
16 or an upgrade or investments that add value in 2018 and
17 2019, those are subject to local approval.

18 What we want to flag to be figured out is
19 how does that start with these LNG plants that have
20 multiple parts or are we saying that they are going to
21 be allowed any perpetuity 10, 20, 30, 40 years to
22 continue to avoid any local approval process? When does
23 the new regime start and what's the procedural process
24 for that? Because investments will always apply to
25 these five trains. That's the entirety of the



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1 expansion.

2 So just to try to articulate with more
3 precision what concern we're trying to flag, that's the
4 one we're trying to flag and hope that the Board will
5 consider figuring out what the procedure is going to be
6 to distinguish those, that when that starts.

7 MR. JONES: That's actually very helpful.
8 Thank you, Mr. Bagert.

9 Ms. Boatner.

10 MS. BOATNER: I would like to make a comment
11 on that, please. Just to correct him, there are six
12 trains related to this project, and we have already had
13 meetings and discussions with LED to let them know that
14 Cheniere is going to follow the new rules once train six
15 ends. We will -- you know, if there are any additions
16 that require an advance notification, they will fall
17 under the new rules, and we will -- once this project,
18 the final train is complete, that we will -- we will end
19 this contract.

20 One thing I would like to point out, too, is
21 when the application, the very first application was
22 approved, these projects take a very long time, you
23 know, from the engineering and the planning and
24 financing. They had to get this initial contract to
25 support the financing of the project. So whenever they



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1 go to their investors, they have to say "We're going to
2 have this exemption." So that's part of this process is
3 in getting these applications at the very beginning with
4 an estimate. And so I just wanted to point that out as
5 well, and I'll be happy to answer any questions if
6 anybody has any other questions.

7 MR. JONES: Thank you.

8 Any questions or any other questions or
9 comments from the Board?

10 (No response.)

11 MR. JONES: Any other questions or comments
12 from the public?

13 (No response.)

14 MR. JONES: Seeing none, are we ready to
15 vote?

16 All right. On the Cheniere Sabine Pass
17 projects, all in favor, say "aye."

18 (Several members respond "aye.")

19 MR. JONES: Any opposition?

20 (No response.)

21 MR. JONES: There appearing none, that
22 motion carries.

23 MR. USIE: Next we have 20150910-B, Shintech
24 Louisiana, LLC, Iberville Parish; and 20161478-B,
25 Shintech Louisiana, LLC, West Baton Rouge Parish.



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1 MR. JONES: All right. Is there a motion on
2 the Shintech project?

3 We have a motion from Mr. Toups; second from
4 Mr. Havard.

5 Any questions or comments from the Board
6 first?

7 (No response.)

8 MR. JONES: Do we have a representative here
9 from Shintech?

10 Please come forward.

11 Again, if you would state your name and your
12 position with the company, please.

13 MR. MASON: Yes, sir. My name is Richard
14 Mason. I'm Advisor to the President of Shintech,
15 Incorporated, and I live in Houston, Texas.

16 MR. BRADFORD: And I'm Jerry Bradford,
17 Director of Credit, Plaquemine, Louisiana.

18 MR. JONES: Thank you very much.

19 Do you wake want to make any preliminary
20 comments?

21 MR. MASON: Certainly. Happy to talk about
22 both of these projects. These are the build-outs of our
23 Addis, Louisiana plant to expand the reactors from a
24 total of four to six.

25 MR. JONES: I'm going to ask you to step a



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1 little bit closer to the mic. I can't hear anybody, so
2 just please help me out.

3 MR. MASON: I have precisely the same
4 problem, so I get yelled at a lot.

5 This is the build-outs of our Addis,
6 Louisiana plant to expand it from four to six reactors
7 and the build-out of our Plaquemine EDC VC plants to
8 expand them from four to five furnaces. This completes
9 both these projects. Both of them are up and running.
10 Very happy with our local employment, very happy with
11 our minority employment percentage, which runs fairly
12 close to 38 percent, which is representative of the two
13 parishes that we reside in, Iberville and West Baton
14 Rouge Parish.

15 We have already started a new project to
16 further expand our capacity, which is subject to the new
17 rules. I believe these are the last two things that
18 we're doing under the old rules.

19 MR. BRADFORD: Yeah. And I'd like to add,
20 the current project did go before local authorities, and
21 there was unanimous support.

22 MR. JONES: Okay.

23 MR. BRADFORD: Shintech's very proud of its
24 investment in Louisiana and continues to do well.

25 MR. JONES: Very good. Thank you.



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1 To make sure I'm clear on that, so this is
2 the last application under this advance notification?

3 MR. BRADFORD: Yes, sir.

4 MR. JONES: The other one that's being done
5 at the site will be under the new rules and a new
6 advance notification?

7 MR. BRADFORD: Yes, sir.

8 MR. JONES: That's precisely what we needed
9 to know.

10 Any questions or comments from these
11 gentlemen from the Board?

12 (No response.)

13 MR. JONES: Any questions or comments from
14 the public?

15 (No response.)

16 MR. JONES: All right. Thank you very much.
17 It seems as though we're ready to vote.
18 All in favor, say "aye."

19 (Several members respond "aye.")

20 MR. JONES: Any opposed?

21 (No response.)

22 MR. JONES: There being none, motion
23 carries.

24 Next, Mr. Usie.

25 MR. USIE: 20111126-B, UTLX Manufacturing,



1 LLC, Rapides Parish; 20161514, UTLX Manufacturing, LLC,
2 Rapides Parish.

3 MR. JONES: I would entertain a motion.

4 Dr. Wilson motion to approve, and a second
5 from Mr. Shexnaydre.

6 All right. We have a motion and a second.

7 Do we have a representative from UTLX?

8 Please come forward.

9 If you will, state your name and your
10 position with the company, please.

11 MS. LEONARD: Candace Leonard. I'm the VP
12 of Finance for UTLX, Manufacturing.

13 MR. JONES: Great. Thank you.

14 MS. WALLETT: Kim Wallett with Advantous
15 Consulting representing UTLX Manufacturing.

16 MR. JONES: Any preliminary comments you
17 would like to make?

18 MS. LEONARD: These are the last
19 applications on this direct notice. The projects have
20 been completed.

21 And just as a further note, we are very
22 committed to our community, as can be seen recently with
23 the closure of our Texas facility, and we're
24 consolidating into Louisiana. So that wasn't on this
25 directive, but I just wanted to say that, you know,



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1 we're very involved with our community and involved with
2 the local LED and everything there and we're very proud
3 of our community.

4 MR. JONES: Great. Thank you very much.

5 Ms. Wallett, do you have anything you want
6 to add?

7 MS. WALLETT: No, sir.

8 MR. JONES: Any questions or comments from
9 the Board?

10 (No response.)

11 MR. JONES: Any questions or comments from
12 the public?

13 (No response.)

14 MR. JONES: All right. Seeing none, thank
15 you. I think we're ready to vote.

16 All in favor, say "aye."

17 (Several members respond "aye.")

18 MR. JONES: Any opposed?

19 (No response.)

20 MR. JONES: There being none, the motion
21 carries.

22 Next, Mr. Usie.

23 MR. USIE: 20160666-B, Westlake Vinyls
24 Company, LP, Ascension Parish.

25 MR. JONES: Do we have -- I'm sorry. First



1 of all, do we have a motion? Start with a motion.

2 Ms. Malone, motion to approve; second from
3 Mr. Wilson.

4 Do we have someone here from Westlake
5 Vinyls?

6 MR. SCROGGINS: Good morning, Mr. Chairman,
7 Board members. My name is John Scroggins. I'm the
8 plant manager for Westlake's Geismar facility.

9 MR. JONES: Thank you very much. Do you
10 have any preliminary comments you would like to make?

11 MR. SCROGGINS: No. This will be the -- the
12 one that we're talking about here is the last filing
13 you'll see from this. That project is closed.

14 MR. JONES: Great. Okay.

15 MR. SCROGGINS: And the assets are in
16 operation.

17 MR. JONES: Good.

18 Mr. Leonard, anything to add?

19 MR. LEONARD: No, sir.

20 MR. JONES: Any questions or comments from
21 the Board?

22 (No response.)

23 MR. JONES: Any questions or comments from
24 the public?

25 MR. WALTZER: Yes, sir.



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1 MR. JONES: Come forward.

2 MR. WALTZER: Hello, again.

3 MR. JONES: State your name again.

4 MR. WALTZER: Joel Waltzer. Sorry.

5 Attorney and Together Louisiana.

6 MR. JONES: Thank you.

7 MR. WALTZER: This also appears to have been
8 an application that had been changed. On the record,
9 you know, it had a previous start date a couple of years
10 earlier that apparently has been modified. There is a
11 rule of the Board of Commerce & Industry that the
12 application be made -- that if there is an advance
13 notice and the year, the year expires, the advance
14 notice will -- and a year -- and there's a year between
15 the start date that's stated in the advance notice and
16 the actual start date of construction, that that advance
17 notice will be void, and so we need to be sure that
18 we're applying the correct legal regime, because in a
19 case like this, the advance notice has stated that
20 construction would be sometime -- beginning sometime
21 around 2016, and now the event, I believe the advance
22 notice states that it would start sometime around 2018.
23 That would be two years, which would mean that they
24 would have to reapply or give a new advance notice for
25 the old rules to apply.



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1 Second thing is, you know, I don't know to
2 what extent, but I would hope that you would ask. The
3 rules prohibit pollution control equipment that is
4 required by law from receiving upgrades, from receiving
5 from receiving tax exemption, and it's impossible really
6 to discern whether or not that's true. If there was a
7 process in place that the LED had gone through, then I
8 would hope that it would tell you guys because,
9 otherwise, it's impossible for you to know whether
10 you're voting on property, you know, upgrades that
11 have -- that meet the requirements of your own
12 regulations.

13 And then, finally, I did want to have a
14 discussion at some point about the more global points
15 that we had made in the letter. We're now in an
16 application-by-application review of the ITE
17 applications that are before you, and certainly your
18 right, but, yet, the concerns that we've voiced about
19 the process, about the information of record and
20 decisions and written decisions and analysis being
21 provided to you and the public, they all remain. And so
22 I would reiterate that this objection goes to everyone,
23 including the application before us.

24 MR. JONES: I think that was made clear in
25 your correspondence, but I appreciate you making us



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1 aware of it again. Thank you very much.

2 Any questions or comments -- and forgive me,
3 but how do you pronounce your last name?

4 MR. WALTZER: Like someone who Waltzes.
5 Waltzer.

6 MR. JONES: Okay. Waltzer. Thank you very
7 much.

8 MR. WALTZER: And, Ms. Davis, your mic is
9 really far away. It's hard to hear you. I think -- was
10 that...

11 MR. JONES: All right. Thank you very much.
12 All right. Do you want to have any reply or
13 comment to...

14 You're welcome to.

15 MR. SCROGGINS: There's two points I would
16 like to clarify.

17 Again, John Scroggins, plant manager for
18 Westlake.

19 So the two points that were brought up, the
20 time, length of time, I really wish on a \$134-million
21 project I could snap my fingers and complete it in a
22 year. That's not generally how it works in industry.
23 So, again, engineering, you've got to find contractors,
24 you've got to prep the site, you have to put assets in
25 the ground, and it's a staged startup. So addressing



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1 that point.

2 And then the comment about pollution control
3 equipment. That was not part of this ITEP exemption
4 application. We will bring further things forward, but
5 that was not a factor in this 0666 filing.

6 MR. JONES: There's a separate advance
7 notification out there?

8 MR. SCROGGINS: Continued growth of our
9 facility will address that. We did not expand the
10 pollution control systems under that.

11 MR. JONES: Under this contract.

12 MR. SCROGGINS: Yes, sir.

13 MR. JONES: Got it. Okay.

14 All right. Mr. Leonard, anything else?

15 Ms. Bourgeois, do you have any comments?

16 Any questions or comments from the Board?

17 (No response.)

18 MR. JONES: Any further questions or
19 comments from the public?

20 (No response.)

21 MR. JONES: Appearing to be none, are we
22 ready to vote?

23 All in favor, say "aye."

24 (Several members respond "aye.")

25 MR. JONES: Any opposed?



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1 (No response.)

2 MR. JONES: No opposition. The motion
3 carries. Thank you very much.

4 Mr. Usie.

5 MR. USIE: 20141117-B, YCI Methanol One,
6 LLC, St. James Parish.

7 MR. JONES: The chair will be recusing
8 himself from any discussion or vote on this particular
9 application, but I will entertain a motion.

10 MR. NASSAR: So moved.

11 MR. JONES: Motion from Mr. Nassar; second
12 from Dr. Wilson.

13 Do we have representatives from the company?
14 State your name and your position with the
15 company, please.

16 MR. GUIDRY: Thank you, Mr. Chairman,
17 Mr. Secretary, Members of the Board. Good morning. My
18 name's George Guidry. I'm the Regional Manager of State
19 Governmental Affairs for the Koch Companies Public
20 Sector. I'm here representing Marc Hoss, who's Vice
21 President of Manufacturing of YCI Methanol One, who had
22 prepared to give you remarks this morning, but was
23 unable to attend. Unfortunately the meeting has been
24 changed a few times, and he had some other commitments
25 he could not get out of.



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1 So thank you for the opportunity to speak.
2 I wanted to kind of give you an update on the YCI
3 project and a little bit of background on it. Some of
4 you might not have heard about it.

5 This project began almost nine years ago
6 when YCI's parent company, a privately-owned Fortune 500
7 Chinese manufacturing company, decided to take advantage
8 of historic low natural gas prices and build a
9 world-class chemical manufacturing facility in the
10 United States. The focus was on the Gulf Coast since it
11 has all of the critical infrastructure such a facility
12 requires, such as deep water for international shipping,
13 gas pipelines, available tracts of land, rail and
14 highway infrastructure.

15 The focus was on Texas. The project went so
16 far as to auction a piece of property there. However,
17 after meeting with the good folks in LED, the company
18 became convinced that Louisiana's programs, such as ITEP
19 and Quality Jobs, were more sufficient and expedient
20 than the Texas versions, and, moreover, the state's
21 workforce and overall pro-business culture made
22 Louisiana a better choice for YCI to achieve its goals.

23 At the time of the announcement, this
24 project represented the largest investment in a
25 greenfield project by a Chinese company on the Gulf



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1 Coast, and we believe probably the entire country.

2 At the time of the announcement, this
3 project represented the largest investment, and to put
4 this in perspective, at the time, YCI was just a small,
5 startup American company with just a handful of
6 employees. Although financed by a Chinese company, they
7 choose an American citizen and former Shell Company
8 executive to be the President and CEO. He led the
9 company to make this truly American project build the
10 American way with proper attention so safety and
11 environmental protection, and then set about to build a
12 significant Louisiana and U.S. success story.

13 So back in 2015, YCI purchased approximately
14 1,300 acres in St. James Parish on the West Bank of the
15 Mississippi River and began the process of developing
16 and building a world-class air liquide mega-methanol
17 technology plant with the capability to produce
18 1.8-million metric tons of methanol annually.

19 As YCI moved from reliance upon Chinese
20 contractors, which had never built anything in the
21 United States, to top-tier American engineers and
22 contractors, the project cost grew from the original
23 estimate from 800-million to \$1.8-billion without
24 changing -- and I want to repeat that -- without
25 changing the scope of the project in any significant



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1 fashion.

2 The increased costs brought about the need
3 to bring in project financing and equity investors, and
4 in doing so, ownership moved from a Chinese majority to
5 an American majority. The majority now is Koch Methanol
6 Investments, which is part of Koch Industries.

7 While our applications before you today
8 addresses only the facility assets that have come online
9 during the past year, we are pleased to announce that
10 despite unexpected delays, like work stoppages arising
11 from COVID-19 and hurricanes, we expect to be fully
12 operational by the end of the year or shortly
13 thereafter. In other words, the plant is almost
14 complete.

15 YCI appreciates the support that LED and the
16 state and St. James Parish has provided the project.
17 And if you want, I can go into a little bit about the
18 financing as far as what we've been able to do so far,
19 but when we broke ground in 2017, we've sought out and
20 done business with approximately 100 Louisiana vendors,
21 including names that you would all be familiar with of
22 subcontractors like Epic Piping, MMR, Boh Bros., Turner,
23 Remora, Brown & Root and Cajun. So you can imagine the
24 benefit to the Louisiana economy and these companies as
25 they went about to support a \$1.8-billion project.



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1 We have delivered over 5-million
2 construction man hours on the project. It is a very
3 large plant. YCI has about 100 direct and 80 indirect
4 employees supporting construction as we speak, but our
5 primary contractor had over 2,000 construction employees
6 at the site. Even now, as we enter final phases of
7 construction, we average around 1,200 construction
8 employees on site.

9 As we move to operations, we are going to be
10 having about 100 new direct jobs in Louisiana, an
11 average annual salary of \$100,000. Of those 100, 23,
12 approximately 25 percent, are residents of St. James
13 Parish.

14 The tax impacts, YCI alone has delivered
15 over 10-million in local sales and use tax in the state
16 and St. James Parish, and that number grows
17 significantly if we include the taxes paid by YCI's
18 construction contractors and subcontractors.

19 From the time YCI purchased property in St.
20 James Parish through the ITEP exemption period, the
21 parish's annual property tax receipts relating to YCI
22 will be equal to or greater than receipts prior to the
23 purchase. And then when you look 20 years into the
24 future, YCI will pay nearly \$110-million in property
25 taxes. That's over that 20-year period, and that's



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1 without any other additions or anything like that.

2 Our support goes beyond just providing good
3 jobs and tax revenue in the state. We also want to be
4 great community partners. In fact, what we want to do
5 is be a preferred partner for St. James Parish. We are
6 voluntarily joining the St. James Parish Emergency
7 Management Center's Industrial Mutual Aid Program to
8 enhance emergency service delivery and, in turn, safety
9 in the area. We have contributed to and support the
10 parish's summer programs for STEM education, and we will
11 continue to -- we think we will continue to want to do
12 that. It's a great program. We have contributed to
13 charitable causes throughout the parish and will
14 continue to do. We also contributed to the Community
15 Foundation of Southwest Louisiana to provide relief to
16 victims of Hurricane Laura.

17 To sum it up, any good business agreement
18 should benefit both parties. I trust that what I've
19 touched on today demonstrates that Louisiana's
20 investment in YCI is a good one, and on behalf of our
21 nearly 100 employees, we thank you for it.

22 I'm open to any questions.

23 MR. JONES: Any questions or comments for
24 the company rep?

25 Ms. Malone.



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1 MS. MALONE: Similar to the questions before
2 that Chairman Jones has had, is this the last
3 application that you'll see in the contract or are there
4 more to come?

5 MR. GUIDRY: We're not finished with the
6 project yet. These are for the assets that came online
7 this year.

8 MS. MALONE: Right. But there are more to
9 come? We just should expect more --

10 MR. GUIDRY: The bulk of the project is
11 yet --

12 MS. MALONE: To come?

13 MR. GUIDRY: -- go come.

14 MS. MALONE: Okay. Thank you.

15 MR. LEONARD: Jimmy Leonard with Advantous
16 Consulting, 2813 Belle Cherie Avenue, Baton Rouge,
17 Louisiana.

18 The project, if they conclude this year,
19 will not result in a return back to the Board. If the
20 project rolls into next year, as we talked earlier about
21 this January 1 date is a very big date in the property
22 tax world, then, yes, we would be back before the Board
23 with the final application to conclude the project.

24 This year, the plans were to conclude this
25 year, and, as we know, 2020 has been a little odd to say



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1 the least, and we are on track and working hard to
2 finish it up this year.

3 MS. MALONE: Thank you.

4 MR. JONES: Any questions or comments from
5 the Board?

6 (No response.)

7 MR. JONES: Any questions or comments from
8 the public.

9 MS. CARLSON: I want to make a comment.

10 MR. JONES: Yes, Ms. Carlson.

11 MS. CARLSON: Lady Carlson, 7640 LaSalle,
12 Baton Rouge.

13 And I just wanted to say this, there's a
14 movie called Groundhog Day, and in that movie,
15 everything keeps repeating and it doesn't -- nothing
16 changes. And I'm just curious, I've been sitting here
17 all morning, you approve everything. You approve
18 everything. You're -- and it just amazes me. We are in
19 the middle of a pandemic, we have economic problems in
20 our communities, families are hurting, and you're
21 approving all of these taxes exemptions like it means
22 nothing. And I just feel like I'm in Groundhog Day, and
23 I'd like to see you say "no" to something. And that's
24 my comment.

25 MR. JONES: Thank you, Ms. Carlson.



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1 Yes, ma'am. Please come forward.

2 MS. LEBOEUF: Good morning.

3 MR. JONES: State your name and address,
4 please.

5 MS. LEBOEUF: I'm Gail Leboeuf. I'm from
6 St. James Parish, and my comment is that -- my
7 sentiments is that we need this ITEP money, but what we
8 don't need and this ITEP money at the expense of the
9 health and wealth of the people. My solidarity is with
10 St. John the Baptist Parish in getting the ITEP money.
11 Our school needs it. I know, Nassar, you and I grew up
12 together. We know that we need this ITEP money. We
13 know that our schools, our hospitals, and right now,
14 we're fighting COVID. We definitely need for the next,
15 not necessarily a pandemic, but we will have another
16 Corona. It's almost automatic. Every five years, you
17 have one.

18 We need all of this money to combat these
19 things, but we don't need more plants in St. James
20 Parish.

21 And that is my feelings on that.

22 MR. JONES: Thank you, ma'am.

23 Any other comments or questions from the
24 public?

25 (No response.)



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1 MR. JONES: Seeing none, we're ready to
2 vote.

3 All in favor, say "aye."
4 (Several members respond "aye.")

5 MR. JONES: Any opposition?
6 (No response.)

7 MR. JONES: There being none, the motion
8 carries.

9 Mr. Usie.

10 MR. USIE: Next we have two new applications
11 following the 2017 rules post-Executive Order. One is
12 requesting deferral: 20170399, Plastipak Packaging in
13 Rapides Parish.

14 MR. JONES: Entertain a motion for the
15 deferral.

16 So moved by Ms. Davis; second from
17 Mr. Havard.

18 Is there anybody here from the company? I
19 presume not.

20 Any questions or comments from the Board?
21 (No response.)

22 MR. JONES: I think Mr. Bagert had signed up
23 to speak.

24 No? Okay.

25 Any other questions or comments from the



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1 public?

2 (No response.)

3 MR. JONES: There being none, looks like
4 we're ready to vote.

5 All in favor, say "aye."

6 (Several members respond "aye.")

7 MR. JONES: Any opposed?

8 (No response.)

9 MR. JONES: There being none, Plastipak
10 Packing application is deferred.

11 Next.

12 MR. USIE: 20180120-A, Reliant Technologies
13 Incorporated, West Baton Rouge Parish.

14 MR. JONES: Entertain a motion.

15 Motion by Mr. Toups to approve; second from
16 Dr. Wilson.

17 Any questions or comments from the Board?

18 (No response.)

19 MR. JONES: Any questions or comments from
20 the public?

21 (No response.)

22 MR. JONES: Ready to vote.

23 All in favor, say "aye."

24 (Several members respond "aye.")

25 MR. JONES: Any opposition?



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1 (No response.)

2 MR. JONES: There being none, motion
3 carries.

4 MR. USIE: Next we have 23 new applications
5 following the 2018 rules post-Executive Order. We have
6 three companies requesting deferral: 20180358,
7 Bollinger Quick Repair, LLC in Jefferson Parish;
8 20180362, Bollinger Shipyards Lockport, LLC in Lafourche
9 Parish; and 20180470, Stuller, Inc., in Lafayette
10 Parish.

11 MR. JONES: That's Stuller, s-t-u-l-l-e-r;
12 is that --

13 MR. USIE: Yes, sir.

14 MR. JONES: So we have three requests for
15 deferral.

16 Entertain a motion to approve.

17 Motion from Ms. Cola; second from Mr. Moss.

18 Any questions or comments from the Board?

19 (No response.)

20 MR. JONES: Any questions or comments from
21 the public?

22 (No response.)

23 MR. JONES: Appearing none, all in favor,
24 say "aye."

25 (Several members respond "aye.")



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1 MR. JONES: Any opposed?

2 (No response.)

3 MR. JONES: There is no opposition. The
4 motion carries.

5 MR. USIE: 20190070, A.W. Chesterton
6 Company, Bossier Parish; 20180323-B, Bagwell Energy
7 Services, Inc., Iberia Parish; 20190003, C&C Marine and
8 Repair, LLC, Plaquemines Parish; 20190082-A, Etheredge
9 Electric Company, LLC in Calcasieu Parish; 20180514,
10 Exxon Mobil Corporation (Lubes), West Baton Rouge
11 Parish; 20180148-A, Flopam, Inc. in Iberville parish;
12 20190259, GMel, LLC in Tangipahoa Parish; 20190029, J&R
13 Juneau, LLC in Bossier Parish; 20180087-B, LaSalle
14 Lumber Company, LLC in LaSalle Parish; 20190323, Pratt
15 (Delta Container), Inc., Tangipahoa Parish; 20190367,
16 Savoie's Sausage and Food Products, Inc. in St. Landry
17 Parish; 20180226, Sterling Sugars, LLC in St. Mary
18 Parish; 20170466, The Folger Coffee Company, Orleans
19 Parish; 20170467, The Folger Coffee Company, Orleans
20 Parish; 20180297, The Folger Coffee Company, Orleans
21 Parish; 20180298, The Folger Coffee Company in Orleans
22 Parish; 20190391, The Folger Coffee Company, Orleans
23 Parish; 20190392, The Folger Coffee Company, Orleans
24 Parish; 20200078, Veolia North America Regeneration
25 Services, LLC, Ascension Parish; and 20190290, Westlake



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1 Vinyls Company, LP in Ascension Parish.

2 MR. JONES: Okay. Do we have any questions
3 or comments from the Board?

4 MR. HOLLEY: Is this on the entire group or
5 specifically --

6 MR. JONES: If there's any you want to pull
7 out, let me know and we can pull them out.

8 MR. HOLLEY: I have a question or two of The
9 Folger Coffee Company.

10 MR. JONES: Okay. Why don't you pull all of
11 the The Folger ones out of this motion. I forget who
12 made the motion. Would we accept that as a friendly
13 amendment?

14 Okay. All right. Let's do it this way:
15 Mr. Holley moves to take The Folger applications out of
16 the motion; Mr. Havard seconds.

17 All in favor of that, say "aye."

18 (Several members respond "aye.")

19 MR. JONES: Any opposition?

20 (No response.)

21 MR. JONES: That motion carries.

22 All right. So the motion as it stands right
23 now are all the applications except for the three
24 deferrals and the six Folger Company; is that fair? Are
25 we clear?



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1 Great. So any questions or comments from
2 the public?

3 (No response.)

4 MR. JONES: All in favor, say "aye."

5 (Several members respond "aye.")

6 MR. JONES: Any opposed?

7 (No response.)

8 MR. JONES: There is no opposition.

9 Now, we have The Folger Company
10 applications, any, Mr. Holley, did you have questions
11 about those?

12 MR. HOLLEY: Is there a representative of
13 Folgers?

14 MR. JONES: Is there a representative here
15 from Folgers?

16 MR. HOLLEY: May I proceed, Mr. Chairman? I
17 only have one or two questions.

18 MR. JONES: I'm sorry?

19 MR. HOLLEY: May I proceed?

20 MR. JONES: Absolutely.

21 MR. HOLLEY: Good morning, sir. My name is
22 Travis Holley, and I just have one or two questions.

23 I noticed intently in the letter that was
24 written by the Orleans Parish Assessor's office
25 recommending your application, and I've got to admit,



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1 that's the first time I have ever heard a tax assessor
2 that was willing to take property off of the tax roll,
3 so I compliment you on whatever you did to get that
4 letter.

5 One thing that stood out in the letter to me
6 was the fact that apparently a significant portion of
7 the property that you're seeking tax exemption on was
8 brought to Louisiana from other states. Is that a fair
9 and correct assumption I made?

10 MR. MOORE: Yes, that is correct.

11 MR. JONES: Let's do this real quick. Let's
12 state your name for the record so we can have all of
13 that, then we can...

14 MR. MOORE: I'm Mark Moore. I'm Director of
15 Operations over our Folgers facility in East New
16 Orleans.

17 MR. JONES: Great.

18 MR. LEONARD: I'm Jimmy Leonard with
19 Advantous Consulting.

20 MS. JACKSON: I'm Helene Jackson. I'm the
21 Associate Human Relations Manager at the Gentilly
22 location of Folgers.

23 MR. JONES: Great. Thank you. Sorry to
24 interrupt.

25 MR. HOLLEY: No. No problem at all. Thank



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1 you for correcting me.

2 Was all of the property that was brought
3 from these various states brought in the same year?

4 MR. MOORE: No. It happened over a period
5 of a few years. Around 2009 we did an evaluation of all
6 of our North American coffee operations. I think, as
7 the tax assessor letter indicated, we had locations in
8 Texas and Missouri and in Florida, Miami, Florida. We
9 brought all of those and consolidated all of those to
10 New Orleans.

11 We actually have three different locations
12 in New Orleans, two manufacturing facilities and then a
13 coffee intake facility.

14 MR. HOLLEY: But the property you brought in
15 was not brought in just in one year, it was -- I assume
16 it was --

17 MR. MOORE: That is correct. That is
18 correct.

19 MR. HOLLEY: And my real question is was it
20 placed on the tax rolls in Orleans Parish the year that
21 it was brought in?

22 MR. LEONARD: No, sir.

23 MR. HOLLEY: And why not?

24 MR. LEONARD: Because Folgers timely filed
25 their advance notifications, and then Folgers



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1 subsequently filed for the property tax exemptions
2 related to the assets in question.

3 MR. HOLLEY: So the three or -- excuse me --
4 the numerous advance application numbers that we have
5 here apply to property that was brought in years apart?

6 MR. LEONARD: No, sir. These applications
7 are not specific just to the transferred-in property.
8 There were expansions to the existing facility
9 footprint, and there modifications made to accommodate
10 new coffee brands being produced at the facilities, and
11 so it is part of the projects that were applied for.

12 MR. HOLLEY: Okay. That answered my
13 question.

14 MR. JONES: Any other questions or comments
15 from the Board?

16 Yes, sir.

17 MR. SAIZAN: Because I'm familiar -- I'm
18 familiar with this area. I'm a former economic
19 development director. I'm familiar with the Michoud
20 District and all of the businesses around it.

21 I want to know if you talked to other
22 people, other than the assessor, who wrote an excellent
23 letter, were the city council, school board and mayor's
24 office about this. Are they supportive of it?

25 MR. MOORE: I speak regularly with our city



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1 council person. I know she's supportive. I don't speak
2 to the others.

3 MR. SAIZAN: Well, let me just say this:
4 I'm familiar with Folgers, it's ownership by P&G and now
5 with Smuckers, and I know you're going to be doing
6 better outreach in Orleans Parish because I expressed
7 that to your attorney.

8 Whenever we do something like this, we take
9 heat. I don't mind the heat. You know, I mean, I want
10 to get -- Folgers is a national brand. We need more of
11 that in New Orleans and in Louisiana. But I just want
12 to make sure you've talked to everybody that you can,
13 and not just the district councilman, other people, you
14 know, in the Mayor's office, the school board and
15 everybody else on this project. I want to be supportive
16 of Folgers. Okay?

17 MR. MOORE: Yes, sir.

18 MR. SAIZAN: And that's my only comment.

19 MR. MOORE: Yes, sir. Thank you, sir.

20 MR. JONES: Any other questions or comments
21 from the Board?

22 Mr. Leonard.

23 MR. LEONARD: Mr. Saizan, after the
24 applications are run through the Board of Commerce &
25 Industry, they will be brought individually to the city



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1 council, the sheriff's office, as well as the school
2 board for a final opinion regarding these exemptions.

3 MR. SAIZAN: I know that. I know that. I
4 just want to make sure that happens. I just want to
5 make sure that happens because, you know, this is -- I
6 don't know. I don't think this is an unusual situation,
7 but, you know, it's important that you do get local
8 response. And I know the Governor wants that input as
9 well because I've talked to him about it. I've
10 expressed to your attorney my concerns.

11 Don't get me wrong. I'm happy to see
12 Folgers in New Orleans, and I'm happy to see Folgers
13 expand. I wish we had other companies like that
14 providing employment for people in the city and in the
15 immediate areas around us. Okay? But I just want a
16 commitment from you-all that you-all are going to follow
17 through with that procedure and talk to those people and
18 you listen (inaudible). Okay?

19 MR. LEONARD: Yes, sir.

20 MR. MOORE: Yes, sir.

21 MR. SAIZAN: Thank you very much.

22 MR. JONES: Any other questions or comments
23 from the Board?

24 (No response.)

25 MR. JONES: Any other comments from the



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1 Folgers reps?

2 MR. LEONARD: No, sir.

3 MR. JONES: All right. We have questions or
4 comments -- I know we have some cards from the public.

5 Mr. Bagert.

6 Mr. Bagert, you're not going to --

7 MR. BAGERT: I am.

8 MS. TREFFINGER: I also submitted a card.
9 He'll go after me.

10 My name's Grace.

11 MR. JONES: It's okay.

12 MS. TREFFINGER: Okay. Great.

13 MR. JONES: Just state your name for the
14 record, please.

15 MS. TREFFINGER: Sure. My name's Grace
16 Treffinger. I'm from New Orleans, and I'm with Together
17 Louisiana as well Sunrise New Orleans, a youth-led
18 movement. I'm here -- first I'll read, and I'm
19 surprised this hasn't ben read yet, but actually
20 referencing this question you just had. This is a
21 statement and a letter from New Orleans City Council
22 Vice President, Helena Moreno.

23 "Dear Louisiana Board of Commerce & Industry
24 Members, I'm writing to ask that you deny applications
25 by The Folgers Coffee Company before you today. The



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1 company has failed to pay property taxes on improvements
2 dating back several years, and now they're coming before
3 this Board asking for a retroactive exemption instead of
4 paying the City of New Orleans what is owed.

5 A recent investigation done by journalist
6 Lee Zurik on WVUE TV brought this matter to the public's
7 attorney in August. Due to the alarming length of time
8 not paying millions of dollars in taxes and now seeking
9 a loophole to get a pass. The total owed could be as
10 high as \$12-million.

11 The exemption, if approved, would cost New
12 Orleans schools and other city services what is owed,
13 plus millions more in lost revenue over the next 10
14 years.

15 Like many other communities, the City of New
16 Orleans is facing major budget shortages as a result of
17 the COVID-19 pandemic. We cannot afford for a large
18 corporation to not pay it's fair share when your
19 residents and small business owners are being asked to
20 sacrifice so much.

21 As you know, the overwhelming majority of
22 applicants come before you shortly after improvements
23 are made asking for an exemption. Waiting years later
24 does not make sense at all. I truly believe it is
25 important to spur economic development and provide a



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1 friendly business environment, but companies should not
2 be rewarded taxes dating years back.

3 I ask what would happen to a small business
4 owner or a homeowner if they hadn't paid taxes for more
5 than three years.

6 I thank you for your consideration of this
7 matter and for your service to the State of Louisiana.

8 Sincerely, Helena Moreno."

9 All right. I have many of these letters.
10 I'll just leave them here. I'm not sure who distributes
11 these. But I also have some personal statements and
12 some other things to add.

13 First of all, this number, we know that
14 Folgers is asking for retroactive tax exemptions for
15 three years. This could be approximately \$24-million
16 actually in property tax revenue owed to Orleans Parish.
17 While we're seeing city employees being furloughed and
18 taking 10 percent budget cut -- or 10 percent salary
19 cuts and we are watching, for example, with our New
20 Orleans library system huge budget cuts, an issue that
21 relates to the education of our residents and young
22 people in New Orleans and access to resources.

23 In Orleans Parish, these current library
24 workers are being asked to seek other employment working
25 their full-time job at the library for 10 percent less



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1 of their salaries and while not getting these new jobs
2 that they're being asked to pursue accommodations for
3 their new schedules. This money that Folgers owes and
4 should pay their fair share to the City of New Orleans
5 would cover completely the exact, more or less, the
6 amount of money that is the entire library budget for
7 our city.

8 This is just one example of so many ways
9 this money could be used to benefit the citizens of New
10 Orleans. And I understand the job's argument, which we
11 hear over and over and over again, but, meanwhile, we're
12 threatening jobs of city workers by not having an
13 appropriate city budget that could be covered partially
14 by these companies paying their fair share in taxes.

15 Lastly, I just want to add that this is,
16 again, something we see over and over, and I think the
17 Groundhog Day example is quite accurate, and I hope that
18 changes in my lifetime as I plan to live in Louisiana
19 for the rest of that.

20 If industries paid their fair share of
21 taxes, we would not be seeking -- we've heard so many
22 examples of these industries building, you know, helping
23 fund soccer teams and paying for emergency services and
24 things like this. Rather than asking for philanthropy
25 from these companies and rather than asking them out of



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1 the goodwill of their heart to give us money, we can
2 just get them to pay their taxes and we would be able to
3 cover the basic needs of the people of Louisiana.

4 So I implore you to follow the leadership of
5 Helena Moreno and other elected officials and follow the
6 leadership of the people of Louisiana and do not give
7 these tax exemptions to Folgers.

8 Thank you very much.

9 MR. JONES: Thank you for your comments.

10 MR. SAIZAN: The question I have --

11 MR. JONES: Hold on. We'll need to get you
12 a mic, Mr. Saizan, so that it will help the court
13 reporter as well.

14 MR. SAIZAN: Can I ask for a response to
15 those charges? I mean, I didn't know anything about all
16 of those charges, but can I ask for a response from the
17 company on those charges?

18 MR. JONES: I think Mr. Saizan is asking for
19 a response to the charges. Is there -- Mr. Leonard and
20 Folgers rep, come back.

21 MR. LEONARD: Hello, everyone. This is
22 Jimmy Leonard again, Advantous Consulting, 2813 Belle
23 Cherie Avenue, Baton Rouge, Louisiana.

24 Passing before you today -- and I'll let the
25 paperwork pass through, but what is being passed is an



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1 Exhibit E7 from the New Orleans Annual Financial Report.
2 The most current information available is 2018, and it
3 compares 2008 top 10 taxpayers to 2018 top 10 taxpayers.
4 And before I get to the specific numbers, I want to have
5 a chance for everyone at the Board to have a copy so
6 they can follow me here, but what I am presenting to the
7 Board is how wonderful of an economic development story
8 Folgers has been for New Orleans.

9 I'm hearing a lot of this "pay a fair
10 share." "We want our corporations to stop avoiding
11 taxes and taking welfare and monies from the public
12 coffers." This sheet by itself tells a great story of
13 how economic development works and how ITEP can help
14 bring investments to communities and change the economic
15 foundation of a local community.

16 In 2008, there is no listing of The JM
17 Smucker Company. There is no listing of Folgers.
18 Folgers was in existence for decades prior to 2008 doing
19 business in New Orleans. Okay? James Smucker comes in,
20 and as you heard, they had an entire, I'll just call it,
21 project and internal review as to whether they were
22 going to make a long-term investment in making the
23 world's largest coffee production facility.

24 Folgers, on their own, picked New Orleans,
25 Louisiana, and not just New Orleans, Louisiana, but New



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1 Orleans East, Louisiana, which has had its challenges
2 with its own economics.

3 So here is Folgers making this decision,
4 still participating in ITEP, relocating facilities from
5 around the country. Those communities are losing entire
6 facilities. They're losing entire jobs. New Orleans is
7 gaining these investments. Over the course of this
8 10-year period of time, Folgers moves itself to being
9 the number 8 largest property taxpayer in the City of
10 New Orleans. New Orleans now has a revenue-generating
11 asset that is a diversified feature of its economy,
12 which is going strong today, while many of New Orleans'
13 previous economic engines are struggling in light of
14 COVID-19.

15 We have over 50-some-odd-million dollars in
16 payroll that has been sustained throughout this
17 pandemic. They have provided coffee for folks having to
18 work from home, live at home throughout the pandemic.
19 They have continued to make a significant, strong and
20 consistent commitment to Louisiana and to the community
21 of New Orleans. ITEP was part of their decisionmaking.
22 Okay? ITEP helped drive these decisions.

23 Folgers is here today, and we will, on
24 record, wish we would have been here sooner. Okay? The
25 timing is some of the challenges that has brought



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1 matters before everyone for discussion, but there has
2 been, for the record, zero deliberate or intentional
3 efforts to avoid taxes. I want to say that again. Zero
4 deliberate or intentional effort to avoid taxes. ITEP
5 is governed by very specific rules. It has a very
6 competent staff at the Department of Economic
7 Development that does its job diligently, and they raise
8 questions, we must respond. And as you are seeing on
9 this agenda and the amount of time that we're spending
10 here today, Folgers was not the only application they
11 had to review over this time. Every agenda has hundreds
12 of ITEP applications, and we must be able to address and
13 work with LED in the time they have available as we
14 respond and work with them.

15 The letter from the assessor is because
16 Folgers has been transparent because there has been a
17 very deliberate, a very intentional effort to disparage
18 this organization its efforts to pursue, which is a
19 constitutional privilege, it is not a right. They are
20 not entitled to an exemption, but in the constitution,
21 they are offered an opportunity to apply for an
22 exemption, and if granted, they thenfore the benefits of
23 that exemption. There should not be any disparaging.

24 I received a text of documentation being
25 presented about Folgers this morning. It shows a



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1 Monopoly board. It uses words "illegal," it uses the
2 words "avoiding taxes for four years." The earliest
3 application you have before you today is dated with a
4 2017 prefix. That means the advance notification was
5 filed in 2017. They listed a one-year project period.
6 It was ending in 2018. As we've had kind of a property
7 tax lesson today, the very first chance any of that
8 property could have been taxed was January 1, 2019.
9 There is no three years of avoidance. There is no 10
10 years of dollars that are missing. Anyone with a basic
11 understanding of property tax who would take the time to
12 understand how this truly works before making such
13 serious and potentially damaging allegations should do
14 their due diligence and be responsible before making
15 such strong allegations against this organization, who
16 had options.

17 And I'm not going speak for them, but I am
18 going to say to everyone here today there were
19 communities that lost when Folgers made their decisions
20 to make New Orleans, Louisiana the largest coffee
21 producing city in the entire world. There's a
22 world-class investment, there are world-class
23 professionals that are operating and doing the best that
24 they can to keep people employed and revenue generating
25 into New Orleans during times in which normal economic



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1 engines in the city are not able to work in their normal
2 capacities.

3 And I'd like to turn it over here because
4 there are also some very important statistics relating
5 to employment, the job opportunities that are here, and
6 with hearing some of this information, I think it would
7 help shed some light for y'all as well. I've had the
8 luxury of working with Folgers for the last year to get
9 to know the corporation and the people, and this is a
10 great organization and Louisiana should be proud to have
11 them in New Orleans.

12 MR. JONES: Mr. Leonard, before, I think Mr.
13 Nassar has a question for you.

14 MR. NASSAR: Normally when someone's
15 delinquent on ad valorem taxes, the sheriff can file a
16 lien on the corporation or the taxpayer; correct?

17 MR. LEONARD: That is correct.

18 MR. NASSAR: Has Folgers been served with
19 any tax liens by the sheriff?

20 MR. LEONARD: No, sir.

21 MR. NASSAR: Thank you.

22 MS. JACKSON: Good morning again. I'm
23 Helene Jackson, the Associate Human Relations Manager.

24 I can tell you from a professional and
25 personal perspective that Folgers' choice to consolidate



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1 it's American operations to New Orleans has made a
2 difference in the quality of life and enhance
3 opportunity not only for individual growth, but broader
4 community impact and enhance local revenue.

5 I began my career at Folgers over 30 years
6 ago at the Texas facility, and continued my career in
7 New Orleans once the consolidation was complete.

8 Folgers closed and consolidated its other
9 coffee operations throughout the United States and chose
10 New Orleans as its global coffee headquarters. As a
11 coffee manufacturer, Folgers is unique in New Orleans
12 and provides diversification in New Orleans' economy as
13 an essential food manufacturer.

14 As a food manufacturer, Folgers adds
15 uniquely to the diversification and stability of New
16 Orleans area job market. Of the approximately 711
17 employees, 88 percent are Louisiana residents, a third
18 of our workforce is African-American, 13 percent are
19 woman, 75 percent live in the New Orleans Metropolitan
20 area, and 12 percent are New Orleans residents.

21 Folgers provides careers. It offers
22 higher-than-average wages and benefits for an employer
23 of its scale in the New Orleans area. Our hourly ranges
24 from 22 to \$40 per hour with extensive benefits,
25 including medical, dental, vision, 401K with employer



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1 match and bereavement pay.

2 In the past year alone, we have enhanced
3 parental leave extending from two weeks to 12 weeks
4 fully paid, expanded paid time off for those with less
5 than five years of experience, accelerated our inclusion
6 and diversity strategy to support gender and diversity
7 inclusion across our organization, including the launch
8 of training on unconscious bias and announcing plans for
9 employee resource groups, pay for 100 percent of
10 COVID-19 testing for employees, provided paid sick leave
11 to individuals who tested positive for COVID-19 or have
12 to care for a family member who tests positive,
13 encourage remote work for all who are able, and
14 introducing protocols in our manufacturing facility to
15 allow for appropriate social distancing and protection
16 of employees, implemented extensive safety and
17 sanitation measures to help ensure employee health and
18 wellbeing. Louisiana ITEP program helps to make these
19 investments possible and allows for reinvestment in
20 facility expansion, reinvestment in the workforce and in
21 the community.

22 MR. MOORE: I want to address something, the
23 tax question that we had earlier. I do know that
24 Mr. Leonard has already stated that we're the number 8
25 property taxpayer in the City of New Orleans, and so



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1 just for reference, in 2017 we paid three and a half
2 million dollars in property taxes, we paid 3.8-million
3 in 2018, we paid 4.1-million in 2019. Obviously we
4 haven't received our 2020 invoice from the city, and
5 when that comes, we'll pay that in full as well.

6 MR. JONES: Mr. Saizan, I think a lot of
7 this was in response to your question to respond to the
8 letter from Ms. Moreno. Is that -- any further
9 questions from you on this issue?

10 MR. SAIZAN: No, not right now.

11 MR. JONES: Any other questions from the
12 Board?

13 (No response.)

14 MR. JONES: We still have Mr. Bagert. Do
15 you still want to speak?

16 MR. BAGERT: Thank you, Board members.
17 Broderick Bagert, Together Louisiana, or, in this case,
18 Together New Orleans. I'm a resident of Orleans Parish.

19 Could I ask your indulgence to find these
20 projects in your Board packet? I don't know if the
21 pages are numbered, but they're Page 673 of the 1,479,
22 so that we can take a look at them. And if you don't it
23 with you, I'll read them.

24 Mr. Leonard mentioned that ITEP is not an
25 entitlement, that it is discretionary, and there are



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1 standard that guide in that instance whether it ought to
2 be approved. It's called a Cabela standard. My wife is
3 a teacher at a charter school, and she had two hours of
4 training on the Cabela standard; right, in case there
5 comes an occasion where she may be in a position to give
6 a thing of value and what the standards are. And let me
7 just pull them up to reference them.

8 MR. JONES: I'm hesitant to -- go ahead, Mr.
9 Bagert. I'll respond when you're done.

10 MR. BAGERT: No, go ahead.

11 MR. JONES: I know you believe in your heart
12 that the Cabela standards applies to ITEP. That's a
13 legal position that, frankly, a whole lot of lawyers
14 disagree with. So I have no problem with you arguing
15 that Cabela applies to ITEP, but I would ask that you
16 not state it as fact.

17 MR. BAGERT: I will state as fact of my
18 belief --

19 MR. JONES: That's what I just said.

20 MR. BAGERT: -- that this standard
21 establishes and applies to every public body in the
22 State of Louisiana around whether and how and under what
23 circumstances it uses -- it can apply a thing of value
24 to a public or nonpublic purpose. And it gets to
25 whether it's a public purpose.



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1 If it is said to not apply, then we're
2 saying that entities within the State of Louisiana can
3 use public resources for nonpublic purposes, and I don't
4 know many lawyers who have that reading of the
5 constitution. I'm sure there are some.

6 MR. JONES: There's a lot. There's actually
7 a lot, Mr. Bagert.

8 MR. BAGERT: The standards established here
9 are that the expenditure or transfer must be for a
10 public purpose that comports with the governmental
11 purpose that which the entity has the legal authority to
12 pursue.

13 Second, the expenditure or transfer of
14 public funds or property taken as a whole does not
15 appear to be gratuitous.

16 Third, evidence must demonstrate that the
17 public entity has a demonstrable objective and
18 reasonable expectation receiving a benefit or value at
19 least equivalent to the amount expended or transferred.

20 Let's leave aside the legal standards. You
21 are tasked as a Board under the Constitution to do what
22 you deem to be in the best interest of the state. So
23 I'd ask each one of you to consider whether considering
24 whether something is gratuitous or not gratuitous is in
25 the best interest of the state, considering whether an



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1 objective analysis has been conducted to determine
2 whether the public at least gets the same amount that
3 they give, whether that is a reasonable standard in your
4 own judgment of what's in the best interest of the
5 state.

6 Going to the applications. The first one,
7 20170466, the start date for this project was August the
8 1st, 2017. The end date for it was July 31st, 2018. It
9 has been in service for two and a half years.

10 Information was presented here that made it sound like
11 this was a delay on the part of the Board of Commerce &
12 Industry, you had so much to do, you know.

13 Documentation, an e-mail, shows that that's not that
14 case. Folgers requested that these be not acted upon
15 consistently. You know how quickly you act on things.
16 It's within a season; right? I mean, you have a set
17 period of time. This was not the Board trying to work
18 through details. This was Folgers saying "Don't act on
19 this." I'm going to be editorial here. Why? I think
20 because we don't have the support of our locals, because
21 we want to wait for a different governor to get elected.
22 That's what I think and believe. That's not from
23 documentary evidence.

24 But the project was complete in 2018. At
25 that point, you need to report it to the assessor. And



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1 the reason why the nonpayment of taxes wasn't subject to
2 a sheriff's office, you know, subpoena was that it was a
3 nonreporting of property. That was the problem; right?
4 It's the second time this has happened with the same
5 company in recent memory. This Board rejected renewals
6 of ITEP several years ago. That property did not go on
7 to the tax rolls for several years. It was not reported
8 until finally, through a lot of undue work and pressure,
9 we were able to show them that this is not exempt.
10 Property that's not exempt needs to be reported. It
11 wasn't reported in 2018.

12 The next project started in 2017 again and
13 was finished in 2018. Twenty-nine-million dollars of
14 value in the world in operation not reported to the
15 assessor. There's not a special category under
16 Louisiana law that says things on which we're hoping to
17 get an exemption. You either have exempt property or
18 you have taxable property. You either have it on your
19 LAT 5 form or your LAT 5a form. And things for which
20 you kind of hope to get an exemption and are still
21 working decisionmakers is not a valid reason to not
22 report property, and it's certainly not a valid reason
23 to not report over \$150-million in property.

24 The fact that the assessor is going along
25 with that we think is deeply unfortunate. We think it



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1 may have to do with him supporting these exemptions as
2 vocally and enthusiastically as he has is he has come
3 under heat for not reporting this. And if it came to be
4 deemed taxable, then the question would be asked, well,
5 why on earth was it not taxed and did our schools and
6 public resources not receive that revenue in prior
7 years; right? So I think we have to look through it
8 through that lens.

9 At the end of the day, the question before
10 you is does Folgers need this incentive for these
11 projects to happen, these projects that were completed
12 already in 2018. Is it gratuitous? It is in the best
13 interest of the state? And there's no reasonable
14 argument that we can imagine that it is.

15 Last thing I want to add, if these had been
16 acted upon in a timely fashion, then the standards and
17 rules at the time would have applied. This Board has
18 passed a resolution now establishing a kind of limited
19 right of appeal for companies, and that limited right of
20 appeal gets enacted anytime a local body has standards
21 that are different from and stricter than your own;
22 right? Those would not have been in place when this
23 Board should have acted on these; right, when these
24 investments were made. And New Orleans does, in fact,
25 have standards. It said "I want jobs to be created at a



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1 certain standard." "We don't want to support anything
2 that already has been gone under construction," because
3 it doesn't make a lick of sense to us that something can
4 be an incentive if it's happening after the thing you're
5 meant to incentivizing. The causality is wrong, the
6 timing is wrong. There's no way something subsequent to
7 something else can cause that prior thing. So they've
8 established those standards. So when they go back to
9 New Orleans, they're going to get rejected, is my humble
10 belief. Okay? Just like I believe that things that are
11 gratuitous should not be approved by any public entity
12 in the State of Louisiana.

13 And then the question is are they then going
14 to have a right of appeal because they didn't act
15 timely? It's just very problematic that we are creating
16 an incentive to hide your -- to not report your
17 property. I won't say "hide" -- to not report your
18 property for several years, and it's okay if you do that
19 and we'll treat it just like you did and we'll even
20 consider retroactive exemptions and we'll even give you
21 favorable treatment because you have not reported your
22 property. That does not seem to be the rules the vast
23 majority of businesses in this state operate under, and
24 there's no reason why we see that this Board ought to
25 make it attractive because once that becomes the norm,



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1 "Oh, I see. We don't have a council that we like, that
2 likes us, that thinks that" -- everybody loves Folgers;
3 right? But "We don't have a council that's going to
4 support your exemptions. Let's wait a year. Let's wait
5 two years. Let's wait three years. Let's wait until we
6 do have a counsel that's going to support us."

7 MR. JONES: Mr. Bagert, let's wrap up.

8 MR. BAGERT: "And then we will submit it."

9 It introduces the possibility of gaming the
10 system because that appears to be what has happened
11 here, and we don't think that's going to create a
12 healthier program. So we would urge you to deny these.

13 Thank you.

14 MR. JONES: Mr. Leonard, I see you want to
15 respond.

16 MR. LEONARD: Please. Thank you, Chairman,
17 Members of the Board. Just a couple of quick points.

18 Section 503 of the Louisiana Industrial
19 Property Tax Exemption Application Rules and Regulations
20 and Procedures that guide the filing of applications.
21 "An application for tax exemption may be filed where the
22 department on the prescribed form subject to the
23 following conditions: The filing may be either
24 concurrent or after the filing of the advance
25 notification, but no later than 90 days after the



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1 beginning of operations or the end of construction."

2 In order to suggest that we're retroactively
3 seeking something that we do not have an opportunity, we
4 are following the law of filing the applications after
5 construction is complete is perfectly acceptable inside
6 the policies and procedures and guidelines that guide
7 this Board.

8 Secondly, we categorically deny any and all
9 claims being made that there are any efforts to not
10 report taxes. The letter from the assessor, we are
11 aware of these allegations and the assessor has opined
12 that there are no outstanding debts, obligations. There
13 has been a transparent discussion and review of the
14 records of Folgers, and everything is in order. I want
15 to make sure that point is clear.

16 Also, the Cabela standard is not of part of
17 the rules and the regulations that are established in
18 which companies must follow in order to apply for the
19 Industrial Property Tax Exemption.

20 And I'll stop there.

21 MR. JONES: I have a question, and
22 Mr. House, you may be about to answer the question that
23 I want to ask, so I'll let you --

24 MR. BAGERT: Can we respond to something
25 that was just -- that appears to be a false statement



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1 that Mr. Leonard just --

2 MR. JONES: If you'll keep it short. I'm
3 trying to get progress here.

4 MR. BAGERT: I'll keep it very short.
5 On the --

6 MR. JONES: No. In front of the mic.

7 MR. BAGERT: Advance Number 20180297, the
8 application was received by you on the 26th of February
9 2020, and the project was completed on July 31st, 2019.
10 That's not in compliance. The other ones that were
11 received timely, it was requested that they not be acted
12 upon, I mean, in writing. They sent an e-mail that said
13 "Please don't act on those."

14 MR. JONES: Okay. You made your point.

15 MR. BAGERT: So to make the argument that
16 everything was done in a timely fashion when, a, it
17 hasn't, and, b, when it has, you not acting on them was
18 specifically requested by the company just appears to be
19 disingenuous and not accurate. Thank you.

20 MR. LEONARD: We are talking about a
21 specific set of applications at this point in time, and
22 those are a matter of this conversation. And, yes,
23 there are a number of matters before this Board
24 regarding Folgers because there was a long period of
25 time in which Folgers was in the process of getting



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1 everything before the Board in a sufficient manner so
2 that you can have one opportunity to rule on all matters
3 at one time.

4 MR. JONES: So the example that Mr. Bagert
5 just gave is not one of the six that is before us on
6 this motion right now?

7 MR. LEONARD: 2018 --

8 MS. CHENG: I will note that the example he
9 gave was filed late, and it is noted on the agenda that
10 it was a late filing and that application -- a late
11 application filing penalty is assessed on that
12 application per the ITEP rules.

13 MR. JONES: Okay. But that's not my
14 question. It's not one of the six we're voting on this
15 moment?

16 MR. LEONARD: I stand corrected, Chairman.

17 MR. JONES: Is it?

18 MR. LEONARD: It is one of the six.

19 MR. JONES: Okay. Thank you.

20 All right, Mr. House.

21 State your name for the...

22 MR. HOUSE: My name is Richard House, 1260
23 Stanford Avenue, Baton Rouge, Louisiana. I am a counsel
24 to the Department of Economic Development. I just want
25 to very briefly address the Cabela's case. I was a



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1 counsel of record in the Cabela's case. I agree with
2 you, Mr. Chairman, that it is probably not applicable to
3 this Board. Nevertheless, under the argument that we
4 made at the time and under the argument adopted by the
5 Supreme Court of Louisiana, what you're doing here today
6 is under the rules established by Governor Edwards, as
7 well as the Exhibit As, which is the agreement between
8 this Board, the Department of Economic Development and
9 Folgers and other parties under the 2017 and 2018 rules
10 is not gratuitous. It has consideration. The
11 consideration is the jobs and the salaries that the
12 companies must maintain in order to have this exemption,
13 and that's the big difference between the old rules and
14 the new rules and the new rules established by Governor
15 Edwards' Executive Order and the rules established by
16 this Board.

17 So I wanted to make that clear to you.
18 You're not doing anything gratuitously. You're doing
19 something that's given and bargained for and returned,
20 and that's called a contract.

21 MR. JONES: Thank you.

22 MR. HOUSE: If anyone has any questions,
23 feel free to call me at any time. Thank you.

24 MR. JONES: Thank you.

25 Yes, sir, Mr. Waltzer. I think I got that



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1 correct now. Waltzer. How's that?

2 MR. WALTZER: Joel Waltzer with -- and I
3 have a law office in New Orleans East, and for -- since
4 1992, I've walked out the door, I've smelled coffee, so
5 I appreciate investment in New Orleans.

6 To me, this is about following the rules
7 that you make. The rule that you make say, first of
8 all, that people need to report their taxes. "The
9 applicant shall file annually with the assessor" --
10 Section 537 -- "in which the manufacturing establishment
11 is located and complete a taxpayer report on forms
12 approved by the tax commission in order that the
13 exempted property may be separately listed on the
14 assessment rolls."

15 There are other requirements that people
16 report their property unless they're granted an
17 exemption; right? And then in -- we already have the
18 situation where if you're under construction, a
19 project -- an ongoing project doesn't have to report the
20 property under the Constitution. And then in Section
21 515 -- sorry -- 517, "If an establishment is on the
22 taxable rolls and property taxes have not been paid, the
23 establishment is not eligible unless the assessor and
24 local government entity agree in writing to remove the
25 establishment from the taxable rolls should the tax



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1 exemption be granted." These are your rules.

2 So 537 says you've got to report your taxes.
3 This doesn't create any exception. You're not
4 overwriting or preempting the law of taxation that the
5 legislature passed or the rules that the tax commission
6 have enacted. You're writing system that's consistent
7 with that. You report the property when the property
8 comes on. That -- this is what this is about. It's
9 about following your own rules. You report the
10 property. Once the property's reported, the proper
11 procedure is for Folgers to go to the city council and
12 to the assessor -- we know what the assessor's going to
13 say -- to go to the city council and the assessor and
14 say "Hey, it's on the rolls. May I take it off rolls
15 and request that I be given -- in the event that I'm
16 given this exemption." That hasn't happened.

17 So this is the wrong process for determining
18 this particular set of -- at least with respect to the
19 ones that should definitely have been on the tax rolls
20 because they had to put it on the tax rolls when it came
21 into service.

22 Now, Folgers is roasting life into New
23 Orleans, and I appreciate that. I appreciate that
24 there's some exemptions that we want to grant, but the
25 one thing that we need to be doing is following the



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1 rules; right? And, I mean, that's kind of the problem
2 is that we can't just say "Okay. Yeah, we promulgated
3 these rules, went to public comment, now they're in the
4 Louisiana Administrative Code and now we're going to
5 ignore it." You know, we just don't have that
6 discretion. You don't have that discretion. It would
7 be unlawful. It would be an unlawful act in my opinion;
8 right? It's ultravires. It's outside of the discretion
9 when the law is clear that's what you got to do, and
10 your own rules are clear. And I think you ought to deny
11 these, let them go and talk to the city council. If
12 they get that kind of approval, they can come back and
13 apply or -- whatever the process is, it is. But what
14 the process isn't is I don't have to report my property.
15 Does that make sense?

16 MR. JONES: Any questions for Mr. Waltzer?

17 Mr. Nassar.

18 MR. NASSAR: I have a question for somebody.

19 MR. JONES: Okay. Yes, sir. State your
20 question. We'll figure out the right repository.

21 MR. NASSAR: So the assessor has to go --
22 I'm going to use St. James Parish parish as an example.

23 The assessor has to go wherever he is to the
24 Board of Review. The Board of Review is the parish
25 council. If there's an issue, it would go to the tax



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1 commission. It could be appealed to the tax commission.
2 If there's an issues on the taxpayer's either -- on the
3 assessed value, I would imagine.

4 So I guess what I'm asking is, you know,
5 we're looking at a letter from one of the council
6 members that says that the total owed could be -- could
7 be as high as 12-million. So does the assessor of
8 Orleans Parish have to go before the council, the
9 Orleans Parish Council as the Board of Review every year
10 for the tax rolls?

11 MR. WALTZER: When the taxpayer is
12 challenged. Yeah, if there's --

13 MR. NASSAR: So I guess what I'm asking is,
14 so could the council challenge the assessed value of a
15 business when the assessor goes to the Board of Review?
16 That's my question.

17 MR. WALTZER: There may be some other -- I
18 don't know. I mean, there may be some other avenue of
19 relief that the council could seek, but that's not
20 what's in front of us, in my opinion.

21 In front of us is whether or not your
22 applicants have to report the property as the projects
23 are completed, and your rules say yes, you do, and then
24 the rules say, and then once that happens and if taxes
25 hasn't been -- you know, if taxes haven't been paid,



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1 then you need to go get this other -- this other mini
2 process to resolve that issue. That's...

3 MR. NASSAR: I understand. I understand
4 your point. It's just some questions on the amount of
5 money that's owed, and we're hearing all of the property
6 that should be reported is being reported.

7 MR. LEONARD: Yes, sir.

8 MR. NASSAR: So we're hearing two different
9 things.

10 MR. JONES: Okay.

11 MR. NASSAR: Thank you, Mr. Chairman.

12 MR. JONES: Is there -- Mr. Leonard, did you
13 have more or did you have any response?

14 MR. LEONARD: Sure, I can respond.

15 MR. JONES: I think where the Board -- I
16 can't speak for the Board. I can speak for Jerry.
17 Where Jerry is, I'm just trying -- I'm trying to figure
18 out where the rules apply and when. That's -- I'm
19 trying to pin that down. So if somebody can -- Mr.
20 Waltzer has made his point. If somebody can help me
21 understand where we are.

22 MR. LEONARD: The rules, as we understand
23 them, is the Board of Commerce & Industry may not grant
24 an exemption for property that is on the rolls. The
25 rules are intended to ensure that the Board of Commerce



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1 & Industry does not strip away revenue that is currently
2 being received by a local governing authority.

3 The rule does not say while your application
4 is under review that you must go report it to the
5 assessor and ask the assessor to not invoice you every
6 year. The rule simply says if the property is on the
7 rolls and has not been taxed, you have the opportunity
8 to go to the assessor and to not -- and have that
9 property taken off of the rolls.

10 The situation that we have here is when an
11 application is filed, a copy of the application is
12 presented to the tax assessor through LED staff. The
13 tax assessor is keenly aware of the property for which a
14 company is pursuing a property tax exemption.

15 If the property tax assessor takes that
16 property and puts it on the rolls, the only way for a
17 property tax -- for a company to prevent those taxes
18 from being assessed is to actually file a lawsuit and
19 pay the taxes under protest and file that lawsuit.
20 There is -- I cannot fathom the situation that there was
21 ever an intent that while an ITEP application is under
22 review, taxpayers and corporations are expected to go
23 file lawsuits with local assessors in order to prevent
24 property from being taxed and placed on the rolls.

25 We have been very transparent with the



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1 assessor. The letter indicates that he is aware that
2 this property is out there. Should we fail in securing
3 these exemptions when we go before the local bodies and
4 there is no appeal, then there will be a situation where
5 Folgers will be assessed taxes in arrears for the
6 periods in time in which their property was subject to
7 tax.

8 There is no avoidance of tax here. They
9 will be taxed if they do not get the exemption.

10 MR. WALTZER: The rules to which he's
11 referring don't exist.

12 MR. JONES: I'm sorry?

13 MR. WALTZER:

14 The rules to which he's referring, his
15 interpretation of it, is simply incorrect. The rule
16 specifically requires, the Constitution requires, the
17 legislature requires everybody to list their property on
18 the rolls unless it's been granted an exemption.

19 Your own regulations, 537; right, all
20 property shall annually file with the assessor a
21 complete taxpayer report. Then 517 clearly contemplates
22 the situation where you've reported your taxes, your
23 property, and now you're getting your -- right here, and
24 the exemption hasn't been granted. You come here with a
25 letter from the assessor and from the city council and



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1 you say "Here's my letter. They don't object to me
2 taking it off of the rolls. Please grant me an
3 exemption," and this body decides whether to do that.
4 That's what the rule says. That's -- I can read it.

5 "If the establishment or addition is on the
6 taxable rolls and property taxes have not been paid, the
7 establishment is not eligible for an exemption unless
8 the assessor and local government entity agree in
9 writing to remove it from the rolls should the exemption
10 be granted." That's the process.

11 MR. JONES: I will tell you, Mr. Waltzer,
12 it's my impression, and I'm not -- I'm, by no means, the
13 authority, but it's my impression -- because we've had
14 that situation where just that has happened where an
15 applicant had to go back to the tax assessor and city
16 council and somehow property got on the tax roll and
17 they had to bring us the documentation so that it can be
18 taken off.

19 But it is my impression that that is the
20 exception rather than the rule. By far the exception.
21 I'm not aware, and I'm going defer to staff, to LED
22 counsel, but I'm not aware of any applicant that goes
23 and puts property on the tax rolls while these
24 applications are pending. I'm not saying it doesn't
25 happen, but I'm not aware of anybody that's ever done



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1 that.

2 To the contrary, when they do do it, it
3 creates an issue that then requires a whole new process
4 and we have to prove it. And that has happened -- I
5 know it's happened once, but it my 12, 13, 14 years,
6 it's happened once. So I'm -- you've studied the rules
7 probably much more than I -- I can guarantee you've
8 studied the rules much more than I have, but I will tell
9 you, the practice that I -- and the impression of how
10 things work and how things have worked historically for
11 every applicant that's come before this Board since I've
12 been paying attention, that's not what goes on. So
13 somebody help me here.

14 MR. WALTZER: It's my impression the
15 reason -- the reason we're feeling so strongly about
16 this is because, to our knowledge, in other parishes,
17 this isn't happening. This is the aberration, to our
18 knowledge. The rules of the assessors say unless
19 there's a signed contract of exemption, you put it on
20 the rolls, on the taxable rolls. That's what the rules
21 of the assessor is saying. This is -- that's what the
22 rules -- and I'll be happy to send you --

23 MR. JONES: No, I'm not arguing with you.

24 MR. WALTZER: Right, right. That's also
25 what the statutes say; right? You've got to declare



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1 your property. That's why it all fits together neatly
2 and into a system where people are following the
3 process, they get it done correctly.

4 In this situation, it may be that Folgers
5 took it out of step or was waiting to accumulate a
6 certain number of things before coming to you, but, I
7 mean, it doesn't change the rules. It doesn't allow us
8 to create a new process simply for Folgers, particularly
9 one that is capable of being replicated all across the
10 state that is in conflict with the rules of the tax
11 commission, Louisiana Tax Commission.

12 All we need to do is to say "Look, you know,
13 just be consistent. You know, go back, do what you need
14 to do and then come back." You know, the rules are the
15 rules, and these are your rules.

16 So that's all. I mean, I think I've made
17 the point.

18 MR. JONES: Okay. The horse may be dead. I
19 don't know.

20 We have a motion before the Board right now
21 to approve six Folger applications. My question to the
22 Board is are you ready to vote?

23 Mr. Briggs, you have something to say?

24 MR. BRIGGS: Yes.

25 MR. JONES: Yes, you're ready to vote?



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1 MR. BRIGGS: No. I think we ought to defer
2 it.

3 MR. HOLLEY: I'll second that motion.
4 He asked for a deferral?

5 MR. JONES: Yes, sir.

6 MR. HOLLEY: Second.

7 MR. JONES: We have a motion from Mr. Briggs
8 to defer. We have a second from Mr. Holley.

9 Any question or comments on the motion to
10 defer from the Board.

11 MS. MALONE: I do.

12 MR. JONES: Ms. Malone.

13 MS. MALONE: What information are we waiting
14 on for the deferral, if I may ask?

15 MR. JONES: So the question is what
16 additional information's going to happen between now and
17 the next meeting that will get us where we need to go?
18 Maybe a better question is what information does the
19 Board members need in order to make a decision? And I
20 don't -- what information are you looking for?

21 MR. HOLLEY: I would like to hear from staff
22 as to their position on the applications as it stands
23 right now.

24 MR. JONES: Staff, I think the ball has been
25 tossed to you. Mr. Usie.



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1 MR. HOLLEY: I don't mean today. I mean, if
2 they need time, obviously.

3 MR. USIE: Do you have specific questions
4 that they mentioned about the application?

5 MR. HOLLEY: There's been so many questions
6 here today, to answer that, I don't know where the
7 start.

8 MR. JONES: Let's pin it down.

9 I think the question that has bubbled to the
10 top as being the most imminent question is the duty to
11 report to the tax assessor under LED rules.

12 MR. USIE: So pre- --

13 MR. JONES: I'm not going to start
14 interpreting tax assessor's rules or anybody else's
15 rules. I'm only going to worry about LED's rules today.

16 MR. USIE: The assessor is copied on all
17 correspondence done in FastLane NextGeneration.

18 Prior to the system being launched, they
19 were mailed physical paper copies of the advance, the
20 application, anything filed by the company.

21 MR. JONES: Okay.

22 MR. USIE: So the assessor's office has been
23 aware, since these advances were filed for Folgers,
24 their intent to get their ITEP applications approved.

25 MR. JONES: Okay. In your mind, does that



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1 satisfy LED rules?

2 MR. USIE: Yeah. In my mind, yes.

3 MR. JONES: Okay. You may think it's
4 crystal clear, and you can look at me like I'm a jackass
5 in a hailstorm, I don't care. I'm trying to create a
6 record. Okay?

7 So in your mind it's clear that the tax
8 assessor received notice of these properties being --

9 MR. USIE: That is clear to me, correct.

10 MR. JONES: Okay.

11 MR. USIE: Now, the reporting requirements
12 that he discussed before, all I can add to that is that
13 we verify with the assessor's office that they have not
14 paid taxes on any assets from previous calendar years.

15 MR. JONES: Okay. Mr. Havard.

16 MR. HAVARD: I'm not sure if I'm out of line
17 or not or if this is the correct time, but can we --
18 would it be prudent to ask for, if it does get deferred,
19 that they have an exemption or that the locals weigh in
20 on where they're at with this exemption?

21 MR. JONES: No. That comes later. If we
22 approve it here, then they've got to go to the locals.

23 MS. CHENG: These are going under the 2018
24 rules that do require all of these applications to be
25 sent to the parish council, the parish school board and



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1 the parish sheriff all within the 30-day, 60-day
2 timeframe for their approval or denial.

3 MR. HAVARD: Okay.

4 MR. JONES: Does that answer your question?

5 MR. HAVARD: Yes, it does.

6 MR. SAIZAN: So if this is approved today,
7 they have to go to the locals?

8 MR. JONES: Yes, they do.

9 Ms. Davis, you want to --

10 MS. DAVIS: Can I make a substitute motion?

11 MR. JONES: All right. We have a substitute
12 motion.

13 Ms. Davis, put your mic down.

14 MS. DAVIS: I'm sorry. Mr. Briggs.

15 MR. BRIGGS: May I withdraw my motion?

16 MR. JONES: You're more than welcome to if
17 that's your desire.

18 MR. BRIGGS: I would like to withdraw my
19 motion.

20 MR. JONES: Mr. Holley.

21 MR. HOLLEY: I'm the one that suggested it.

22 MS. DAVIS: If he's going to withdraw, then
23 I'm not going to make a substitute because I'm going to
24 move to approve.

25 MR. JONES: Then you don't need to make --



1 okay. All right.

2 Mr. Waltzer, I'm going to give you one last
3 shot, and that's it.

4 MR. WALTZER: First of all, I don't want to
5 hurt Folgers.

6 MR. JONES: I'm sorry?

7 MR. WALTZER: So if you guys are going to
8 answer it, I'm going to ask that you sever the ones that
9 should have been reported and make that subject of one
10 motion, and the ones that have yet, that are still fresh
11 enough where they shouldn't have been reported to the
12 assessor, that subject of a second motion. The reason
13 is, if I'm going to challenge it, because I'm not
14 hearing an answer to 517 B and 537, I'm hearing, you
15 know, "Were you required to serve somebody," and, you
16 know, we're answering a different question over here,
17 you know.

18 I mean, 537 requires that it be reported.
19 517 requires that they first get the local approval
20 before you vote. So if I'm going to --

21 MR. JONES: No. I don't agree with 517
22 requiring that.

23 MR. WALTZER: It says, again -- I mean --
24 okay. "If the establishment is on the taxable rolls."
25 It was supposed to be on the taxable rolls.



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1 MR. JONES: But it's not --

2 MR. LEONARD: It's not supposed to be.

3 MR. JONES: That's a presumption that I
4 don't think we agree with.

5 MR. WALTZER: That's not a presumption.
6 That's the law. But I understand you might have a
7 different opinion. It's a fact. It's -- 537 also
8 requires them to report. So you're required to report
9 your property to the assessor, you report the property
10 to the assessor, he puts -- he's required to put it on
11 the rolls, and then you come and you get your exemption.
12 In this case, you have to come with the letters from
13 both the assessor and the local entity, and that's the
14 reason why it -- if that is an incorrect interpretation
15 of the LED's rules, then I want to hear that directly.

16 MR. JONES: Are you coming to speak, Ms.
17 Bourgeois?

18 MS. BOURGEOIS: I am.

19 MR. JONES: Okay. Please speak.

20 MS. BOURGEOIS: Very quickly.

21 Tam Bourgeois on behalf of LED.

22 MR. JONES: Please take your mask off so I
23 can understand. I'm sorry. Just...

24 MS. BOURGEOIS: Tam Bourgeois on behalf of
25 LED.



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1 The rules states "if the establishment or
2 addition is on the taxable rolls," then we need to go
3 through the process. This is not on the tax rolls. The
4 assessor received notice that the advance and the
5 application were filed. That triggers the assessor up
6 to his discretion to not put it on the tax rolls. If he
7 had put it on the tax rolls, we would have a very
8 different conversation right now, but that's how these
9 rules work and interplay with one another.

10 MR. JONES: And, Ms. Bourgeois, you are
11 counsel for the Board?

12 MS. BOURGEOIS: Yes, sir, I am.

13 MR. JONES: Thank you.

14 All right. I will -- are we ready to vote?

15 MR. WALTZER: But 537 create a duty to
16 report.

17 MR. JONES: Question's been called.
18 Question's been called.

19 All in favor, say "aye."

20 (Several members respond "aye.")

21 MR. JONES: Any opposed?

22 MR. JONES: There is no opposition. The
23 motion carries.

24 All right. I have Mr. Nassar asking for a
25 break. It's five till 1. We sill have many moons, many



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1 miles to go before we sleep, ladies and gentleman.

2 What is the pleasure of the Board? Do we
3 want to take a break for you to go grab a sandwich or do
4 we want to take a bio break of about 15 minutes?

5 Mr. Nassar needs to put money in the parking
6 meter.

7 All right. I'm going to recess for 15
8 minutes. Be back here at 10 after.

9 (A recess was taken.)

10 MR. JONES: All right, ladies and gentlemen.
11 What I would like to do, we have to that point in the
12 agenda where we have Industrial Tax Exemption renewals.
13 I know, just based on the number of cards I have in
14 front of me, that the Genesis renewals are going to
15 probably require some time and attention. So what I'm
16 going to propose to the Board, if you all are
17 comfortable with this, is let's carve the Genesis
18 renewals out and then cover the balance of the renewal
19 agenda in an in globo fashion. Is that -- does that
20 work?

21 All right. I'll need that in the form of a
22 motion.

23 Dr. Wilson, can I put that motion on you?

24 MR. W. WILSON: Yes, sir.

25 MR. JONES: All right. We have a second



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1 we've from Mr. Havard.

2 So that the public is clear on what we're
3 proposing, the Genesis renewals on under the Industrial
4 Tax Exemption renewals, we are going to carve those out
5 and consider them separately. The balance of the
6 Industrial Tax Exemption renewals, we're going to handle
7 in globo.

8 And I'm just seeing we've got Folgers in
9 there too. We probably ought to carve Folgers out.

10 We will amend the motion to cover Genesis
11 and Folgers out of the in globo.

12 Mr. Havard has accepted the friendly
13 amendment.

14 Is the Board clear on the motion?

15 All right. Do I have any questions or
16 comments from the Board?

17 (No response.)

18 MR. JONES: None.

19 Questions or comments from the public? And
20 so the public will know what I'm trying to -- I know
21 many of you have been sitting here all morning, you're
22 ready to go back to work, you need to go back to work,
23 so I want to be able to handle those matters for which
24 you may be here as quickly as we can. I appreciate your
25 patience with us today.



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1 Ms. Carlson.

2 MS. CARLSON: Lady Carlson, 7640 LaSalle...
3 Somewhere.

4 MR. JONES: Baton Rouge.

5 MS. CARLSON: Thank you. Baton Rouge.

6 I just want to say for the record that I
7 hope that you don't do this in globo because then, you
8 know, that was the whole issue when we began is that
9 things were being voted on in globo without really
10 scrutinizing them, and so I just want that on the
11 record.

12 MR. JONES: And I will tell you, Ms.
13 Carlson, I mean, as is our custom, when we take this up
14 for a motion, when I ask -- just as I've done, I've
15 asked for public comment, if there's somebody who says,
16 "No. Wait a minute. I want to talk about, A, B, C,"
17 then we can do that. We can carve any of them out, and
18 that's the public -- now is the public's opportunity to
19 do that. We're not trying to be -- we're not trying to
20 skip over important issues. Simply having to read every
21 one individually and vote on them individually will take
22 45 minutes, when we can get them done in three minutes.
23 And so I think the efficiency is worth it, but if you or
24 anybody else has an issue on any one of these, all
25 you've got to do is say so.



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1 MS. CARLSON: Okay. Fair enough.
2 MR. JONES: Yes, ma'am. Thank you.
3 Mr. Waltzer.
4 MR. WALTZER: Yes?
5 MR. JONES: We've missed you.
6 MR. WALTZER: Awe.
7 MR. JONES: I'm lying.
8 MR. WALTZER: Well taken too.
9 MR. JONES: I'm glad you can take a joke.

10 Thank you.

11 Go right ahead.

12 MR. WALTZER: I'd like to make sure we carve
13 out any pipelines and other terminals or storage
14 facilities.

15 MR. JONES: I think while you were out --
16 we've carved out Genesis, we've carved out Folgers. Are
17 there others that --

18 MR. WALTZER: I believe there was. Because
19 I was expecting to go through them one by one, it's
20 difficult for me to remember which one it was.

21 There was another -- there was a pipeline
22 facility that I believe is not a manufacturer, and
23 there's also, I believe, another rail terminal and the
24 terminal facility that -- or a storage facility that is
25 not a manufacturer. So I would just ask that --



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1 MR. JONES: You're going to have to do
2 better than -- please get to your sheet, and I'll give
3 you 45 seconds to figure it out which one you want to --
4 because, again, I'm not trying to shortchange anybody.
5 I want to give everybody the opportunity to debate, but
6 we're just in the renewals is all we're in.

7 MR. WALTZER: I think it might be, I want to
8 say Energy Logistics Solutions.

9 MR. JONES: I'm sorry?

10 MR. WALTZER: Energy Logistics Solutions. I
11 believe it might be. Etheredge Electric Company.

12 MR. JONES: I've got Energy Logistics
13 Solutions, 20160832, and Etheredge Electric Company.

14 MR. WALTZER: I believe so.

15 MR. JONES: Is that 20160690?

16 MR. WALTZER: I believe PennTex North
17 Louisiana is going to be one.

18 MR. JONES: I'm sorry. I can't hear you.

19 MR. WALTZER: PennTex North Louisiana.

20 MR. JONES: PennTex North Louisiana, those
21 are three of them: 20141040 and 1403.

22 MR. WALTZER: And then 20150229.

23 MR. JONES: Give me the name.

24 MR. WALTZER: Etheredge Electric Company.

25 MR. JONES: You've already given me



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1 Etheredge Electric.

2 MR. WALTZER: Oh, okay.

3 Well, and, again, I'm just requesting that
4 the Board not consider in globo people that are not
5 manufacturers, and I've already made that objection at
6 the beginning.

7 MR. JONES: I understand.

8 Okay. So you want me to read this list and
9 you want me to decide who's a manufacturer and who's not
10 a manufacturer without telling me who you think is not?
11 You just want me to divine from your mind who you think
12 are not manufacturers?

13 MR. WALTZER: I think you have to divine for
14 your own mind who's a manufacturer --

15 MR. JONES: We've already divined because if
16 it's on the agenda, it's presumed to be a manufacturer
17 because our staff is that good, believe it or not.

18 I know you disagree, but I happen to
19 disagree with you, and I'm the Chair.

20 All right. This is the way we're going to
21 do it --

22 MR. SAIZAN: Can we get on with the meeting?

23 MR. JONES: I'm sorry, Mr. Saizan?

24 MR. SAIZAN: Can we get on with the meeting?

25 MR. JONES: Yes, we will.



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1 The motion right now is we are going to
2 take them up in globo with the exception of Energy
3 Logistics Solutions, Etheredge Electric Company, the
4 PennTex renewals, the Folgers renewals and the Genesis
5 renewals.

6 MR. USIE: We also have a deferral I didn't
7 get to yet. One company is requesting a deferral.

8 MR. JONES: Okay. I'll get to deferrals in
9 a minute.

10 MR. SAIZAN: Can you do me a favor and read
11 those in one more time?

12 MR. JONES: Absolutely, Mr. Saizan.

13 We're going to handle in globo with the
14 exception of Energy Logistics Solutions, Etheredge
15 Electric Company, the Folgers, the Genesis and PennTex
16 North Louisiana.

17 What I want to do is carve those out and
18 handle those individually. The rest we handle in globo
19 with the exception of the one that Mr. Usie is about to
20 tell me who wants to be deferred.

21 Who is that?

22 MR. USIE: It is 20121330, Garyville
23 Refining Logistics, LLC in St. John the Baptist.

24 MR. NASSAR: I so move.

25 MR. MOSS: Second.



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1 MR. JONES: Okay. I haven't found it. Give
2 me the name first.

3 MR. USIE: Garyville, Page 19.

4 MR. JONES: Oh, okay.

5 So, first, let me consider a motion to defer
6 Garyville Refining Logistics, 20121330.

7 I have a motion from Mr. Toups; second from
8 Dr. Wilson.

9 Any comments or questions from the Board?

10 (No response.)

11 MR. JONES: There being none, any comments
12 or questions from the public?

13 (No response.)

14 MR. JONES: I see none.

15 All in favor, say "aye."

16 (Several members respond "aye.")

17 MR. JONES: Okay. Next I'd entertain a
18 motion to take up in globo with the exception of those
19 I've already noted.

20 MR. MOSS: So moved.

21 MR. JONES: I have a motion from Mr. Moss;
22 second from Mr. Saizan.

23 Any questions or comments from the Board?

24 (No response.)

25 MR. JONES: Questions or comments from the



1 public?

2 (No response.)

3 MR. JONES: All in favor, say "aye."

4 (Several members respond "aye.")

5 MR. JONES: Now that was a motion just to
6 take them up in globo. Now we're going to entertain a
7 motion to approve them in globo.

8 MR. MOSS: So moved.

9 MR. JONES: Motion from Mr. Moss; second
10 from Dr. Wilson.

11 Questions or comments from the?

12 (No response.)

13 MR. JONES: Questions or comments from the
14 public?

15 (No response.)

16 MR. JONES: All in favor, say "aye."

17 (Several members respond "aye.")

18 MR. JONES: Any opposed?

19 (No response.)

20 MR. JONES: The motion carries.

21 All right. Now let's handle -- you're
22 welcome.

23 Let's handle Energy Logistics Solutions.

24 First of all, I'll entertain a motion.

25 I have a motion to approve by Mr. Havard;



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1 second from Dr. Wilson.

2 First of all, do we have a -- are you here
3 for the...

4 Ms. Boatner, state your name and...

5 MS. BOATNER: Rhonda Boatner with Didier
6 Consultants representing Energy Logistics Solutions.

7 MR. JONES: Okay.

8 MS. BOATNER: I have a letter from the
9 company explaining why their representative is not here.
10 They're under travel restrictions due to COVID, so they
11 weren't able to attend.

12 MR. JONES: Okay.

13 MS. BOATNER: We have worked with LED. They
14 have a manufacturing NAICS code of 324110, which is the
15 peto -- petroleum refining company, and they are a
16 blending facility, so they take different types of
17 gasolines and add additives to it. It's a blending
18 facility, and so it's considered a manufacturer for the
19 purposes of the ITEP program.

20 MR. JONES: Okay. Blending has been
21 considered to be a manufacturer; is that correct?

22 MS. BOATNER: Yes, that's correct.

23 MR. JONES: Has that issue ever been
24 litigated?

25 MS. BOATNER: No. Not that we are aware of.



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1 Not related to this client.

2 MR. JONES: Not related to this client, but
3 as a -- do you know whether the issue of blending has
4 ever been litigated or not?

5 MS. BOATNER: I don't know.

6 MR. JONES: You don't know. I was just
7 hoping that we might have a court decision instead of
8 all us lawyers having to guess what the rules are.

9 MS. BOURGEOIS: Tam Bourgeois on behalf of
10 LED.

11 I'm not aware of a court decision addressing
12 blending in particular, but I am aware of a court case
13 addressing LNG activities, and those have been deemed to
14 be -- or have been found by one federal judge to be
15 manufacturing. I don't know if that's helpful at all,
16 but blending would seem to fit squarely within the
17 definition of manufacturing.

18 MR. JONES: Okay. All right. Any questions
19 or comments for Ms. Boatner, the Energy Logistics
20 representative?

21 (No response.)

22 MR. JONES: All right. Questions or
23 comments from public?

24 Mr. Waltzer, do you have some comments on
25 Energy Logistics?



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1 MS. BOATNER: And maybe the issue that's
2 misleading is the name has "Logistics" in it, but that's
3 not -- they're not a logistics company at all. They're
4 a blending. They're right up Highway 61 in East
5 Feliciana Parish.

6 MR. JONES: Okay.

7 MR. WALTZER: They're adding components to
8 the product --

9 MR. JONES: They're blending.

10 MS. BOATNER: They're changing the chemical
11 makeup of gasoline by adding some additives to it. It's
12 a blending process.

13 MR. JONES: I think Mr. Waltzer has given
14 his blessing. Maybe not his blessing. I don't want to
15 overstate, but his not objection.

16 All right. Any other questions or comments?

17 (No response.)

18 MR. JONES: All in favor, say "aye."

19 (Several members respond "aye.")

20 MR. JONES: Any opposed?

21 (No response.)

22 MR. JONES: There is no opposition. The
23 motion carries.

24 MS. BOATNER: Thank you.

25 MR. JONES: Etheredge Electric Company. Is



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1 anybody here from Etheredge?

2 Please state your name and your position
3 with the company, please.

4 MS. MANESS: Olivia Maness. I'm the CFO.

5 MR. JONES: Great. Tell us what you do.

6 MS. MANESS: So we actually operate under a
7 D/B/A, Etheredge Industrial Services, because there has
8 been some misconception about what we do. We're not an
9 electric company. We repair and remanufacture electric
10 motors for the industrial sector.

11 MR. JONES: So you manufacture electric
12 motors for the industrial sector?

13 MS. MANESS: Remanufacture.

14 MR. JONES: Remanufacture. So what does
15 that mean?

16 MS. MANESS: So we tear them down to their
17 smallest parts based on whatever the issue is with the
18 motor just to see what's needed. Sometimes we do have
19 to replace the motor, but we rebuild them, stripping
20 them, burning them out in the ovens, cleaning them in
21 our ultrasonic cleaning station, which is one of the
22 pieces of equipment that was purchased under this
23 application that is up for renewal. And then we repaint
24 them. We rewind them, if that's what's needed. It just
25 depends on the particular motor, but the customers that



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1 we represent are all almost entirely in the industrial
2 sector. So that's basically what we do.

3 MR. JONES: Okay.

4 MR. HAVARD: I have a question.

5 So do you sell like remanufactured motors?
6 Y'all buy old motors and re- --

7 MS. MANESS: We don't sell remanufactured
8 motor. We repair them, or if we are able to
9 remanufacture them, they go back to the customer.

10 There are times when we cannot, and then we
11 would sell them a new motor if that's the case, but the
12 majority of our revenue comes from rebuilding,
13 remanufacturing motors for the industrial sector.

14 MR. HAVARD: So you remanufacture?

15 MS. MANESS: Yes.

16 MR. HAVARD: Okay.

17 MR. JONES: Any other question or comments
18 from the Board?

19 (No response.)

20 MR. JONES: Thank you very much. Appreciate
21 your time.

22 MR. JONES: Questions or comments from the
23 public?

24 Mr. Waltzer.

25 MR. WALTZER: As much as I like electric



1 motors, I don't believe an electric motor repair shop is
2 a manufacturer.

3 MR. JONES: Okay. Do we have a NAICS code
4 on this or what?

5 MR. USIE: The one that they used on the
6 application is 335312 manufacturing NAICS. We're going
7 to look it up.

8 MS. CHENG: The NAICS for that is
9 establishments primarily engaged in manufacturing
10 electric motors, power generators and motor generator
11 sets.

12 MR. JONES: Okay. So we have a motion and a
13 second to approve. You've heard the objection from
14 Mr. Waltzer.

15 Any other comments or questions from the
16 Board?

17 (No response.)

18 MR. JONES: There being none, all in favor,
19 say "aye."

20 (Several members respond "aye.")

21 MR. JONES: Any opposed?

22 (No response.)

23 MR. JONES: There being none, the motion
24 carries.

25 Let's go down to PennTex North Louisiana



1 Operating, Number 20141040, and there's two more after
2 that on Page 21 for those of you are who are trying to
3 keep up that way.

4 Thank you, sir. Are you with PennTex?

5 MR. GEISLER: I am representing PennTex,
6 yes, sir.

7 MR. JONES: Excellent. Please state --
8 first of all, let me get a motion so we can work from
9 there.

10 Motion to approve from Dr. Wilson; second
11 from Ms. Malone.

12 Now, would you state your name and position
13 with the company, please?

14 MR. GEISLER: Eric Geisler. I'm with
15 Economic Incentive Services in Bellaire, Texas
16 representing the company.

17 MR. JONES: Great. The question that has
18 come up and the reason that we're handling this on an
19 individual basis is I think the question of whether it
20 fits the definition of manufacturing, so if you could
21 help us with what PennTex does for a living.

22 MR. GEISLER: I will try. I'm filling in
23 for a colleague, but, yeah, these are not just
24 terminals. They take the natural gas and extract other
25 carbons and that sort of thing out of it, so it does



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1 change the makeup of the product as defined -- as
2 manufacturing is defined. And I don't have the NAICS in
3 front of me, but --

4 MR. JONES: Mr. Usie, I'm going to ask y'all
5 to go ahead and get ready and be looking those up as we
6 go.

7 MR. USIE: 325120, industrial gas
8 manufacturing, manufacturing industrial or organic
9 gasses in compressed liquid an solid forms.

10 MR. JONES: So PennTex is taking the natural
11 gas and converting it to another -- a syn gas or --

12 MR. GEISLER: Correct.

13 MR. JONES: Is that -- okay.

14 All right. Any other questions or comments
15 from the Board?

16 (No response.)

17 MR. JONES: Mr. Waltzer?

18 Okay. No comment from Mr. Waltzer.

19 Any other comments from the public?

20 (No response.)

21 MR. JONES: All right. We have a motion to
22 approve the renewals of PennTex, the three PennTex
23 applications -- excuse me -- three PennTex renewals.

24 All in favor, say "aye."

25 (Several members respond "aye.")



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1 MR. JONES: Any opposed?

2 (No response.)

3 MR. JONES: There is none. The motion
4 carries.

5 Thank you for your help. Appreciate you.

6 All right, ladies and gentlemen. I think
7 we're now to Fol- -- let's deal with Folgers first.

8 Mr. Usie, I think we're on Page 18, the
9 bottom of Page 18 and the top of Page 19, 20131327 and
10 the four following it; is that accurate?

11 MR. USIE: Correct.

12 MR. JONES: Is that all the Folger renewals?

13 MR. USIE: Yes. Timely renewals, yes.

14 MR. JONES: Okay. I'll entertain a motion.
15 Do I have a motion?

16 Motion from Ms. Davis; second from Ms.
17 Malone to approve these renewals.

18 Do we need to have more debate on Folgers?
19 Are there any questions or comments from the Board?

20 (No response.)

21 MR. JONES: Questions or comments from the
22 public?

23 (No response.)

24 MR. JONES: There being none, all in favor,
25 say "aye."



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1 (Several members respond "aye.")

2 MR. JONES: Any opposed?

3 (No response.)

4 MR. JONES: Motion carries.

5 Now, let' go to Genesis. Give me just a
6 moment. We have a number of cards that have been filed
7 for Genesis. I just want to get them in front of me.

8 All right. Mr. Usie, let's deal with
9 Genesis.

10 MR. USIE: 20150540, Genesis BR, LLC, East
11 Baton Rouge Parish; 20150545, 20150546, 20150547,
12 20150548, 20150549, 20150550, 20150551, 20150552,
13 20150553, 20150555, 20150556, 20150557, 20150558,
14 20150561, 20150563, 20150565, 20150566, 20150569,
15 20150570, 20150571, 20150573, 20150574, 20150575,
16 20150577, 20150578, 20150579, 20150580, 20150581,
17 20150582, 20150586, 20150588. Those are all for Genesis
18 BR, LLC in East Baton Rouge Parish.

19 MR. JONES: Okay. I know we have a lot of
20 discussion on these, but let's start just with a motion
21 that we can then use to carry on the discussion.

22 So I'll entertain a motion.

23 A motion to approve, Dr. Wilson?

24 We have a motion to approve by Dr. Wilson;
25 second from Mr. Briggs.



1 First I want to turn to staff to tell us
2 what has transpired since your last meeting with these
3 applications.

4 MR. FAVALORO: After the June meeting the
5 Board asked -- during the June meeting, the Board asked
6 staff to do a site inspection. We performed a site
7 inspection in mid-August, and the company demonstrated
8 that these contracts listed for renewal are part of the
9 manufacturing process, blending.

10 MR. JONES: And when you say "part of the
11 manufacturing," you're talking about blending? Did that
12 mean that some of the applications that were on the
13 prior agendas were considered not manufacturing?

14 MR. FAVALORO: During the inspection, we
15 noted that some contracts were not on a continuous
16 project site, which made them ineligible by rule.

17 MR. JONES: Okay.

18 MR. FAVALORO: Those are not up here for
19 renewal right now.

20 MR. JONES: Okay. So some applications that
21 had been on prior agenda are no longer there, and that's
22 solely due to they weren't contiguous to the site?

23 MR. FAVALORO: That's correct.

24 MR. JONES: Were you able to determine
25 whether there had been a site inspection and



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1 determination of manufacturing back when the project was
2 originally approved?

3 MR. FAVALORO: No, sir, we were not.

4 MR. JONES: No, you were not able to
5 determine or, no, there was so site inspection?

6 MR. FAVALORO: No, we weren't able to
7 determine.

8 MR. JONES: Okay. All right. And when we
9 say "blending," what do we mean by that so that we're
10 all on the same page? What is blending as a
11 manufacturing?

12 MR. FAVALORO: There should be a
13 representative here that could orate that much better
14 than I. It's basically mixing --

15 MR. JONES: I understand, but I want to
16 understand what staff understands it to be.

17 MR. FAVALORO: Raw crude coming in, mixed
18 and blend to customer specification using chemicals.

19 MR. JONES: Okay. Good. So from this
20 Board's perspective, since the last meeting, the staff
21 has satisfied itself that the applications presently on
22 this agenda do meet the manufacturing standard?

23 MR. FAVALORO: Yes, sir.

24 MR. JONES: Okay. Now, let's -- company
25 representative?



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1 MR. LOLAN: Yes, sir.

2 MR. JONES: Please state your name and your
3 position with the company.

4 MR. LOLAN: Okay. My name is Wayne Lolan,
5 L-o-l-a-n.

6 MR. JONES: Mr. Lolan, I'm going to ask you
7 to pull the mic a little bit closer to you if you don't
8 mind. Thank you.

9 MR. LOLAN: Wayne Lolan. I'm recently
10 retired as Vice President of Engineering, and I've been
11 retained as a consultant to Genesis going forward.

12 MR. JONES: Okay.

13 MR. LOLAN: I am the Louisiana registered
14 professional engineer that led the design, development,
15 construction and startup of all of these facilities.
16 I'm intimately familiar with everything there.

17 MR. JONES: Okay.

18 MR. LOLAN: And much the same fashion that a
19 couple prior, the gasoline facility, was talking about
20 taking components and modifying them to come up with a
21 customer specs, we do exactly the same thing, but as the
22 feedstock to the refinery, not as the output of the
23 refinery. And this allows refineries to take advantage
24 of unconventional crudes that are not typically what we
25 would have thought of in years past. So they're able to



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1 bring these into our facilities, we're able to assemble
2 a feedstock that lets them optimize their refinery and
3 optimize, therefore, their profit.

4 And I guess as a side note, I would note
5 that the recent refinery closing, there was noted it was
6 because that refinery wasn't able to deal with these
7 unconventional crudes that we're seeing now. So it's a
8 very straightforward process, but it is a manufacturing
9 process, and it's also capable of being messed up just
10 as simply as we do it well.

11 MR. JONES: What do you blend with the
12 crude?

13 MR. LOLAN: We bring in, by rail, barge,
14 truck and pipeline, various component crudes. Some of
15 them would not be able to be processed by refineries as
16 their. And we assemble a feedstock that matches the
17 specs of the customers refining unit or whatever he
18 tells us to put it together to.

19 MR. JONES: So there's actually a spec that
20 you guys developed the formula or they develop the
21 formula?

22 MR. LOLAN: They tell us what they want.

23 MR. JONES: Okay. And then you buy whatever
24 component parts are needed to blend with the prevailing
25 crude in order to meet that spec?



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1 MR. LOLAN: They buy it and send it to us.

2 MR. JONES: Oh, okay. So they even provide
3 the component parts, you actually just do the blending?

4 MR. LOLAN: We do the -- we manufacturer the
5 feedstock.

6 MR. JONES: Got it. I know you keep saying
7 that, but I still have to understand it. I'm sorry. My
8 wife says saying it louder doesn't make her understand
9 better.

10 MR. LOLAN: I keep leaning into the mic.

11 MR. JONES: That's all right.

12 All right. That answers the questions I
13 had. Any other questions from the Board?

14 MR. HAVARD: You're changing this specific
15 gravity of the crude, et cetera, that's -- so let's just
16 pick a location, Zachary location of Georgia-Pacific, I
17 think y'all have a location there.

18 MR. LOLAN: Yeah.

19 MR. HAVARD: What goes on at that location?

20 MR. LOLAN: I think those are the items that
21 were excluded. That's our Port Hudson facility.

22 MR. HAVARD: Okay. The Blunt Road facility,
23 what about that one?

24 MR. LOLAN: So at Scenic we might receive
25 batches of crude by the barge or through Port Hudson or



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1 by truck through Port Hudson or by rail directly to
2 Scenic, and all of these various crudes will have
3 different densities, viscosities, sulphur content, pure
4 points. And particularly some of the stuff that comes
5 in by rail is totally unsuitable to put into a pipeline,
6 and so you have to look at and working with the
7 customer, you come up with specifications for what we're
8 going to put together to go to the refinery and it will
9 depend on which unit in the refinery the customer is
10 planning on sending it to.

11 In general terms, heavy sour crude is
12 cheaper, and, therefore, if they can refine it, they can
13 make more money. If it's harder to refine, it requires
14 more effort. Light, sweet crude that's particularly --
15 you know, average sweet crude that we used for 50, 60,
16 100 years in Louisiana in the initial offshore
17 production, you know, it's easy to deal with, but it
18 carries a higher price.

19 So, you know, refineries that can't deal
20 with heavy crude wind up chasing that and paying more
21 money for it. So, you know, it's a financial incentive
22 for our customers, and we try to -- well, they try to,
23 we do it for them. They try to run as close to the edge
24 as they can with the specifications the plant can
25 handle, and we build them what they need.



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1 MR. HAVARD: What do you mix -- without
2 giving any proprietary information, what do you mix with
3 the crude to make it -- take it from sour to something
4 sweeter, I guess.

5 MR. LOLAN: You would take -- if you have
6 too much sulphur, you would blend in more of a sweet
7 crude. If you have a crude that's too heavy to pump,
8 you would blend in more light crude. If you have a waxy
9 crude that has a pour point problem, you would have a
10 choice, you can add pour point depressant or you could
11 blend it out with another crude to lower the pour point.
12 You know, there's --

13 MR. HAVARD: So you're just taking two
14 different types of crude and changing the specific
15 gravity, you're not heating it or -- I don't know.

16 MR. LOLAN: We have heated it.

17 MR. HAVARD: Just running it through a
18 process.

19 MR. LOLAN: We have heated it sometimes, but
20 that's -- you know, it just depends on what the client
21 wants us to do. We have heaters in our tanks. We have
22 a heating -- we've had to use heaters sometimes on the
23 railcars because that ambient temperature, sometimes
24 nozzles turn to solid, so it's...

25 MR. HAVARD: Are you heating it?



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1 MR. LOLAN: Sometimes. It's -- every batch
2 is different. You know, it's what they can buy and what
3 we can do for them.

4 MR. HAVARD: Okay.

5 MR. JONES: Any other questions from the
6 Board?

7 Mr. Holley.

8 MR. HOLLEY: Quickly, would you consider the
9 product that you take in as a raw product and what you
10 ship out as a finished product?

11 MR. LOLAN: I don't know if you would call
12 it "finished." I mean, it is a product that's finished
13 for what it is. It's a refinery feedstock. It's not
14 the same as what we take in.

15 MR. HOLLEY: Thank you.

16 MR. JONES: Any other questions from the
17 Board?

18 (No response.)

19 MR. JONES: Any questions from the public?
20 Let's see. I've got cards. Let me handle the ones who
21 turned in cards, but I'll make sure I give everybody a
22 chance to...

23 First, Mr. Bobby Edwards.

24 Thank you, sir.

25 MR. LOLAN: Thank you.



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1 MR. EDWARDS: Good afternoon, Mr. Chairman
2 and your Board members.

3 MR. JONES: Thank you, sir.

4 MR. EDWARDS: My name is Bobby Edwards,
5 ex-Air Force, ex-engineer on the space shuttle and
6 advanced cruise missile.

7 I'd like to know what constitutes a
8 manufacturing company. I can give fiberoptics to a
9 company, I can give a piping system to a company to
10 support that company, but that does not constitute me as
11 being that company. And the reason why I say that is
12 because General Motors back in the day had contractors
13 working for them, they build engines, they build
14 transmissions, differential rear ends, but they used the
15 name of General Motors for a tax purpose. General
16 Motors left the State of Louisiana owing us tax revenue.
17 We never recouped that money back.

18 Okay. Now, as we go off into the
19 millennium, into the future, I want to share a few notes
20 with you guys. Now, bear with me as I go through my
21 notes. I won't be long.

22 Let's move forward in time. When I was in
23 the military, we fueled them fighters in flight as a
24 boom operator. If they're not there on time, if I'm not
25 there on time and if they don't get any fuel, those



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1 planes go down, those fighter planes go down, and those
2 guys can't eject all of the time with parachutes. And
3 what I mean by that is if we don't get our tax revenue
4 from companies, we lose not only our school system, our
5 EMS, our infrastructure, our police department, our fire
6 department, our bridges and roads and everything. We
7 lose. The question I have is how do we recoup that
8 money?

9 Now, Genesis is one of the companies that
10 popped up here today that we're discussing right now,
11 and one of the things I wanted to know is, Genesis, are
12 they a manufacturer or are they just someone supporting
13 a manufacturing company is what we really want to know.

14 We're not opposed to any company doing
15 business in the State of Louisiana, but we do be opposed
16 when somebody don't follow the rules and regulations or
17 the policies and procedures. We've all had those
18 before. We're not here to insult anybody's intelligence
19 on their pros and cons on what these companies are doing
20 in the State of Louisiana, but history dictates that
21 they have come to our city, they have threatened us, and
22 the threat was "We'll leave this state if you don't
23 abide by our ways the way we want to play ball." And
24 we've got to get ourselves together as officials,
25 individuals who are living, paying our property taxes



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1 also because they would kick me out of my house if I
2 don't pay my taxes in Shreveport. I know they will.

3 But all we're doing is just asking the Board
4 just please dig deep into your knowledge of expertise
5 and make sure that the rules and regulations that we
6 govern ourselves by are followed.

7 And I appreciate your time there,
8 Mr. Chairman, and make sure all of your people have a
9 nice day. Don't get mad at each other.

10 MR. JONES: Thank you for your service, sir.
11 Thank you for your service.

12 Ms. Dianne Hanley.

13 MS. HANLEY: Hello. I'm Dianne Hanley. I
14 live here in Baton Rouge, 5407 Loranger Drive, Baton
15 Rouge, Louisiana, lifelong resident.

16 The ITEP applications are for manufacturers.
17 I don't know if I've heard what I need to hear about
18 whether they've been proven to be a manufacturer, not by
19 LED, not by Genesis and not by this Board, and so I
20 think they should be rejected until that is very clear.
21 They've come here three times to answer that question.
22 This time when they came, they said, "Well, we took off
23 15 or 16 of them." They didn't really count.

24 So my question then becomes, well, five
25 years of exemptions, where's the money? How do we get



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1 that money back? Do we get the money back? And if we
2 find out this time these really weren't, how do we get
3 the money back?

4 I also want to bring to your attention that
5 our elected officials in Baton Rouge will not get a
6 chance to go behind you and say how they feel about
7 this. This is a renewal. This is it. Y'all are it.
8 Well, our local elected offices at the school board and
9 at the metro council have sent letters to this Board to
10 say their concerns. I don't know if they made it into
11 the public record because the timing and you have to do
12 it a certain way and I notice the e-mail address is kind
13 of kooky because it has this dash at the beginning, we
14 didn't know if that was included. Anyway, I don't know
15 if you got this trauma our school board members and our
16 metro council, so I'm coming as a citizen and a resident
17 of Baton Rouge, who's represented by those people, to
18 say that they have concerns and they have put them
19 before this Board and they do not have another voice
20 other than that. So I hope that you will take into
21 consideration their concerns.

22 One in particular was from the metro council
23 member who has this in her district. She said she was
24 told one thing before, now she's being kind of told
25 something else, so she doesn't know what to believe, but



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1 she does not have a say now. You're it. And so I come
2 before you and ask you to be very, very careful. I ask
3 you to figure out in the rules how we are going to get
4 our money back that was lost for five years, and maybe
5 take apart all of these applications. They're putting
6 them in a bundle to for you to do global like they like
7 to do, but we learned 15 or 16 of them really aren't
8 manufacturers. Maybe in this whole long list there's
9 something that not really manufacturer unless the rules,
10 I guess, say "Well, if they're all bundled together,
11 they count. If they're all in the same place, they
12 count." But I'm asking is every portion of this
13 application considered -- can be considered
14 manufacturers?

15 And so I'm asking you deny them. I'm asking
16 you for my school board, for my metro council. I'm not
17 a member, but they represent me, and I know some of them
18 stand because they told me, they've shown me the letter
19 they've sent to you. So please take that into
20 consideration, make it a part of the public record and
21 know that there are concerns from our local officials.

22 Thank you.

23 MR. JONES: Just a second, Ms. Hanley.

24 Have we received any letters from the school
25 board or council members?



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1 MS. CHENG: No, sir, we didn't receive
2 anything from the East Baton Rouge School Board or
3 council.

4 MR. JONES: I have not seen any, but I --
5 all right. Thank you.

6 Thank you, Ms. Hanley.

7 MS. HANLEY: I'll get a copy of it. I meant
8 to have it like the other lady had it. She had it right
9 in front of her. It's like "Oh, I wish I had thought of
10 that," but I didn't.

11 MR. JONES: Thank you very much.

12 Any questions or comments for Ms. Hanley
13 from the Board?

14 (No response.)

15 MR. JONES: Ms. Jenny Hastings.

16 MS. HASTINGS: Good afternoon.

17 MR. JONES: Hi, Ms. Hastings. Please state
18 your name and address for the record, please.

19 MS. HASTINGS: Jenny Hastings, 715 High
20 Plains Avenue, Baton Rouge, Louisiana.

21 I started this day today feeling pretty
22 intimidated by you guys. There are a lot of you. If
23 you're smiling, I can't tell. And you sit up sort of
24 high, and that's intimidating. Now, actually, I'm
25 feeling more confused because I've listened to the



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1 in-depth discussion that goes on, and it's leaving me
2 with a lot of questions.

3 Now, I want you to know that I come from a
4 broken parish, a broken city. Where I live in Baton
5 Rouge is going to be broken off possibly into a
6 different city. We don't know what that's going to
7 change. The public school system that my granddaughter
8 attends is broken in many ways. We don't know what our
9 healthcare situation is going to be. COVID is not our
10 friend and is doing great damage. And I drive over
11 potholes every time I leave my house. So stewardship of
12 our tax dollars is really very important.

13 As I've listened to your discussion today,
14 which I really appreciate for the attention that you've
15 paid and the depth and the discussion that you've gone
16 through. I'm not so sure that you're not broken either
17 because all of your rules and regs don't seem to be
18 nailed down, at least where I sit as a citizen that's
19 not an attorney, I'm not a lobbyist, I don't represent
20 anybody as a consultant, and a lot of this doesn't make
21 sense to me. What I learned about Genesis indicated it
22 was not manufacturing company. I mix things in the
23 kitchen all of the time and blend them up, but you
24 wouldn't look at me as a manufacturer. So I'm hoping
25 that as you go through this -- and I'm noticing that



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1 you're able to vote unanimously when it comes time to
2 vote. That means that each of you individually must
3 have real confidence with what your hearing, and your
4 staff is presenting itself as though it's investigating
5 and doing return on investments and are doing
6 accountability on these applications as they go forward.
7 And I just encourage you to keep on doing that.

8 Now, I do have happen to have the school
9 board letter with me, and if you would -- it's a little
10 longer that you'd want to know about, but there are
11 three asks there that might be important to you. One
12 may have already been answered. "We request that LED
13 representatives fully explain at its November 13th
14 meeting why 16 of the application renewals deferred from
15 previous meetings are no longer on the agenda and what
16 specific positive evidence LED now has that the
17 remaining 33 qualify." Well, now that staff has
18 actually done an inspection, you've got something to say
19 there.

20 The second ask is "We request that LED
21 representatives be prepared to attend the upcoming
22 school board meeting to represent compelling, positive
23 evidence that the initial approval of 49 applications
24 was legitimate" -- that's the first five years -- "that
25 we're now renewing and include e-mails or



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1 correspondence documenting that site visit that was
2 conducted."

3 And, thirdly, "If LED representatives cannot
4 present such evidence, we request a detailed description
5 how or why these applications were approved and how LED
6 will rectify and recoup for East Baton Rouge Parish the
7 full dollar value of any illegitimate exemptions."

8 The school board in and of itself has about
9 four and a half million dollars riding on the line, and
10 for a system that just last Spring was looking forward
11 to layoffs for personnel because the money was running
12 short, you can see why citizens like me, thousands of us
13 all over the state are paying really close attention to
14 what you do with these exemptions. It matters to us.

15 Thank you.

16 MR. JONES: Thank you, Ms. Hastings.
17 Appreciate your comments.

18 I'm not sure what the first name is. Last
19 name is Hudson.

20 AUDIENCE MEMBER: He had to leave.

21 MR. JONES: Okay. All right.

22 And someone -- please come forward, please.

23 They'll get it to me. Thank you. State
24 your name for the record, please.

25 MR. MORELAND: My name is Rick Moreland. I



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1 live at 1723 Blouin Avenue in Baton Rouge.

2 These Genesis applications seem to me a good
3 example of a problem with how this Board regularly
4 operates. The Board doesn't seem to really get the
5 information it needs to make responsible decisions about
6 the applications that come before you.

7 The Genesis applications came in February
8 before this Board. Mr. Jones, you said just a moment
9 ago that if an application appears on the agenda, then
10 it is presumed to be a manufacturer because the staff is
11 that good. Mr. Havard asked a really basic question
12 about whether this application came from sites where
13 manufacturing was actually taking place. The Board
14 didn't have the kind of information it needed to know
15 that already. That should be in the agenda packet. The
16 original applications are supposed to have specific
17 descriptions of what manufacturing operations are taking
18 place. They didn't even have that description.

19 He asked the question, the staff couldn't
20 answer it at that meeting. You deferred your decision.
21 Four months later, the staff still couldn't answer that
22 question. They couldn't say whether there with site
23 visit. They said if there were questions asked, then
24 there would have been a site visit. You're making all
25 of these in globo decisions based on a presumption that



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1 these applications have already been vetted, but the
2 Board doesn't have the information it needs to really
3 evaluate that as a Board. If the Board is here to
4 evaluate these applications, it ought to have more than
5 just the applications. But from what I've seen in the
6 agenda packet, the detailed version of the agenda
7 packet, all they have is the applications. For the
8 Genesis applications, the section where it asks whether
9 any of the manufacturing operations have been altered,
10 they have "N/A." There's no description of what the
11 original -- what the manufacturing operations were.
12 There's no acknowledgement that at one of two sites
13 represented in the original 49 applications, that that
14 has apparently stopped at some point. We still don't
15 know when that happened. As Ms. Hastings said, the East
16 Baton Rouge Parish ought to know when that stopped, when
17 these applications were no longer legitimate because the
18 manufacturing was not happening.

19 From what I can tell, the Board also doesn't
20 get information at the end of the five years or 10 years
21 of the original application about whether the jobs that
22 were promised have actually been sustained. That seems
23 like really basic information that the Board members
24 ought have before they consider a renewal.

25 I also know from a recent Pugh Foundation



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1 evaluation of Louisiana's tax exemption evaluation
2 process that Louisiana is one of the only states where
3 the same entity that grants exemptions evaluates their
4 program. I'm not sure if that's LED or this Board.

5 The auditor doesn't evaluate the program
6 because it's state money. Local governments still, some
7 of them at least, trust that you are making responsible
8 decisions at the state level about their money and have
9 been for the last 85 years, but as others have said,
10 when 99.9 percent of those applications have been
11 approved, when a lot of our local property tax money is
12 going to support these industries, and there's no --
13 apparently no real evaluation of this program, with all
14 the money that is spends or gives away, that's a
15 problem. I would agree with Ms. Hastings that the
16 process is broken.

17 This Board is a sham. If you don't have the
18 information to make real decisions about the
19 applications that are before you, what are you here for?

20 Thank you.

21 MR. JONES: Thank you, sir.

22 Ms. Carlson.

23 MS. CARLSON: Lady Carlson, 7640 LaSalle in
24 Baton Rouge.

25 And, first, let me say that I realize it's



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1 been a long day and you are a Board that's been
2 appointed, you're not getting paid and you're reviewing
3 applications, and so first of all, thank you, because,
4 again, it's been a long day. But I also want to say
5 this: The Board does not seem to have -- does not seem
6 to have an exemption that it doesn't like because it
7 grants all of the exemptions.

8 And my other question is this: The staff
9 went to Genesis to check out was it a manufacturer. Who
10 on the staff? Who's qualified to make that
11 determination? Is there an engineer, is there -- so
12 that there has to be more than the staff going and
13 saying -- and people at the company saying "We're a
14 manufacturer," and they take that. I mean, there has to
15 be some proof. What is the proof? The proof of the
16 pudding is in the pudding. What is the proof that the
17 staff got that it's a manufacturing? And I think until
18 they ask answer that question -- I think you shouldn't
19 prove these, but I think they need to answer that
20 question. And I think that, look, we pay taxes, and
21 when you exempt this money, then we pay for it. We make
22 it up. That's why our schools are falling apart, our
23 infrastructure is falling apart. And so we're asking
24 you to do your due diligence. Who makes the
25 determination? Does they say to the staff, "Yes, we



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1 are"? Who makes that determination? And I think until
2 you have an in-depth, detailed report about whether or
3 not this is a manufacturer, I think you shouldn't
4 approve it.

5 Thank you.

6 MR. JONES: Thank you, Ms. Carlson.

7 MR. WALTZER: Joel Waltzer, 3201 General De
8 Gaulle, New Orleans 70114 here, attorney on behalf of
9 Together Louisiana.

10 We previously provide you with evidence that
11 this was not a manufacturer, that this was a rail yard.

12 MR. JONES: I'm sorry?

13 MR. WALTZER: A rail yard, a rail terminal.
14 It's evident when you look on Google Earth that it's a
15 rail terminal. It's an "8," rails come in, four tanks,
16 it's offloaded to the tanks and then it's put in a
17 pipeline. It's a transportation company. It self
18 identifies -- if I'm not mistaken, the NAICS code for
19 this is transportation. It's not a manufacturer. It's
20 not a 3300 or a 3200. They're paid to move stuff, put
21 it in a tank and then pipe it to a refinery. He said
22 they don't own the oil, that's what the refinery owns,
23 and then the refinery, they ship it in, offload it, put
24 it in a tank.

25 According to the DEQ -- and I've looked



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1 through the permits -- there's no blending equipment,
2 there's no on-site storage or chemical additives, unlike
3 the other one. There's just the crude, and there's a
4 heating element to it to keep it viscous enough to move
5 through a pipeline, but that's what crude is going to do
6 anyway. They're going to be heating it in a railcar,
7 the transportation comp, so it doesn't glum up and
8 stick.

9 It's not a manufacturer. If you read the
10 process that they described themselves in the DEQ
11 permits, which is also done under oath, they say "We're
12 a transportation company. We basically move, you know,
13 oil." Okay.

14 So is there some element of -- there's no
15 blending equipment that I can see on any of the tanks.
16 There's no blending equipment referenced in any of the
17 DEQ applications. So they may be mixing different
18 grades of crude in a single tank and then pumping it
19 out, but that's not making them a manufacturer; right?
20 I mean, essentially anybody -- and I made it a little --
21 you know, it's true, I'm a lawyer, you know, I purchased
22 this machine and hit the print button and it takes --
23 infuses and dyes and changes the chemical composition of
24 the dyes and infuses it on another input, which is the
25 pulp, you know, of a paper and then it comes out. That



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1 doesn't make me a manufacturer; right?

2 And so I understand that this is at a
3 different scale, but the Supreme Court tells you you
4 need to narrowly construe your authority; right, because
5 you're dealing with the public fisc, and because this is
6 an exception to the rule that everybody pays their
7 taxes.

8 So because they, themselves, have admitted
9 into the records of the DEQ and the rec- -- that should
10 be all you need. There is your reasonable doubt, and
11 you resolve the reasonable doubts against the applicant
12 in these situations. That's what the Supreme Court has
13 said.

14 So, you know, it's a little concerning to me
15 that we would go out and do a site inspection, you know,
16 there are 30, and 15 are pulled off because what? We
17 couldn't find the evidence that the prop- -- "Oh, it
18 must be somewhere else." Well, did we go somewhere else
19 and confirm that that property was somewhere else, and,
20 if so, why was it -- I mean, they all had the address on
21 it. You know, they all had the same place, the Scenic
22 Yard, Baton Rouge, the same company, which, by the way,
23 is a Shell company, the one that's applying. And I
24 believe the facility is actually run by a different
25 company; right?



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1 So what I've heard has not changed my
2 initial review. Maybe it -- you know, again anytime
3 you're storing products or you're doing something, I
4 mean, you got to look at really what fundamentally what
5 this is, you know. And in the case of a manufacturer,
6 fine, it's a manufacturer. In the case of a storage
7 company, that's what it is. We're not going to get
8 around it by saying "Well, we're moving stuff around,"
9 you know. And that's my view. I believe that's what
10 the law requires, and I haven't heard anything to --

11 MR. JONES: I think you're starting to
12 repeat, so I -- if you have something add, I don't want
13 to cut you off, but you're starting to repeat.

14 MR. WALTZER: Well, I'm actually winding
15 down.

16 MR. JONES: Okay. Mr. Havard has a
17 question.

18 MR. WALTZER: So I'll be happy to answer any
19 questions. I just wanted to make sure that the evidence
20 that I put in before is still part of the record.

21 MR. JONES: It is.

22 MR. WALTZER: And ask that if there is other
23 evidence, that we be provided with it because I've asked
24 for it before and we haven't been provided any other
25 evidence now other than the testimony -- is that you who



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1 went or -- I mean, are we hearing firsthand information
2 from LED?

3 MR. JONES: Yes, you're hearing firsthand,
4 yes.

5 MR. HAVARD: I have a question for you. You
6 mentioned the codes. What codes are they?

7 MR. WALTZER: The NAICS code?

8 MR. HAVARD: Yes. What is that code?

9 MR. WALTZER: It was on their application, I
10 believe.

11 MR. HAVARD: And is that a manufacture- --
12 what is that?

13 MR. JONES: What is the NAICS code? I think
14 you give it to us a minute ago.

15 MR. USIE: The one listed on here is 324110.

16 MR. WALTZER: The other thing I'm going to
17 ask is that we verify; right? We verify information
18 that's been given to us. An when I say that, I mean all
19 of these companies, and you included, have to put the
20 code when you submit tax forms to the IRS, that it would
21 be probably a pretty good -- a pretty good check for
22 this company, for this Board to require that information
23 as opposed to asking an applicant "What's your SIC
24 code?" Well, you know, somebody that's not scrupulous,
25 and I'm not suggesting that you are, that they would



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1 just write in what they want. That's something that you
2 file with the government, and that has more credibility.

3 MR. JONES: Secretary Pierson.

4 SECRETARY PIERSON: Genesis is a big company
5 with multi-state operations. We're not talking about
6 what their NAICS code is. We're looking at a project
7 located in Louisiana. The renewal is based on a
8 contract that was considered more than five years ago by
9 a different Board and granted.

10 Today we have an engineer that's testified
11 versus your view from Google. We have had LED personnel
12 on the ground at this location to verify that it's a
13 blending operation. And I don't know what more we can
14 provide, but you can paint the partial pictures of a
15 logistics company, which may be dominus blanc (sic)
16 their operations at a headquarters somewhere, they just
17 do paperwork. But we're talking specifically about the
18 Louisiana element that's engaged in blending here. So
19 we need to narrow the focus onto the topic that's before
20 the Board.

21 MR. WALTZER: The information that I'm
22 giving you is based on this Louisiana corporation, and I
23 believe it came from Dun & Bradstreet that gives you the
24 SIC code or the NAICS and it is limited. And it's not
25 my opinion. I mean, it's just research, basic research



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1 I did when I looked at their project that -- their
2 business description to the Louisiana Department of
3 Environmental Quality because they have to get permits
4 and when I looked at their business description on their
5 website. I mean, you know, so this isn't my -- I mean,
6 I'm reporting facts to you, and I'm asking you to
7 consider the fact and develop other evidence, and so
8 I'm -- what I'm hearing is -- again, I'm making my
9 public comment to say that nothing that I've heard is
10 overcoming their own words to the LDEQ in three or four
11 different applications in their own words and on Dun &
12 Bradstreet (sic) on what is this SIC code. I believe it
13 is -- I mean, as I said, it's in the original comments
14 that we made, but I believe -- what is it?

15 MS. CHENG: 324110.

16 MR. JONES: What is that?

17 Ms. CHENG: Industry comprises of
18 establishments primarily engage in refining crude
19 petroleum into refined petroleum.

20 MR. WALTZER: Right. And that's not the
21 right one. In other words, when you research the --

22 MS. CHENG: Blending or compounding refined
23 petroleum to make lubricating oils, greases, and/or
24 refining used petroleum, lubricating oils.

25 MR. JONES: I need -- I appreciate -- you



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1 need to read it a little bit more carefully. You're
2 kind of blending your words as well as you're blending
3 petroleum. So I need to hear it better. Thank you.

4 MR. USIE: So it's petroleum refining
5 involves one or more of the following activities:
6 Fractionation, straight distillation of crude oil and
7 cracking. And then it says "cross references below,"
8 and they mention blending or compounding refine
9 petroleum to make lubricating oils and greases and/or
10 re-refining used petroleum lubricating oils are
11 classified -- you also have blending purchased bio
12 diesel fuels and purchased refined petroleum listed.

13 MR. HAVARD: Purchased and refined
14 petroleum; is that correct, is that what you said?

15 MR. USIE: Refined petroleum.

16 MS. CHENG: Blending purchased.

17 MR. HAVARD: I don't have it in front of me
18 right now, but I was looking, and maybe this is a
19 question for the company, but when I looked it up on the
20 website, just their information, they're a logistics and
21 transportation company. That's what they define
22 themselves as. They're also -- having been part of the
23 legislature at one time and transportation chairman,
24 we -- I think they're regulated by the Department of
25 Transportation, not a manufacturer. So they're



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1 regulated by the Department of Transportation because
2 they are a logistics and transportation company.

3 And I guess my next question would be to the
4 staff is are we operating under the 50 percent rule
5 still or -- where 50 percent of the time they have to be
6 a manufacturer in operation --

7 MS. CHENG: No. That's not part of ITEP
8 rules. If they're manufacturing at the site, then
9 they're eligible for the program.

10 MR. HAVARD: Okay.

11 MS. CHENG: So just because that company is
12 a logistics and transportation company, if they're doing
13 manufacturing activity at that site, they would be
14 eligible for the program.

15 MR. HAVARD: And why would they not -- why
16 would they break it down into MCAs not do one
17 application then for that one particular site rather
18 than keeping it under the \$5-million mark? If you look
19 at the -- if I you look at a application, every one of
20 them is less --

21 MS. CHENG: At the time, they may not have
22 filed an advance notification, so it was allowed for
23 them to file individual applications of individual
24 projects that were completed under \$5-million.

25 MR. HAVARD: Okay.



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1 MR. BAGERT: Broderick Bagert with Together
2 Louisiana. I do just want to speak to that issue.

3 If this had been a single application, and
4 presuming that there's blending happening on the
5 location, then the question would be a difficult one to
6 ascertain, is enough blending going on there to make the
7 project, as a whole, a manufacturer? That's not the
8 scenario we're facing. It's broken into 33 separate
9 projects; right? So the question is which ones pertain
10 to manufacturer blending, and which do not? And the
11 notion that they all do really begs credibility. I
12 mean, it's a \$109-millions. If that is not the entirety
13 of the value of the property there, it is really close
14 to it.

15 So I would submit that is entirely
16 implausible and just factually not correct that all of
17 these pertain to blending because there's not enough
18 value left over to do the other things they do because
19 they certainly are, if they are blending, also a rail
20 facility, also a pipeline facility, also a terminal. So
21 they're not all one application, they're separate
22 applications. The question is which of these pertain to
23 blending?

24 The staff has presented the conclusion that
25 there's manufacturing going on there because blending is



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1 going on there. The same staff that reported back to
2 you at the last meeting that "We verified that this is a
3 manufacturer." "Did you go see it?" "No, but we can
4 verify it" -- and I'm paraphrasing, but I think
5 accurately -- "We can verify it because if they weren't,
6 they wouldn't have gotten an original exemption"; right?
7 When the whole question is whether they are or not. And
8 that is like saying "I don't care what security footage
9 you're looking at, I couldn't have robbed that bank
10 because that would have been illegal"; right?

11 So now they've gone and done a site visit and
12 said there's blending happening there, therefore, all of
13 these applications -- there is no possible way that the
14 entirety of the value of that plant is dedicated to
15 blending. So without determining which of these,
16 there's no way to split them out.

17 At this point now, almost a year in, you've
18 got to say they have not met the threshold, and without
19 disaggregating these and saying which specifically have
20 to do with the blending feature, it's just not
21 responsible. It's not within the purview or authority
22 of this Board to approve some 33 applications as though
23 they relate to blending when they factually do not.

24 MR. JONES: Thank you, Mr. Bagert.

25 MS. CHENG: I do want to say, at the site



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1 inspection, the employees that took us around the entire
2 site did show us how every single one of these contracts
3 and the assets associated with them did tie back to
4 their process, if that helps anything.

5 MR. JONES: So is it fair to say that in
6 your mind or in the staff's mind each one of the
7 contracts did relate to manufacturing?

8 MS. CHENG: Yes, sir.

9 MR. JONES: Were there any contracts that
10 were left off because they related to logistics or
11 transportation?

12 MS. CHENG: No. They were all -- all the
13 assets were necessary for their blending process.

14 MR. HAVARD: When an applicant applies to
15 LED, do they provide like PNIDs or piping and instrument
16 drawing, diagrams, et cetera, of how that process works?

17 MS. CHENG: No, sir, but they did show us at
18 the site inspection.

19 MR. HAVARD: Okay.

20 MR. JONES: Mr. Nassar.

21 MR. NASSAR: Have we ever thought about
22 having a third-party auditor go in to audit to see how
23 much crude or raw is actually brought in, how much is
24 blended, a third-party, impartial party to give us an
25 audit or report on what is actually taking place, a



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1 professional?

2 MR. JONES: Ms. Bourgeois, you're at the
3 table. Do you have something to add to this discussion?

4 MS. BOURGEOIS: Well, I guess just to
5 quickly address Mr. Nassar, we have the resources that
6 we have. We don't have on-staff auditors that could do
7 that. We would need basically an appropriation and a
8 new position.

9 But with regard to the individual MCA
10 applications, the rules as they stood in 2016, these
11 applications, as I understand, were part of a larger
12 project for the manufacturing establishment. The fact
13 that they're broken down in individual applications is
14 immaterial to the fact that they're part of a larger
15 product, as an MCA is defined by those rules.

16 MR. HAVARD: Well, they did that so they
17 wouldn't have to apply for advance application; correct?

18 MS. BOURGEOIS: Well, they had the option.
19 They had the option to file an advance and, you know,
20 have it all under one or they had the option to do the
21 MCA process, which is what they chose.

22 MR. JONES: Which was allowed under the
23 rules at the time.

24 MS. BOURGEOIS: Correct.

25 MR. JONES: Mr. Nassar.



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1 MR. NASSAR: I understand that you don't
2 have the staff to do it. I guess my point was have we
3 ever thought about hiring a third-party as far as a
4 contract? Because obviously this is a major issue that
5 keeps come up with this particular company.

6 MS. BOURGEOIS: Well, the way I see the
7 process and how it pans out is companies file a lot of
8 documents with LED and they sign them under oath and
9 then they come to you and they give you testimony. And
10 so the companies explain to you what they do, how they
11 qualify. If we have -- if the staff has questions, they
12 go back, they ask those questions. If the Board members
13 have questions, if anybody has questions, we look into
14 those and we get answers.

15 MR. JONES: I'm sorry. I think Mr. Edwards,
16 I believe.

17 MR. MORELAND: Moreland.

18 MR. JONES: Forgive me. I'm sorry.

19 MR. No problem.

20 MR. JONES: Say your name again, please, for
21 the record.

22 MR. MORELAND: Rick Moreland, 1723 Blouin
23 Avenue, Baton Rouge.

24 I read through these applications. I did a
25 search for the word "blend." There was no mention of



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1 blending in any one of these 33 applications. I saw it
2 in lots of other companies' applications. They
3 mentioned blending tanks, blending equipment. In these
4 applications, I saw offloading, uploading, nothing about
5 blending or anything like blending.

6 I don't know if that's pertinent, but that's
7 what I saw in the applications.

8 MR. JONES: Thank you, Mr. Moreland.

9 MR. JONES: All right, ladies and gentlemen.
10 Any other questions or comments from the Board?

11 (No response.)

12 MR. JONES: Questions or comments from the
13 public?

14 (No response.)

15 MR. JONES: We have a -- I'm sorry.
16 Mr. Holley.

17 MR. HOLLEY: Well, I'm reluctant to, but I
18 want to assure you that not every member of this Board
19 is a rubber stamp for every application that comes
20 across here. You may think that, but that's not true.
21 This has been a difficult decision for all of us because
22 of this so-called blending. So I went to the rule book
23 and I looked at the word, the definition of
24 "manufacturing," and it is "Working raw materials by
25 means of mass or custom production, including



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1 fabrication, applying manual labor or machinery into
2 wares suitable for use or which gives shapes, qualities
3 or combinations to matter which already has gone through
4 some artificial process."

5 That's what we've got to live with. That's
6 the law. So it's easy to sit out there and say "You're
7 rubber stamping this stuff," but we've got to go by this
8 rule book. If you don't like it, change the rules.

9 MR. JONES: Thank you, Mr. Holley.

10 All right. We have a motion to approve.

11 All in favor, say "aye."

12 (Several members respond "aye.")

13 MR. JONES: Any opposed?

14 MR. HAVARD: Nay.

15 MR. JONES: Nay. There are two "nays."

16 The motion carries.

17 MS. SIMMONS: Who was the other person that
18 did not vote yes? Mr. Havard and who else?

19 MR. JONES: Mr. Havard and Mr. Jones.

20 MR. HOLLEY: I abstained. I didn't vote.

21 MR. JONES: Mr. Holley abstains.

22 MS. SIMMONS: Thank you.

23 MR. JONES: All right. What's next,

24 Mr. Usie.

25 MR. USIE: Next we have late renewals. One



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1 is requesting deferral. It's 20150339, Mezco
2 Properties, LLC in Lafayette Parish.

3 MR. JONES: Motion to approve the deferral
4 of Mezco Properties.

5 Motion from Mr. Havard; second from Ms.
6 Davis.

7 Question or comments from the Board?
8 (No response.)

9 MR. JONES: Question or comments from the
10 public?

11 (No response.)

12 MR. JONES: There being none, all in favor,
13 say "aye."

14 (Several members respond "aye.")

15 MR. JONES: Any opposed?

16 (No response.)

17 MR. JONES: That one is deferred till the
18 next meeting.

19 MR. USIE: 20140054, Boh Bros. Construction
20 Company, LLC, Orleans Parish. Initial contract
21 expiration date 7/31 of 2020, late renewal request date
22 9/4 of 2020.

23 MR. JONES: Is anyone here from Bo. Bros.?
24 Yes, ma'am.

25 MS. TALBOT: Hi. I'm Brittney Talbot. I'm



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1 a Senior Accountant at Boh Bros.

2 MR. JONES: Okay. What happened on this,
3 Ms. -- Talbot; is that right?

4 MS. TALBOT: Talbot, yes.

5 MR. JONES: What happened, Ms. Talbot?

6 MS. TALBOT: So the person that originally
7 did the application for the company left abruptly in
8 2018. We called in 2019 to get access to the project on
9 the FastLane and were told at the time -- we talked to
10 Kristin Cheng -- that we were good to go.

11 We got access for the project and that our
12 renewal was 12/31/202 and that we couldn't start the
13 renewal process for six months before that. So we were
14 under the assumption that we could start the process on
15 7/1 of this year and we had until 12/31. So when I
16 submitted on 9/4, I thought I was way ahead of the game,
17 and then later found out that Orleans Parish has an
18 earlier date of 7/31 because their tax roll is ahead --
19 yeah. So we really thought we were ahead of the game,
20 and we're sorry to take up your time today. You know,
21 we thought we would get it done and any hiccups we had,
22 we would be able to solve it before December. And
23 unfortunately we were actually two weeks behind the
24 COVID extension that was given.

25 MR. JONES: Okay. So what is normal --



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1 you're a couple months late, but that will cost -- that
2 has been our standard is a one-year penalty on the
3 exemption. That may or may not be what happens right
4 now, but that has been the standard for the Board.

5 What is the Board's pleasure?

6 DR. W. WILSON: Penalize one year, for the
7 one year.

8 MR. JONES: We have a motion from Dr. Wilson
9 for a one-year penalty.

10 Do I have a second?

11 MR. MOSS: Second.

12 MR. JONES: Second from Mr. Moss.

13 Any questions or comments from the Board?

14 MR. HOLLEY: How many months was it? I'm
15 sorry.

16 MR. JONES: It's literally, yeah, two weeks.

17 MR. HOLLEY: Two weeks?

18 MR. JONES: Well, it's a month.

19 MS. TALBOT: Well, the extension was August
20 23rd.

21 MR. JONES: Right.

22 MS. TALBOT: We submitted it on 9/4.

23 MR. JONES: Right.

24 MS. MALONE: I'd like to offer an alternate
25 motion.



1 MR. JONES: Okay, Ms. Malone.

2 MS. MALONE: To approve with no penalty for
3 the -- considering the information and the situation and
4 circumstances.

5 MR. JONES: Okay. We have an alternate
6 motion.

7 MR. MCINNIS: Second.

8 MR. JONES: Okay, Mr. McInnis.

9 We have an alternate motion on the floor
10 right now to approve the renewal without penalty.

11 Any question or comments from the Board?

12 (No response.)

13 MR. JONES: Any questions or comments from
14 the public?

15 (No response.)

16 MR. JONES: All right. Looks like we're
17 ready to vote.

18 All in favor, say "aye."

19 (Several members respond "aye.")

20 MR. JONES: Any opposed?

21 MS. COLA: Nay.

22 MR. NASSAR: Nay.

23 MR. JONES: There's one, two, three "nays."

24 Motion carries.

25 MS. TALBOT: Thank you so much.



1 MR. JONES: Thank you, Ms. Talbot.

2 Next, Mr. Usie.

3 MR. USIE: 20121269, Drake Specialties, LLC,
4 Lafayette Parish. Initial contract expiration date
5 12/31 of 2017. Late renewal request date 8/14 of 2018.

6 MR. JONES: Do we have anybody here from
7 Drake Specialties?

8 Yes, ma'am. State your name and your
9 position with the company, please.

10 MS. SONNIER: It's Karen Sonnier,
11 Administrator, like part owner, but I'm not a managing
12 partner.

13 MR. JONES: Okay. All right.

14 MS. SONNIER: I'm going to try to answer
15 this the best I can.

16 MR. JONES: Yeah, tell us what happened.

17 MS. SONNIER: The guy that was supposed to
18 do this is actually on vacation out right now and he
19 wasn't here at that time. We had an office manager who
20 take care of everything, and, actually, it was filed,
21 from what he's telling me, the expiration notice was on
22 the 18th. We filled it on August 14th. And that was
23 actually my fault. I was kind of just in the middle of
24 them two filling in paperwork, and I thought it went
25 through. I sent it to a girl named Kate, and looking



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1 back in my e-mails, I never got a reply from her, so I
2 thought we were renewed and ready to go until we got a
3 late notice that we were -- the taxis were going up.
4 That's kind of how I found out. I thought it was all
5 taken care of, although I was not the one initially in
6 charge of this, just filling in.

7 MR. JONES: I understand. The standard
8 penalty for this would be a one-year penalty.

9 What is the pleasure of the Board?

10 We have a motion from Mr. Allain for a
11 one-year penalty.

12 Do I have a second?

13 MS. COLA: Second.

14 MR. JONES: Second from Ms. Cola.

15 Any comments or questions from the Board?

16 (No response.)

17 MR. JONES: Comments or questions from
18 public?

19 (No response.)

20 MR. JONES: There being none, all in favor,
21 say "aye."

22 (Several members respond "aye.")

23 MR. JONES: All right. It's approved.
24 You'll still get a four-year benefit, but a one-year
25 penalty.



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1 MS. SONNIER: Yeah. Thank you.

2 MR. JONES: Thank you.

3 MR. USIE: Next we have 20150229, Etheredge
4 Electric Company, LLC in Caddo Parish. Initial contract
5 expiration date 12/31 of 2019. Late renewal request
6 date July 8th of 2020.

7 MR. JONES: Is someone here -- oh, she's
8 back.

9 MS. MANESS: Right here.

10 MR. JONES: State your name again for the
11 record, please.

12 MS. MANESS: Olivia Maness, CFO for
13 Etheredge Electric.

14 MR. JONES: Okay. What happened here?

15 MS. MANESS: We had a previous CFO, who her
16 time with the company ended unexpectedly and then I
17 subsequently came in and there was just catch up, me not
18 knowing what all was out there, not having passwords,
19 access to things, so we just -- I wasn't aware of all of
20 the contracts that we had out there. So once I became
21 aware, I did file late.

22 MR. JONES: I guess the most operative
23 question is I presume you've implemented some sort of
24 policy to make sure this doesn't happen again?

25 MS. MANESS: That is correct.



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1 MR. JONES: That's what I would hope.
2 All right. Entertain a motion from the
3 Board.

4 Motion from Mr. Havard for a one-year
5 penalty; second from Dr. Wilson.

6 Any questions or comments from the Board?
7 (No response.)

8 MR. JONES: Questions or comments from the
9 public?

10 (No response.)

11 MR. JONES: Seeing none, all in favor, say
12 "aye."

13 (Several members respond "aye.")

14 MR. JONES: Any opposed?

15 (No response.)

16 MR. JONES: Motion carries.

17 MS. MANESS: Thank you.

18 MR. USIE: 20131046, Folger Coffee Company,
19 Orleans Parish. Initial contract expiration 7/31 of
20 2019. Late renewal request date February 26 of 2020;
21 and we have 20131047, Folger Coffee Company, Orleans
22 Parish. Initial contract expiration 7/31 of 2019. Late
23 renewal request date February 26 of 2020.

24 MR. LEONARD: Jimmy Leonard again, Advantous
25 Consulting.



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1 As we were working with Folgers and all of
2 the other matters, these late renewals were identified
3 and filed, and we have worked with Folgers to ensure
4 that their tax calendars will not allow this to happen
5 again.

6 MR. JONES: Entertain a motion that would --
7 standard practice would be a one-year penalty for each
8 of those two.

9 Mr. Nassar; second from Mr. Moss.

10 Questions or comments?

11 (No response.)

12 MR. JONES: Seeing none, public?

13 (No response.)

14 MR. JONES: Seeing none, all in favor, say
15 "aye."

16 (Several members respond "aye.")

17 MR. JONES: Motion carries.

18 MR. USIE: 20150152, Nalco Company, St. John
19 the Baptist Parish. Initial contract expiration 12/31
20 of 2019. Late renewal request date June 16th of 2020;
21 20150207, Nalco Company, St. John the Baptist Parish.
22 Initial contract expiration 12/31 of 2019. Late renewal
23 request date June 16th of 2020; 20150246, Nalco Company,
24 St. John the Baptist Parish. Initial contract
25 expiration of 12/31 of 2019. Late renewal request date



1 June 18th of 2020; 20140247, Nalco Company, St. John the
2 Baptist Parish. Initial contract expiration 12/31 of
3 2019. Late renewal request date June 16th of 2020.

4 MR. JONES: Okay.

5 MR. GRIFFIN: Good afternoon.

6 MR. JONES: State your name for the record,
7 please, and position with the company.

8 MR. GRIFFIN: Richard Griffin. I'm with
9 DuCharme McMillen, and we represent Nalco Company.

10 MR. JONES: Great. Tell us what happened on
11 the late renewal.

12 MR. GRIFFIN: We created the renewals, it
13 looks like in '19 an sent them over to the company for
14 signatory signing and paying of the fee. And this was
15 before I came on with DuCharme, so what I was told is
16 that just basically they didn't keep track close enough
17 of what the company was doing and the company thought
18 that the renewal had been submitted and we thought it
19 had been submitted, but the signature or the fee had not
20 been paid.

21 And so we're going to make sure in the
22 future that, you know, one, we have a deadline for when
23 they're going to respond, and, two, we've reached out
24 them and let them know that "Hey, your renewal's coming.
25 You have to respond by such and such date. If you



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1 don't, we'll get back with you and make that this doesn't
2 happen again."

3 MR. JONES: Okay. The standard would be a
4 one-year penalty. I'll entertain that motion.

5 From Dr. Wilson; second from Mr. Saizan.
6 Any questions or comments from the Board?
7 (No response.)

8 MR. JONES: Seeing none, questions or
9 comments from the public?

10 (No response.)

11 MR. JONES: Seeing none, all in favor, say
12 "aye."

13 (Several members respond "aye.")

14 MR. JONES: Any opposed?

15 (No response.)

16 MR. JONES: There is no opposition. Motion
17 carries.

18 MR. GRIFFIN: Thank you.

19 MR. JONES: Thank you appreciate you being
20 here.

21 MR. USIE: 20141142, Riverland Industries,
22 Inc., East Baton Rouge Parish. Initial contract
23 expiration 12/31 of 2019. Late renewal request date
24 March 5th of 2020.

25 MR. JONES: Hi. How are you? State your



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1 name for the record, please.

2 MR. NICHOLS: Dustin Nichols. I'm site
3 manager at Riverland.

4 MR. JONES: Okay.

5 MR. NICHOLS: We outsourced our ITEP to a
6 individual who dropped the ball, but since then, we've
7 fired that individual and hired another consultant Group
8 and -- Didier Consultants, and so this won't be a
9 problem moving forward.

10 MS. BOATNER: Rhonda Boatner, Didier
11 Consultants. And if you notice on the timely renewals,
12 we did renew an application for them. So, no, this will
13 not happen again.

14 MR. JONES: Understand. Reliance has been
15 stated on the record, so --

16 MS. BOATNER: Most definitely.

17 MR. JONES: All right. Again, a standard
18 would be a one-year penalty.

19 We have a motion from Mr. Havard; second
20 from Mr. Moss.

21 Questions or comments?

22 (No response.)

23 MR. JONES: Seeing none, from the public?

24 (No response.)

25 MR. JONES: Seeing none, all in favor, say



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1 "aye."

2 (Several members respond "aye.")

3 MR. JONES: All right. Thank you, sir.

4 MR. USIE: 20150402, Sterling Sugars, LLC,
5 St. Mary Parish. Initial contract expiration 12/31 of
6 2019. Late renewal request date July 16th of 2020.

7 MR. JONES: Yes, ma'am. Would you state
8 your name and your position with the company?

9 MS. GARY: Hello. My name is Ashley Gary.
10 I'm the CFO for Sterling Sugars.

11 MR. JONES: Okay.

12 MS. GARY: We have several locations. We
13 represent -- we are a sugar mill here in Louisiana, and
14 we have several locations throughout the state. Each
15 one of our sugar mills operates independently. The
16 staff member that I had that was in charge of this
17 application at Sterling Sugars missed the deadline.
18 When she realized that she had missed the deadline, she
19 notified me, we filed the renewal application.

20 We now apologize that we missed our renewal
21 deadline. We understand that there is a one-year
22 penalty, and going forward, I have it marked on
23 calendars to remind all of my staff at all of our
24 operations and locations to make sure any renewals that
25 we have going forward are attended to.



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1 MR. JONES: Standard one-year penalty.
2 Motion from Ms. Davis; second from
3 Mr. Toups.

4 Questions or comments?
5 (No response.)

6 MR. JONES: Seeing none, questions or
7 comments from the public?

8 (No response.)

9 MR. JONES: Seeing none, all in favor, say
10 "aye."

11 (Several members respond "aye.")

12 MR. JONES: Motion carries.

13 MS. GARY: Thank you.

14 MR. JONES: Thank you. Appreciate you.
15 All right.

16 MS. COLA: Did we go through Mezco?
17 I'm sorry. I can't hear you, Ms. Cola.

18 MS. CHENG: We deferred that one.

19 MR. JONES: We deferred that one, yes,
20 ma'am.

21 MS. COLA: Okay.

22 MR. JONES: All right. Ms. Cheng.

23 MS. CHENG: We have 32 change in name
24 contract amendment requests: Boise Packaging &
25 Newsprint, LLC, Contracts 20130822-A, 20141044,



1 20151311, 20160663, 20160664, 20160907, 20160915,
2 20160916, 20160917, 20160918, 20160919, 20160920,
3 20160921, 2016022, 20160923, 20160927, 20160928,
4 20160929, 20160930 are changing their name to Packaging
5 Corporation of American, and that's in Beauregard
6 Parish; Nalco Company, Contracts 20130441, 20140493 and
7 20160686, are changing their name to ChampionX, LLC in
8 Lafayette Parish; and Nalco Company, Contracts 20110112,
9 20110462, 20140461, 20150152 20150207, 20150246,
10 20150247, 20160707, 20160762, and 20160768 are changing
11 their name to ChampionX, LLC in St. John the Baptist
12 Parish.

13 MR. JONES: All right. We have these before
14 us. I would accept a motion to accept the changes in
15 name only.

16 We have a motion from Mr. Toups; second from
17 Ms. Malone.

18 I know y'all are getting tired. Y'all hang
19 with us a little while longer.

20 Any question or comments from the Board?

21 (No response.)

22 MR. JONES: Seeing none, any questions or
23 comments from the public?

24 (No response.)

25 MR. JONES: Seeing none, all in favor, say



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1 "aye."

2 (Several members respond "aye.")

3 MR. JONES: Any opposed?

4 (No response.)

5 MR. JONES: There is no opposition. Motion
6 carries.

7 MS. CHENG: We have three change in location
8 contract amendment requests: DOW Chemical Company,
9 Contract 20150367, the current contract location is
10 21255 LA Highway 1 South, Plaquemine, Louisiana 70764,
11 West Baton Rouge Parish. The new address is 21255 LA
12 Highway 1 South, Plaquemine, Louisiana 70765 in
13 Iberville Parish; Peppers Unlimited of Louisiana,
14 Contract 20180500, current location on the contract is
15 P.O. Box 211, St. Martinville, Louisiana 70582 in St.
16 Martin Parish, and the new address will be 602 West
17 Bridge Street, St. Martinville, Louisiana 70582 in St.
18 Martin Parish; and Shintech Louisiana, Contract
19 20180261, current location 26270 Highway 405,
20 Plaquemine, Louisiana 70764 in Iberville Parish, new
21 location 28740 Highway 405, Plaquemine, Louisiana 70764
22 in Iberville Parish.

23 MR. JONES: Any comments or questions?

24 (No response.)

25 MR. JONES: All right. Comments or



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1 questions from the public?

2 (No response.)

3 MR. JONES: There being none, all in favor,
4 say "aye."

5 (Several members respond "aye.")

6 MR. JONES: Any opposed?

7 (No response.)

8 MR. JONES: There being none, motion
9 carries.

10 MS. CHENG: I have two full transfer of
11 contract tax exemption contracts: Equilon Enterprises,
12 LLC, d/b/a, Shell Oil Products US, Contract 20130142-A
13 is being transferred to Triton West, LLC in St. Charles
14 Parish; and Shell Chemical LP, Contract 20140590 is
15 being transferred to Triton West, LLC in St. Charles
16 Parish.

17 MR. JONES: Entertain a motion to approve
18 these transfers.

19 MR. NASSAR: So moved.

20 MR. JONES: From Mr. Nassar; second from
21 Mr. Briggs.

22 Any comments or questions from the Board?

23 (No response.)

24 MR. JONES: There being none, any comments
25 or questions from the public?



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1 (No response.)

2 MR. JONES: There being none, all in favor,
3 say, "aye."

4 (Several members respond "aye.")

5 MR. JONES: Any opposed?

6 (No response.)

7 MR. JONES: There is no opposition. The
8 motion carries.

9 MS. CHENG: We have eight partial transfer
10 tax exemption contract requests: Equilon Enterprises,
11 LLC, d/b/a Shell Oil Products US, Contract 20151505 is
12 retaining \$1,041,181 of assets in St. Charles Parish and
13 transferring \$46,503,352 of assets to Triton West, LLC
14 in St. Charles Parish; Equilon Enterprises, LLC, d/b/a
15 Shell Oil Products US, Contract 20161204 is retaining
16 \$4,463,787 of assets in St. Charles Parish and
17 transferring \$536,213 of assets to Triton West, LLC in
18 St. Charles Parish; Shell Chemical Company, Contract
19 20191226 is retaining \$8,715,632 of assets in St.
20 Charles Parish and transferring \$8,363,465 of assets to
21 Triton West, LLC in St. Charles Parish; Shell Chemical
22 Company, Contract 20110556 is retaining \$4,193,963 of
23 assets in St. Charles Parish and transferring \$188,112
24 of assets to Triton West, LLC in St. Charles Parish;
25 Shell Chemical Company, LP, Contract 20110560 is



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1 retaining \$4,228,900 of assets in St. Charles Parish and
2 transferring \$438,183 of assets to Triton West, LLC in
3 St. Charles Parish; Shell Chemical Company, LP, Contract
4 20110562 is retaining \$3,375,928 of assets in St.
5 Charles Parish and transferring \$597,830 of assets to
6 Triton West, LLC in St. Charles Parish; Shell Chemical
7 Company, LP, Contract 20131332 is retaining \$14,105,547
8 of assets in St. Charles Parish and transferring
9 \$112,878 to Triton West, LLC in St. Charles Parish;
10 Shell Chemical Company, LP, Contract 20140589 is
11 retaining \$52,527 of assets in St. Charles Parish an
12 transferring \$410,888 of assets to Triton West, LLC in
13 St. Charles Parish.

14 MR. JONES: All right. Entertain a motion
15 to approve these partial transfers of exemption
16 contracts.

17 Motion from Dr. Wilson; second from Mr.
18 Briggs.

19 Questions or comments from the Board?

20 (No response.)

21 MR. JONES: Seeing none, questions or
22 comments from the public?

23 (No response.)

24 MR. JONES: Seeing none, all in favor, say
25 "aye."



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1 (Several members respond "aye.")

2 MR. JONES: Any opposed?

3 (No response.)

4 MR. JONES: There is no opposition. Motion
5 carries.

6 MS. CHENG: We have cancelation of
7 contracts: Etheredge Electric Company, LLC, Contract
8 20190085 is requesting cancelation of their contact in
9 East Baton Rouge Parish due to location being closed.

10 MR. JONES: Entertain a motion to approve
11 the cancelation.

12 MR. MOSS: So moved.

13 MR. JONES: From Mr. Moss; second from Mr.
14 Toups.

15 Comment or questions from the Board?

16 (No response.)

17 MR. JONES: There is none, from the public?

18 (No response.)

19 MR. JONES: Seeing none, all in favor, say
20 "aye."

21 (Several members respond "aye.")

22 MR. JONES: There is no opposition. Motion
23 carries.

24 We're into our special requests now.

25 MS. CHENG: We have --



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1 MR. JONES: Several.

2 MS. CHENG: Five. The first one is from JMS
3 Foodservice, LLC where they're requesting the
4 consideration of their partial transfer of Contract
5 20140886-A to The Folger Coffee Company. JMS
6 Foodservice reports on the partial transfer of ownership
7 form received on 2/26/2020 that the transfer was
8 effective 1/18 of 2018, which is behind the three-month
9 time period allowed per ITEP rule.

10 MR. JONES: Okay. Oh, there you are.
11 Mr. Leonard, explain. First state your name and address
12 for the Board.

13 MR. LEONARD: My name is Jimmy Leonard,
14 Advantous Consulting. It's the same thing from earlier.
15 Board members, as we were putting together all of the
16 other information, we did a thorough vetting of all
17 matters relating to ITEP to Folgers that needed to be
18 addressed. We were unable to find that partial transfer
19 documentation, put the paperwork together and submitted
20 it to the Board for consideration.

21 This transfer was related to one of the
22 consolidation projects that was discussed earlier during
23 the Board, that the JM Smuckers company acquired the
24 facility in Harahan, and those assets were later -- as
25 you can see, there was 4.7-million of the assets that



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1 were acquired that were subsequently transferred over to
2 Orleans Parish.

3 MR. JONES: And so this was something that
4 had not been taking care of, but in the cleanup, you
5 realized it had not been taken care of?

6 MR. LEONARD: The asset, that is correct,
7 yes, sir.

8 MR. JONES: Was the property on the tax
9 rolls?

10 MR. LEONARD: The property was being
11 reported on the LAT 5A, which is the exemption form for
12 reporting property, and we were unable to find the
13 contract number for it, which was the flag, so we needed
14 the partial transfer.

15 MR. JONES: Okay. Staff, any comments on
16 this from y'all's -- recommendations from staff?

17 MS. CHENG: All other late partial transfers
18 have been approved by the Board previously.

19 MR. JONES: Okay. Any questions or comments
20 from the Board on this matter?

21 (No response.)

22 MR. JONES: First of all, let's have a
23 motion.

24 Is there a motion to approve the partial
25 transfer?



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1 Motion from Mr. McInnis; second from
2 Dr. Wilson.

3 Any other questions or comments from the
4 public?

5 (No response.)

6 MR. JONES: There being none, all in favor,
7 say "aye."

8 (Several members respond "aye.")

9 MR. JONES: Any opposed?

10 (No response.)

11 MR. JONES: There is no opposition. Motion
12 carries.

13 MR. LEONARD: Thank you very much.

14 MS. CHENG: Next special request is from
15 Raeford Farms of Louisiana, Application 20190276, ITE.
16 Upon approval by the Board of Commerce & Industry at the
17 February 21st, 2020 meeting, this ITEP application was
18 sent to the Lincoln Parish local bodies for
19 consideration. LED received a request from Raeford
20 Farms of Louisiana, LLC to appeal the Lincoln Parish
21 School Board's decision to deny their portion of ITE
22 property tax abatement at their online board meeting
23 held on May 12th, 2020 due to their belief the School
24 Board violated the ITEP rules by not establishing
25 guidelines for approval or denial.



1 The portion of ITEP rules that applies to
2 this is Section 503(h)(3).

3 MR. JONES: Let me be sure I understand.
4 Now, is there someone here from Raeford?

5 Help me -- I'm not -- I want to be sure I
6 understand the basis for your appeal. I know what the
7 agenda says, but walk me through it.

8 MR. BRODERICK: Just specific to the --
9 Jesse Broderick with Sumit Credits representing House of
10 Raeford, and this is -- you want to introduce yourself?

11 MR. TAUNTON: I'm Wayne Taunton, Operations
12 Manager for House of Raeford.

13 MR. JONES: Thank you, sir. Appreciate
14 y'all being here today.

15 So who wants to answer my question?

16 MR. BRODERICK: So to answer your specific
17 question, this is the very first application that the
18 school board ever had before them, and we feel that they
19 didn't fully truly understand what they were approving
20 or relying on, and then I feel that that's why there is
21 a rule in the rules that require that, you know, the
22 locals establish some sort of guidelines or some sort of
23 policies that they're going to go by in approving or
24 denying these applications.

25 We had tried numerous times to try to meet



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1 with the school board. They didn't want to meet with
2 us, and then COVID hit and we didn't get a chance to
3 meet with them. There was a council meeting, we got
4 deferred. We tried to meet again, did not get a chance
5 to meet. It feels like the decision had already been
6 made.

7 When we finally did go before the school
8 board, there was a motion to deny us before we finally
9 got our chance to explain this project to the school
10 board. It didn't seem to matter. They focused on the
11 fact that they had already started construction, that
12 they were already in the parish and denied this
13 application.

14 And so this is a big incentive for this
15 company. It's a new build. It's a green, green build
16 facility in North Louisiana.

17 So our basis for coming to you is to say
18 that they violated the rules by not having guidelines to
19 follow and not understanding what they were approving or
20 denying.

21 MR. TAUNTON: Yes, sir, if I may.

22 MR. JONES: Absolutely.

23 MR. TAUNTON: We were already in Lincoln
24 Parish with our old feed mill. We've been there 20
25 years. We decided to invest upwards 50-million in a



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1 facility which gives is upward mobility within our
2 killing facility. We're not just there. We didn't come
3 out to another parish or move in. We moved and stayed
4 within the parish. Just the sales tax alone from
5 construction is \$855,000 we've generated.

6 We just felt like the sheriff's department
7 and the police jury, you know, were in agreement with
8 us, and we just didn't feel like we had a fair share to
9 explain maybe how this worked and, you know, and where
10 the moneys were going to be going and how it was going
11 to be allocated.

12 MR. JONES: I think the thing I'm struggling
13 with is that I don't understand the rules to require
14 local government to have guidelines. I think the rule,
15 as I appreciate the rules, we ask them to make best
16 efforts to do so, but I don't know of any requirement
17 that they develop guidelines.

18 And Kristin or Tam, can y'all help me?

19 MS. CHENG: The rules just state that
20 "Within 60 days of the promulgation of these rules, the
21 local governmental entities for each parish, in
22 consultation with the parish's assessor and upon request
23 for the guidance from the Department, shall make best
24 efforts to develop reasonable guidelines for application
25 approval and/or denial, and if so desired, penalty



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1 guidelines for failure to achieve and maintain jobs
2 and/or payroll as required by the Exhibit A."

3 MR. JONES: Is there another rule that I'm
4 missing, Mr. Broderick, besides that one that actually
5 requires -- I mean, "best efforts" is one thing.

6 MR. BRODERICK: Well, it says "shall make,"
7 not "may make."

8 MR. JONES: Shall make --

9 MR. BRODERICK: There's not -- no other
10 rule, no, sir.

11 MR. JONES: Okay. All right. Because it's
12 my appreciation, at least, that -- and maybe this is
13 just one person on the Board, but it's my appreciation
14 that there's simply not a requirement that they develop
15 rules. You know, do we wish every local government
16 would because that way industry would know, you know,
17 what hoops have to be jumped through, but I don't
18 know -- I don't believe this Board can compel local
19 government to make rules. I don't think that's within
20 our power. I think that's the reason we developed the
21 "best efforts" language.

22 So if there's not a requirement that they
23 develop guidelines, I'm not sure there is a basis for an
24 appeal for their failure to do. So --

25 MR. BRODERICK: I mean, and if we can make



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1 one, I guess, request, then that would be can you
2 require them to meet with us and allow us to explain the
3 project to them?

4 MR. JONES: Mr. Broderick, I think you know
5 the answer to that. If I had that kind of power, this
6 would be a fun job.

7 MR. BRODERICK: But does this Board have the
8 authority to be able to say.

9 MR. JONES: No. We don't. We don't. I
10 think what happened after the Executive Order and we
11 developed the rules in 2018 or whenever it was, the
12 whole concept was to give local government a voice, but
13 we can't force them to -- I just don't -- my feeling, at
14 lease, is there's not a basis for an appeal. And under
15 those circumstances, I feel like the appropriate motion
16 right now is either whether to take up the appeal under
17 these circumstances, and I would entertain a motion at
18 this point whether to hear the appeal of Raeford House.

19 You kind of heard what the situation is
20 and --

21 MR. BRODERICK: I do have a letter from the
22 Mayor. I don't know if that will make a difference or
23 not.

24 MR. JONES: Yes, please. I know that Mayor
25 Walker from Ruston was here but had to leave to get back



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1 to Ruston. I know he made a written statement, so I
2 would want his written statement to be read into the
3 record.

4 MR. BRODERICK: Thank you. He just wanted
5 to reiterate what a great corporate citizen House of
6 Raeford has been in the community. He wanted to make it
7 aware that this was unanimously approved by the police
8 jury and the sheriff. They understand economic
9 development in the parish he. Wanted to, you know,
10 mention that there's 973 jobs in Bienville and Lincoln
11 Parish, 241 of those jobs live in Lincoln Parish.

12 And he had two points to make, and that was
13 the importance of the jobs that are being created. He
14 wanted to make sure that the Board understood that. And
15 also indirect jobs that come with this project.

16 And, lastly, the perception. That was his
17 biggest concern was the perception that this vote would
18 leave for other companies looking to move to Lincoln
19 Parish. He says "We are concerned about the school
20 board vote. It looks like Lincoln Parish is not
21 business friendly, but we are. This project is a
22 tremendous economic development project for our parish
23 and northeast Louisiana. We want companies to know that
24 we are truly on for business and are business friendly.
25 Mayor Walker."



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1 MR. TAUNTON: If I may, we, you know, with
2 the construction of this, it's not only just a feed
3 mill. We're growing probably another 80 houses with a
4 lot of those being in Lincoln Parish. Right now the
5 majority of our birds come from Lincoln Parish. I mean,
6 it's just not this that we contribute to Lincoln Parish.
7 There is a lot of other outlying areas. It's mainly
8 completely northeast Louisiana. I mean, we have over
9 500 houses, over 100 growers, and, you know, this is
10 constructed to help feed those and to add to it. It's a
11 lot more dollars involved, you know, for the whole
12 northeast Louisiana.

13 MR. JONES: And having grown up in Ruston,
14 I'm sympathetic. The difficulty is is that -- and I
15 like to believe that Ruston and Lincoln Parish are very
16 business friendly, but the school board needs to hear
17 that.

18 MR. BRODERICK: And I have one last point,
19 and I -- sorry, because of the long day, keeping my
20 thoughts gathered. There is memo that the school board
21 put out -- and I'm happy to provide that if it makes a
22 difference -- on January 30th of 2020, and it was put
23 out by the superintendent to the school board members
24 telling them why they should deny this application. He
25 said it was because they had already started



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1 construction and he had pictures of the company already
2 under construction. And our understanding is is that is
3 not a valid reason to deny somebody approval for their
4 abatement because they'd already started construction.

5 MR. JONES: I understand. I hate to say,
6 but I think this is -- I think you've got a political
7 problem with your school board, and how you solve that
8 is beyond the -- at least in my mind. I can't speak for
9 the Board, but in my mind, that's beyond the providence
10 of this Board to solve that problem for you.

11 I do not believe that the rules require
12 guidelines. We strongly recommend them. We ask that
13 they make best efforts. They've chosen not to do that.
14 There's been a lot of jurisdictions that have chosen not
15 to do that, and so I don't know that we can -- or at
16 least in my mind we can grant an appeal on that basis.

17 MR. BRODERICK: And I guess, if I may, do
18 you agree with that Tam?

19 MS. BOURGEOIS: (Nodding head.)

20 MR. BRODERICK: All right.

21 MR. JONES: I still need a motion.

22 Motion from Ms. Malone.

23 MS. MALONE: To deny hearing the appeal.

24 MR. JONES: To deny hearing the appeal.

25 Do I have a second?



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1 From Mr. Allain.

2 Any questions or comments from the Board?

3 MS. MALONE: I do have one comment.

4 MR. JONES: Yes, Ms. Malone.

5 MS. MALONE: So the only portion that will
6 not be exempt will be the school board portion; correct?

7 Okay. I just wanted to make sure that that
8 was accurate. Okay. Thank you.

9 MR. JONES: Ms. Davis, did you have -- oh,
10 somebody -- I'm sorry.

11 MR. ALVAREZ: Good afternoon. Evan Alvarez,
12 30025 Highway 75, Plaquemine, Louisiana. I'm an
13 attorney representing Lincoln Parish School Board.

14 Obviously, Mr. Jones, we are in agreement
15 with your position. It's not a requirement. It is a, I
16 guess at best, an aspiration. The school board did not
17 violate any of the ITEP rules, and we just want to put
18 out that, look, when this request was made, the school
19 board did take it seriously. The school board did what
20 it always does. The did have their finance department
21 conduct a very thorough financial analysis on the
22 proposal. We have shared that with the Board in our
23 package and in our response letter. So I do believe you
24 have that in front of you. It was not a decision the
25 school board took lightly, but at the end of the day,



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1 they evaluated the financial pros and the financial cons
2 of it, and they felt like it was not the best financial
3 investment outcome for the individuals that they
4 represented. So that was why they denied the
5 application. And we respectfully request that the Board
6 leave that decision in place.

7 Thank you.

8 MR. JONES: Thank you.

9 Any other comments from the public?

10 (No response.)

11 MR. JONES: Any other questions or comments
12 from the Board?

13 (No response.)

14 MR. JONES: There's a motion on the floor to
15 deny hearing the appeal.

16 All in favor, say "aye."

17 (Several members respond "aye.")

18 MR. JONES: Any opposed?

19 (No response.)

20 MR. JONES: There is no opposition.

21 MS. CHENG: Next we have a special request
22 from Martco, LLC, Application 20180296-ITE and
23 20190393-ITE. Upon approval by the Board of Commerce &
24 Industry at the June 24th, 2020 meeting, these two ITEP
25 applications were sent to the Natchitoches Parish local



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1 bodies for consideration. Rules provide 30 days to
2 provide notice to LED that the council will take action
3 on the application and an additional 30 days to take
4 action approving or denying the application. LED
5 received a request from Martco, LLC ("Martco") to appeal
6 the Natchitoches Parish Council's decision to deny their
7 ITE property tax abatement for both applications at the
8 board meeting held on August 17th, 2020. Martco is
9 requesting these denials be deemed approved or,
10 alternatively, have an opportunity to be placed on the
11 council agenda for re-vote due to no notice of agenda
12 being given to Martco or made public prior to the
13 meeting.

14 Subsequently, on September 28th, 2020, the
15 council took further action to reconsider and approve
16 the application. A timeline of the events was provided
17 to you on the agenda.

18 MR. JONES: Okay. Do we have someone from
19 Martco here?

20 Hi. Please state your name and your
21 position with the company, please.

22 MS. BRUNO: My name is Emily Bruno. I'm the
23 internal auditor for Royal Martin -- Martco.

24 MR. JONES: Okay.

25 MS. BRUNO: In the summary that they had



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1 just read, we were not given a notice that we were going
2 to been on the agenda, which is kind out of the ordinary
3 because we usually do have things on the agenda, but
4 nobody showed up. We were denied and subsequently put
5 on the next council meeting where both of the
6 application were approved, and so we would ask that
7 y'all just maybe respect that vote and allow the
8 exemptions to be passed.

9 MR. JONES: This is the difficulty I have,
10 the fact that you-all received no notice of being on the
11 agenda, I guess it was the -- let me see. Which meeting
12 was it?

13 MS. BRUNO: August 17th.

14 MR. JONES: Thank you. I couldn't find it.

15 -- the August 17th, 18th meeting, that's an
16 open meetings issue problem. That's not a Board of
17 Commerce & Industry problem. Whether the entity
18 followed the Open Meetings law and gave appropriate
19 notice, that's something that we can't adjudicate.
20 Either they did or they didn't. There are provisions
21 under the Open Meetings law for Martco to have
22 challenged what they did at that meeting. I'm not sure
23 those opportunities are still available, but there were
24 opportunities under the Open Meetings law to challenge
25 that.



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1 MS. BRUNO: We did send in a request to
2 appeal on September 15th, and just we did that kind of
3 as a safety measure because I think Natchitoches -- I
4 don't really know why they had denied it. I don't know
5 if it was because we weren't there and they felt like
6 maybe they were snub because we weren't there or maybe
7 just wanted further discussion on the projects.

8 They did a few days after that have a
9 positive vote, and one of our representatives was there
10 with the council.

11 MR. JONES: The difficulty there is that the
12 subsequent vote came after the 60-day deadline, and
13 right, wrong up or down, this Board has held to those
14 deadlines fairly firmly, and it sometimes swings in
15 favor of companies, sometimes it swings in favor of the
16 local government, but at least -- again, I can't speak
17 for the Board, but from my perspective, the August 18th
18 issue, there could have been an opportunity for Martco
19 to take action against the council under the Open
20 Meetings law, and obviously that probably was not taken
21 advantage of, but I'm not sure that the subsequent vote
22 in favor was timely. I just don't think it was. So I'm
23 afraid, at least in my mind, that the August 18 vote's
24 the only one that is substantively before the Board.

25 MS. BRUNO: Or could y'all possibly



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1 entertain a late application or...

2 MR. JONES: I don't believe so, but that's
3 up to this Board.

4 MR. MCINNIS: Mr. Chairman, just a question.
5 Do we have that authority, if that's the case?

6 MR. JONES: Authority to do what?

7 MR. MCINNIS: To approve this exemption
8 based on the parish -- the Natchitoches Parish Council's
9 obvious approval of the exemption. Do we have that
10 authority?

11 MR. JONES: Well, again, if the approval is
12 not timely. If it has to be done within 60 days and is
13 not done within 60 days, I don't -- it's as if it --
14 and, again, I can only speak -- but in my mind, it's as
15 if the approval didn't happen.

16 MR. MCINNIS: But if they had no action --

17 MR. JONES: If they had no action, it would
18 have been deemed an approval.

19 MR. MCINNIS: Right. And it is clearly,
20 from what I'm reading, that the Natchitoches Parish
21 Council is for approving this, albeit a meeting too
22 late.

23 MR. JONES: Well, the first vote was a
24 denial.

25 MR. MCINNIS: Right.



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1 MR. JONES: The only timely vote was a
2 denial. Now, why they did that, why they didn't give
3 notice to Martco, that's problematic, I agree.

4 MR. MCINNIS: Right.

5 MS. BRUNO: Is there anybody here from
6 Natchitoches maybe?

7 MR. MCINNIS: I'm having the same problem in
8 St. Bernard parish. You know, at least your parish
9 council met and voted. Ours didn't. And they were so
10 confused at that first meeting, you know, we got, you
11 know, denials, and now everybody wants to change their
12 mind and we can't. Right. I spoke with you a little
13 bit before that, but in this case, and I guess that's
14 what I ask, because my motion would be nothing if we
15 don't have that authority.

16 I would move to accept the will of the
17 parish council in Natchitoches.

18 MR. JONES: The first question is do we
19 grant the appeal, do we allow the appeal to move
20 forward, and then we can determine whether it's, you
21 know, to grant the appeal. I think that's kind of where
22 we are.

23 So my first -- the first motion I would
24 entertain is do we consider this, this special request
25 from Martco and accept the late vote by Natchitoches



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1 Parish Council. Do you want to consider it first?

2 MR. MCINNIS: Yes, sir.

3 MR. JONES: We have a motion to consider.

4 Do we have a second?

5 Second from Mr. Toups.

6 MS. BRUNO: Thank you.

7 MR. JONES: Well, we're not there yet.

8 We've got you on the lifeline, but you're
9 not in the boat.

10 Okay. Motion. Any other questions or
11 comments on hearing the special request?

12 MR. HOLLEY: I've got a question.

13 MR. JONES: Yes, sir, Mr. Holley.

14 MR. HOLLEY: Is this going to set any kind
15 of precedence in the future?

16 MR. JONES: Yes, sir, it is. Yes, sir, it
17 is. It -- let's see how this vote goes and we can
18 determine, you know, whether we need to talk about that
19 further, but, yes, it does set a precedent, I'm afraid.

20 All right. Any other comments or questions
21 from the public?

22 Yes, sir, Mr. Waltzer.

23 MR. WALTZER: Joel Waltzer, Now Orleans,
24 3201 General De Gaulle.

25 We believe -- I believe the court -- that



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1 this Board is without jurisdiction to hear appeals, that
2 it's not unable to do that and that it would be a
3 violation of the separation of powers, that a proper
4 appeal lies in the courts from what she's describing.
5 And we're very concerned that that would create a whole
6 new world of work for you, and it would be unlawful.

7 MR. JONES: Ms. Carlson.

8 MS. CARLSON: Lady Carlson, 7640 LaSalle,
9 Baton Rouge.

10 I just want to remind the Board that a
11 similar thing came before the Board, and I think it was
12 July or June whenever you met, where a council rejected
13 a ITEP application, a new council was voted in that said
14 "We changed our mind," and you said there original vote
15 stood. And I think that is the same thing in this case
16 and I think you set a bad precedent if you start
17 allowing people to appeal because they change their
18 mind. That's not -- and, again, I think it just sets a
19 bad precedent. You've already set a precedent that said
20 you can't do that. You've denied some applications that
21 have come up, and I think you should do the same here
22 and the -- to be uniform.

23 MR. JONES: Mr. Bagert.

24 MR. BAGERT: Broderick Bagert with Together
25 Louisiana. I'll just add that there have been two



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1 occasions where something similar has happened in
2 addition to those. One was when the St. John the
3 Baptist Parish, I think parish council sent in their
4 documentation a couple days late, same council made the
5 decision and sent it in a couple days late, and this
6 Board said rules are rules.

7 The other was when -- and I forgot what
8 parish it is, but it was when there was a computer virus
9 and they got the e-mail like a day or two before and
10 acted on it. They called a special, kind of emergency
11 meeting, but the calling of meeting, I think, was
12 outside of the 30 days, even though they acted within
13 the 30 days, and this Board said that rules are rules.

14 So either rules are rules or the rules
15 aren't rules. To have the rules be rules for public
16 entities, but then have flexibility for the corporations
17 would show not only bad precedent, but a double
18 standard.

19 MR. JONES: All right.

20 MS. BRUNO: May I just add one more thing
21 that I believe the rules say? And I don't have a copy
22 of them in front of me, but I believe it says that all
23 of the parties deserve a seat at the table when making
24 the decision, and I think, and I don't know how the open
25 meetings notice comes into play with the ITEP rules. I



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1 don't know how they intersect, but I feel that if we had
2 a seat at the table, the vote would have initially been
3 in our favor.

4 We've been in Natchitoches Parish for 24
5 years. We pay over \$14-million in payroll to the parish
6 residents of Natchitoches. And I think that it was a
7 mistake that fell through the cracks. The clerk or the
8 secretary didn't give the advice. We own lots of
9 acreage there, so we're normally are at those meetings
10 if we are on the agenda, and we just -- we didn't
11 receive the notice.

12 I feel like -- I know that the rules are in
13 place about the timeline. I just wanted to make sure
14 that we didn't have a seat at the table.

15 MR. JONES: I understand. And when Open
16 Meetings laws aren't followed, there are remedies within
17 the Open Meetings law to file suit, to act- -- you can
18 undo actions if they don't dot that "i" and cross that
19 "t," and -- but that is outside the providence of this
20 Board's jurisdiction to basically play that card for
21 you, if you will.

22 MS. BRUNO: Right.

23 MR. JONES: That's up to the claimant to do
24 what needs to be done in that regard.

25 It's always difficult when you see a



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1 government entity express an opinion that simply can't
2 be followed because of the rules, but, believe it or
3 not, I may agree with Mr. Bagert on this. And,
4 Mr. Bagert, you may write that down. But I just think
5 this is where we are, and from my perspective, this is
6 just one vote on the Board, though.

7 All right. We have a motion to approve --
8 to hear the appeal. We had a second, I believe. We had
9 a motion and a second. We did? Okay. Good.

10 So the question first is do we hear this,
11 and then we can determine whether to vote up or down on
12 accepting the second vote instead of the first vote.

13 So the first question is do we hear the
14 appeal, yes or no. All in favor, say "aye."

15 (A few members say "aye.")

16 MR. JONES: All right. You've got to -- all
17 right. Let's raise hands. Okay. I've got three votes.

18 All opposed?

19 I think the "nays" have it. We're sorry,
20 but I hope you understand where we are.

21 MS. BRUNO: We will still get the school
22 board and sheriff's office; right?

23 MR. JONES: Yeah. The entities that
24 approved, that's done. Yeah. Just the parish council.

25 MS. BRUNO: Thank you.



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1 MS. MALONE: If I could make a comment about
2 that after the fact. I'm sorry. Behind my mask.

3 I think this is important to note for all of
4 our local entities to really take this process
5 seriously, and I think that if we, you know, do hear
6 these appeals time and time again, that they won't take
7 it seriously. And, you know, that's the reason why I
8 voted no on the appeal because I think they have got to
9 take responsibility and be accountable to these rules
10 and these timelines. So I just wanted to put --

11 MR. JONES: Well, it goes back to the
12 earlier issue. I mean, if they took it seriously enough
13 to develop guidelines on how they're going to approach
14 these things, that means that they've had to think it
15 through, and I think that's part of what we're asking
16 them to do. And, again, I think some have, some have
17 not, so...

18 All right. Next.

19 MS. CHENG: Our last item.

20 MR. JONES: Is this the last one really?

21 MS. CHENG: It's Praxair, Application
22 20190076-ITE was approved by the Board of Commerce &
23 Industry at the December 13th, 2019 meeting, following
24 which Notice of Board Approval was sent to the St. James
25 Parish Council, St. James Parish School Board and St.



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1 James Parish Sheriff for their consideration along with
2 LED forms for providing the require notices of action
3 back to LED either denying or approving the ITEP
4 application.

5 On February 6th, 2020, LED received a notice
6 of action from the St. James parish Council in an
7 altered form indicating "St James Parish Council has
8 conducted a public meeting on Industrial Tax Exemption
9 Application Number 20190076-ITE and voted to deny the
10 application as presented by the Louisiana Department of
11 Economic Development in the 12/12/19 Contract for
12 Exemption of Ad Valorem Taxes with Praxair, Inc.
13 Alternatively, St. James Parish Council has agreed to
14 approve Industrial Tax Exemption Application Number
15 20190076-ITE provided that the alternative yearly
16 exemption percentages of ad valorem taxes as listed in
17 the attached Resolution Number 20-40 are incorporated in
18 the final Contract for Exemption of Ad Valorem Taxes
19 with Praxair, Inc. On the next day, the St. James
20 Parish School Board and the St. James Parish Sheriff's
21 Office returned Notices of Action to LED indicating
22 their same action as the parish council.

23 LED interpreted these notices from the St.
24 James Parish local officials as denials. However,
25 because the Notices of Action were not provided on the



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1 standard Notice of Action form provided by LED, LED
2 requested that the Board make a determination on the
3 action taken by the St. James Parish local officials.
4 Upon discussion at the BC&I meeting at the February
5 21st, 2020 meeting, the special request was ultimately
6 deferred by the Board of Commerce & Industry for the
7 local officials to determine whether they wanted to
8 present a new Notice of Action on the LED form before a
9 determination by the Board.

10 On October 1st, 2020, LED received
11 notification that each of the St. James local entities,
12 (Parish, School Board and Sheriff) sent not Notices of
13 Action in the form provided by LED with each denying the
14 application. On the same date, LED received a request
15 from Praxair to appeal the rejection of Application
16 20190076 by the St. James local entities upon grounds
17 that the denials are not in compliance with the ITEP
18 rules. And we've provided a timeline of events as well
19 as a section of rules pertaining to the timeline of the
20 approvals and denials of locals.

21 MR. JONES: I'm not going to ask you to read
22 all of that into the record, so thank you.

23 Let's see. This is coming from Praxair, so
24 I would ask a representative from Praxair to come
25 forward.



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1 And the, Board, again, from my perspective,
2 the way this will unwind is that first we'll entertain a
3 vote as to whether to hear the appeal, and then we can
4 determine -- if we choose to hear the appeal, then we'll
5 determine an action on the appeal. If we choose not to
6 here the appeal, that will by the end of it. But at
7 this time, I just want to hear -- oh, yes. And
8 Mr. Nassar will be recusing himself from both discussion
9 and consideration of this matter because he actually
10 sits on the St. James Parish School Board.

11 MR. HOLLEY: And I ask that I be recused. I
12 was recused on the first part because I represented
13 Praxair as their attorney.

14 MR. JONES: Mr. Holley will also be recusing
15 himself from consideration.

16 MR. HOLLEY: May I ask to be excused, Mr.
17 Chairman?

18 MR. JONES: Mr. Holley, I thank you for your
19 service.

20 MR. HOLLEY: Thank you, sir.

21 MR. JONES: He's from Monroe, so us North
22 Louisiana folk understand one another.

23 Yes, sir, Mr. Fogarty.

24 MR. FOGARTY: Yes, sir.

25 MR. JONES: All right. State your name and



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1 your position with the company and talk to us about what
2 happened here.

3 MR. FOGARTY: John Fogarty. I'm Commercial
4 Director.

5 Praxair has become Linde by way of a merger
6 that occurred in 2020, so I may intersperse Linde and
7 Praxair back and forth.

8 I'm Commercial Director for the business
9 based in Geismar, Louisiana. I think really what we are
10 coming to you with is -- and I think the introduction
11 that Kristin provided was very accurate in that there
12 were several abnormal things that occurred here.

13 The parish modified the form that they
14 should respond on, they indicated both approval and
15 denial of the modified abatement plan, which we argue
16 was developed as the parish's own rules for granting
17 abatements. They came to us very deep into the 60-day
18 notice period in the original January timeframe,
19 providing an abatement structure under which they were
20 granting the initial five-year abatement at the full
21 80/20, restructuring the second five years, and then
22 basically spreading that total dollar due over that
23 10-year period into an annual payment that would be
24 relatively equal over the 10-year term of the abatement.

25 As I said, this was presented to us very



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1 late in the process of approval. Up to that point, the
2 parish had always expressed full support for our
3 abatement. We were given 48 hours to respond to that
4 offer from the parish with respect to the abatements.
5 In that 48--hour period, we attempted -- you know, our
6 first response was "This doesn't feel like it fits the
7 ITEP rules," and, "Do you really have the authority to
8 do that under the ITEP rules?" The parish indicated
9 that they had met with LED and understood rules and that
10 they were acting within their authority to modify this
11 abatement program and offer that to us.

12 The 48-hour period, we unsuccessful in
13 having further discussions with the parish. We
14 responded, and this has been quoted, as "We agreed with
15 the abatement program." What was left out of their --
16 in all the parish correspondence is "We agree to the
17 extent that the proposal was in accordance with ITEP
18 rules."

19 Based on our approval, the parish proceeded
20 forward. They provided school board action, parish
21 council action and a letter from the sheriff. They
22 basically approved the modified abatement that they
23 proposed to us.

24 That went to LED. As stated, LED looked at
25 it, wasn't really sure what they did to us, you know,



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1 what the response represented, and came back and turned
2 to the Board for your consideration in February. I
3 think, Chairman Jones, you described it best when you
4 said, and I'm paraphrasing, "We asked for an apple or an
5 orange, and they sent us a banana." It was close to
6 that.

7 We were prepared to make all of these
8 arguments in the February Board meeting and advance
9 these same arguments. At that time, we agreed with the
10 Board's decision, concurred with the Board's decision to
11 delay to the April meeting. Recognize, you know, so
12 that we could work something out, everybody could have
13 more time to study this issue and come to suitable
14 resolution. St. James Parish, Linde, the Board, LED,
15 the Governor's office, get everybody on the same page.

16 So that was the basis of the original
17 February discussion we would have. As the year moved
18 forward, had a lot of things happened in Louisiana.
19 They impacted the parish, they impacted industry.
20 Everybody's borne pain over the course of the year. We
21 note that the parish council, the parish school board
22 continued to meet on a regular fashion throughout the
23 timeframe, yet they declined to speak with us until
24 after they spoke with the Governor's office in August.

25 After the discussion with the Governor's



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1 office -- they continued to express support for our
2 projects and abatements throughout that period. After
3 the discussion with the Governor's office, they
4 requested that we enter into a cooperative endeavor
5 agreement under which we would pay the parish \$300,000 a
6 year in exchange for broadly-defined infrastructure
7 projects, social services, education projects in
8 exchange for granting the ITEP abatements. We declined
9 to do that.

10 We offered an alternative structure under
11 Regulatory Statute 47:2138, which, for people receiving
12 ITEP abatements, allows them to make early payment of
13 taxes due for credit in later years. The parish also
14 rejected that concept.

15 September 28th, we met with the parish, we
16 clearly told them that in order to avoid the appearance
17 of a quid pro quo relationship between the ITEP
18 abatements and cooperative endeavor agreement that could
19 potentially jeopardize the abatements as they went
20 forward, we would, you know, defer doing anything in
21 terms of CEAs, advance tax payments, until after the
22 ITEP abatements were granted.

23 Literally within hours and emergency meeting
24 of the school board was scheduled for the next day. The
25 item was placed on the parish council meeting for



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1 September 30th, which resulted in the Notices of Action
2 that you received, that LED received in early October.

3 And I think we would also question whether
4 those Notices of Action were appropriate as well, and
5 that, you know, our understanding is they should first
6 submit a Notice of Action saying it's been placed on the
7 agenda of a public meeting, and then take action -- send
8 a second form back after that meeting has occurred
9 indicating the action that they have taken.

10 You know, what we're asking the Board to do,
11 as the Board has done, you know, several times in the
12 past, is discuss, I believe, in the prior session that
13 act in accordance with Section 503(h)(1), and that if a
14 local entity does not take action as prescribed in the
15 rules, then that action shall be, you know, overturned
16 by the Board of Commerce & Industry. And I'm forgetting
17 the exact words there, but I think you have that
18 authority, and you've utilized that authority in the
19 past.

20 MR. JONES: So is it Praxair's position that
21 the parish's failure was in filing the original form?

22 MR. FOGARTY: There's several areas where we
23 see the parish has failed. One is in adopting their own
24 rules under which they would grant ITEP abatements. You
25 know, when they do that, they cite the Governor's



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1 Executive Order from 2016. There's a clause in there
2 that says they have the right to modify the parameters
3 of the abatement, whether it's percentages, duration.

4 What they failed to add is the balance to
5 Section 6 of that order, which states that, you know, if
6 they do so, they should consult with the Secretary of
7 Economic Development. To our knowledge, they never
8 consulted with the Secretary of Economic Development.

9 They also indicated to us in the January
10 meeting that they had reviewed the rules with LED in the
11 Summer of 2019 and fully understood what the rules
12 allowed them to do. Subsequently they submitted the
13 non-standard Notices of Action. As we look at the
14 actions over the past two months, we're not sure why
15 they were given an opportunity to, once again, resubmit
16 new Notices of Action, you know, almost a year after the
17 initial approval by BCI.

18 MR. JONES: Okay. Any questions or comments
19 from the Board of Mr. Fogarty?

20 (No response.)

21 MR. JONES: I'd like to hear from the parish
22 as well.

23 MS. BONNECAZE: Hi. My name is Dawn
24 Bonneau. I'm counsel for St. James Parish. I
25 represent the school board, the sheriff and the



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1 assessor. Wait. I'm sorry. The school board, St.
2 James the Council. Thank you.

3 MR. JONES: And the sheriff.

4 MS. BONNECAZE: And the sheriff.

5 MR. JONES: Okay. Tell us, from your
6 perspective, what we have going on here then.

7 MS. BONNECAZE: Yeah, and I just want to
8 clarify. I was engaged late in the Summer, so I'm not
9 privy to anything that transpired earlier in the past,
10 but I am aware of looking at rules, and specifically
11 they keep citing the Administrative Code 503(h)(1), and
12 they're saying you have to file it on this notice that's
13 sent from LED. There's nothing in the Code that
14 requires you to fill out particular form, and I want to
15 clarify and say --

16 MR. JONES: Forgive me. I'm sorry. I'm
17 just making sure we still have a quorum.

18 All right. Go ahead.

19 MS. BONNECAZE: I'm sorry. So I would like
20 to start it off, and I have sent -- I don't know if
21 y'all all received before the Board meeting, I sent a
22 letter. When we filed the Notice of Actions on October
23 1st, I also sent a response because we never even knew
24 about the Praxair appeal until October 26th, I think is
25 the date.



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1 But there's nothing in the Code that
2 requires you to fill out that specific form. They did,
3 in their resolutions, which everyone keeps failing to
4 admit, is that all the entities said "we deny," and it
5 was crystal clear in February 6th in the Notice of
6 Actions that were sent back with the resolutions and on
7 February 26th when their counsel, after talking to LED,
8 made that. LED, in its own thing says "We interpreted
9 those notice from St. James Parish as denials," so we
10 have the deny. All right?

11 Yes, I will address that the parish, we do
12 not have any ITEP guidelines for the parish. There is
13 none been approved. Each project is looked at and
14 vetted on its own merit. The beginning from this whole
15 process for this one of the vetting of that was that you
16 are taking away \$24-million that this parish needs for
17 15 jobs. That is costing the parish \$1.6-million per
18 job. That was the problem always from all three of
19 these entities when looking at this. It was a financial
20 thing. They tried to work within, they thought, the
21 Executive Order parameters for Exhibit B of coming up
22 with a different approach. Granted, we all know now
23 that might not have been the correct approach. All
24 right? We have acknowledged that. That's what was
25 dealt with in February and again when we revoted on this



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1 in September. It was we filled out the form correctly
2 and we denied it.

3 It's costing them money. They have all of
4 these facilities in this parish, a lot of plants and
5 stuff are closing, they're losing jobs. All of these
6 local governments, they have constituents. I'm shocked
7 we don't have some of them here today.

8 Talking about this, they cannot risk losing
9 this kind of money, and it was there was no quid pro quo
10 that they keep trying to say. I was present at that
11 meeting in September the 28th, and I said, on my own
12 accord, these two are separate agreements that need to
13 be. We went with what was told to us by the Governor's
14 office and what was advised by LED as we were trying to
15 come up with a different way to handle this problem in
16 coming up with other ways to get revenues. It had
17 nothing. We denied this application based on what you
18 approved. That's the end.

19 We denied it correctly in February, so it
20 was within your 60-day period. It didn't need to come
21 back up. We followed what you had requested after the
22 February Board meeting. We then voted again, and it was
23 denied. So my understanding of what is provided, we've
24 done everything that we were supposed to do, so I'm not
25 quite sure how they even have a right to appeal. I



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1 question that. I question the timeliness of that, and
2 for them to question and say that we forced them into
3 some agreement, that's just not the case.

4 MR. JONES: Any questions or comments?

5 MS. BONNECAZE: I might have other -- I have
6 other public officials from the parish.

7 MR. JONES: Okay. All right. First of all,
8 any questions or comments -- how do you pronounce your
9 last name? Forgive me.

10 MS. BONNECAZE: It's Bonnecaze.

11 MR. JONES: Bonnecaze.

12 MS. BONNECAZE: Yeah. I know. It's French.
13 Everyone thinks -- what?

14 MR. JONES: When you have a name like Jones,
15 it's very difficult to --

16 MS. BONNECAZE: No. I get it. I
17 understand.

18 MR. JONES: All right. Thank you.

19 MR. NOSACKA: Steve Nosacka. I'm the Mayor
20 or the Town of Gramercy. I'm also the parish's economic
21 development consultant. And not inconsistent, but I
22 want to clarify a comment Dawn made about our guidelines
23 and policy. We do have a formal, what we call our
24 stakeholders' committee guidelines that we adopted as a
25 part of the Executive Order that was issued in the past.



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1 All three parish entities approved that, by resolution,
2 approved those guidelines, and we submitted these to
3 LED, which, a couple of years back, when it was
4 required. But it does, to follow Dawn's, the spirit of
5 it, it does require that we individually assess and make
6 decisions about exemptions unique, on the unique
7 situation involved in every industry and every project
8 that would come forward. So Dawn's correct in that, but
9 the reality is we do have those guidelines and policies
10 in place.

11 Thank you.

12 MR. JONES: Thank you, Mr. Nosacka.

13 Yes, sir, Mr. Moss.

14 MR. MOSS: I have a question, just going
15 back in my head during this first preliminary meeting.
16 Staff, isn't there a certain form that's supposed to be
17 sent back in? Because that's coming up now, and I want
18 clarification for myself and I'm sure others.

19 MS. CHENG: Yes, sir, we do provide them
20 with a Notice of Action form.

21 MR. MOSS: And that's what you're expecting
22 back?

23 MS. CHENG: Yes, correct.

24 MR. MOSS: Can they modify it or do
25 something else with it?



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1 MS. CHENG: No.

2 MR. JONES: Ms. Cheng, is the form part of
3 the rules or is it simply what you provide?

4 MS. CHENG: It's what we provide.

5 MR. JONES: It's not part of the rules?

6 MS. CHENG: No.

7 MR. JONES: The form itself is not part of
8 the rules?

9 MS. CHENG: It's not, no.

10 MR. JONES: I guess let me ask my question a
11 different way to be clear.

12 MS. CHENG: Correct. You're correct,
13 there's --

14 MR. JONES: The Board has not dictated the
15 form that has to be filed out and sent in?

16 MS. CHENG: Correct.

17 MR. JONES: But LED staff has provided a
18 form for the locals to use?

19 MS. CHENG: Yes, sir.

20 MR. BRAXTON: Mr. Chairman.

21 MR. JONES: I'm going to get to you in one
22 second, Mr. Braxton, just one second.

23 Any other questions to Ms. Bonnacaze or to
24 the parish while we're here?

25 (No response.)



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1 MR. JONES: Thank you very much.

2 MR. Braxton.

3 MR. BRAXTON: Mr. Chairman, thank you very
4 much. Rodney Braxton representing Praxair. I'm with
5 Southern Strategy Group here in Baton Rouge. Just a
6 couple of comments to add on to what Mr. Fogarty said
7 and in response to some of the things that Ms. Bonnacaze
8 said.

9 I want to be clear, yes, the forms aren't
10 required by the rules, but the rules do say that you
11 have to either vote it up or down, approve or deny, and
12 clearly, by what was read into the record as what
13 appeared on the agenda, that was not done. There was a
14 denial, and then there was an alternative. And if it
15 was simply as straightforward as a denial, then I'm
16 confused as to why we are here in September after a
17 subsequent vote that took place in September -- I mean
18 in November after a subsequent vote that took place in
19 September. It clearly was not a denial in February,
20 otherwise we would not be here.

21 Simply put, in February they did not follow
22 the rules by simply approving or denying the exemption.
23 According to your rules or 503, they did not respond
24 accordingly, you should have approved it.

25 In September, when they took up the action,



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1 it was beyond the 60 days. They did not file a notice
2 saying they were going to have a public hearing, and,
3 you know, by the sent in a notice saying they had denied
4 it, it was beyond the 60 days. And by your rules, they
5 should just -- you should approve it. I think that was
6 enough for you to take up our appeal in our opinion, and
7 we believe that it is fair and it would be consistent
8 for you to take up our appeal, to hear the entirety of
9 everything that happened just simply based on those two
10 things. And the suggestion that there is no basis and
11 that there was confusion as to why we're here confuses
12 me, to be quite honest.

13 MR. JONES: Thank you, Mr. Braxton.

14 Any questions for Mr. Braxton?

15 Yes, sir, Mr. Waguespack.

16 Please state your name and your position,
17 please.

18 MR. WAGUESPACK: Thank you. Glenn
19 Waguespack, St. James Parish Assessor.

20 It seems like to me that a denial is a
21 denial. The form that it's on has nothing to do with
22 any of the rules. Nobody told us that it had to be on
23 this form, and I think that when you -- I sat here
24 today, I listened to people who filed their renewal
25 late. There's all kinds of different rules that get



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1 kind of juggled around. But to be a denial twice is
2 plenty good enough. It doesn't matter what form it's
3 on. The intent of all the entities, 7-0 on the school
4 board, 7-0 on the council and the sheriff all denied it.
5 That's -- I think it's kind of clear what our intention
6 is, and if we get overridden because of a technicality,
7 then everything that the Governor has done as far as
8 getting the locals an opportunity to weigh in on whether
9 they want these projects or not is really just a sham.

10 Thank you.

11 MR. JONES: Thank you, Mr. Waguespack.

12 Question to the staff, going back to the
13 February meeting, the original documentation that LED
14 received from St. James Parish, was it within the 60-day
15 period?

16 MS. CHENG: Yeah. Everything was received
17 timely.

18 MR. JONES: So we don't have a timeliness
19 issue on that from that respect?

20 MS. CHENG: No, sir.

21 MR. JONES: So the only issue we have on
22 that particular submission would be whether it was on
23 the proper form or not; is that fair?

24 MS. CHENG: Correct.

25 MR. JONES: Because it -- and I will tell



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1 you, and I can only -- I'm only one Board member, but
2 back at the February meeting, it became apparent to me,
3 or, again, was my impression that the parish was under
4 the impression that alternative deals were possible, and
5 I thought it important to impress upon the parish, no,
6 it's up or down, and if it's up, it's an 80/20 deal, and
7 if it's down, it no.

8 And so what I was -- at that meeting, my
9 intent was to make sure that the parish had now
10 understanding that that's the way our rules work. Okay.
11 Is this the decision you want to make? Is the denial
12 the decision you want to make? And as I see it,
13 frankly, the most recent votes are untimely because
14 they're outside the 60 days, but there was a timely vote
15 within the 60 days, and it was a denial. Yes, it was an
16 orange that looked more look a banana, but it was a
17 denial. And I'm not sure that the failure to use the
18 form or adding the extraneous deal offer nullified the
19 denial. I just think it obfuscated the denial, made it
20 more difficult to understand and created the confusion
21 that brought us into where we are now.

22 But from my perspective, I think that St.
23 James Parish has spoken clearly, and they spoke clearly
24 at the early meeting that they denied the 80/20, and
25 that's where we are. That's where I am today.



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1 Ms. Malone.

2 MS. MALONE: I would just like to reiterate,
3 you know, my memory's the same from the February
4 meeting, that, you know, I believe we allowed the parish
5 to go back, because at the time, it was, you know,
6 "Well, we didn't want to totally deny, but we wanted to
7 offer this alternative," and we so allowed them to go
8 back and make that decision. And now seeing that they
9 have indeed agreed on the denial, I make a motion to
10 deny the appeal.

11 MR. JONES: Okay. We have a motion to deny
12 the appeal. We have a second from Mr. Toups.

13 Any other discussion or questions from the
14 board?

15 MR. SAIZAN: So if we deny the appeal, then
16 that's it for the company?

17 MR. JONES: I'm sorry, Mr. Saizan?

18 MR. SAIZAN: If we deny the appeal, that's
19 it for the company? I'm asking the question.

20 MR. JONES: Yeah. That means they will not
21 receive the exemption.

22 MR. BRAXTON: That's correct.

23 MR. SAIZAN: Thank you.

24 MR. JONES: All right. Any other questions
25 or comments from the Board?



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1 (No response.)

2 MR. JONES: Questions or comments from the
3 public?

4 Mr. Bagert first. He beat you to it.

5 MR. BAGERT: I'm going to hear about this
6 now. Thanks.

7 Broderick Bagert with Together Louisiana.

8 First I would wonder whether the appropriate
9 motion would be whether to hear. And appreciate the
10 thoughtfulness of the Board in the way you've dealt with
11 this, including hearing -- I mean, I just want to mark
12 that thoughtfulness of St. James, and maybe excessive
13 thoughtfulness; right, but, like, you cannot say that
14 they're not taking this very seriously in every respect.

15 The question, though, is on what basis is
16 this appeal being made? There's the option of companies
17 to appeal this Board's action. There's not any option
18 that we're familiar with in the rules to appeal a local
19 entity's actions, and if there is, then we've just added
20 another big can of worms. The first time was that
21 ambiguous situation, and it looks to me like St. James
22 is trying to say "We would rather the envelope look
23 different. Let's see if we can push the envelope," and
24 it was in the judgment of the Chair and the Board to say
25 "Let's clarify this to make sure that everybody



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1 understands you can't push the envelope. It is an apple
2 or an orange," or whatever the fruit were.

3 But at this point, now they've acted, we now
4 have two different measures appealing local entities'
5 decision for which there's no provision in the rules,
6 and that looks like something that you can start hearing
7 a lot of if it starts to continue -- if it continues to
8 be the case that staff puts these on the agenda; right?
9 If I appealed for a tax exemption for my house, you
10 would say there's no provision for that. That's not --
11 we don't hear that. I wouldn't get to come and make a
12 case for it. You would just not hear it because it's
13 not provided for. Appeals of local entities is not
14 provided for, with the arguable exception of when
15 they're saying that it's -- the resolution that you
16 get -- yeah, that's right. That the local entity has
17 rules that contradict those of your own. We have
18 concerns around that, but, nevertheless, a straight-up
19 appeal -- Matthew Block sat in this chair and said "We
20 are not intending to create a blanket appeal of local
21 entities' decisions," ask it was everybody's
22 understanding that that was not what was done with that
23 resolution. Yet here we are hearing several appeals or
24 deciding whether to hear them. We think that could set
25 a precedent. It's going to take a lot of time, but also



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1 is going to really feel like it undermines the ultimate
2 local authority of local entities.

3 Thank you.

4 MR. JONES: And I will say, Mr. Bagert, in
5 fairness, I think one of the things that staff had to
6 deal with is the way that Praxair framed their appeal.
7 They were basically alleging that de facto guidelines
8 had been put in place, and so I think -- I think that's
9 what brought it to the agenda from the staff's
10 perspective.

11 MR. BAGERT: It seems like everybody is
12 pursuing their interest in good will. It just -- it
13 would worry us if this became a precedent where -- so
14 this isn't so much speaking about this instance, but
15 where if the Board starts to act as though there is an
16 appeal option from local entities, which we don't
17 understand to exist under the rules.

18 MR. JONES: Well, I'm not going to argue
19 that today, but that's...

20 Mr. Braxton.

21 MR. BRAXTON: Mr. Chairman, to a certain
22 extent, I do agree with Mr. Bagert because, you know, if
23 this had been dealt with in February, we wouldn't be
24 here.

25 I disagree that it was a denial, again,



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1 because of how it was presented on the agenda, and if I
2 recall correctly, St. James Parish said they intended --
3 they wanted to approve it, but they wanted to have, you
4 know, a different parameter. They wanted to do it for
5 10 years, which, of course, the rules don't allow. And
6 so, you know forget the form. It's approve or deny,
7 which is -- they did not do either, and your rules
8 suggest you should approve our abatement as originally
9 presented.

10 And, yes, we did suggest there were de facto
11 rules in place that prevented us from getting our
12 abatement, and we still maintain that. I think
13 Mr. Fogarty articulated that. Ms. Bonnecaze indicated
14 that she was at a meeting where that was not discussed.
15 That wasn't the meeting that Mr. Fogarty was referring
16 to.

17 But we believe that we were presented with
18 options that we could not adhere to and we did not
19 receive our abatement and we were denied. Now, sure,
20 we -- you know, I don't know how else to else to present
21 it. If we were to take that -- I don't know how else we
22 could get to this point. If we just took this
23 particular, the September meeting on its face without
24 February and you had sent the abatement down there and
25 St. James Parish did not send in notice within 30 days



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1 of the hearing and they were outside of the 60 days, you
2 would approve our abatement, wouldn't you? I think
3 that's what the rules would call for because they would
4 not have followed their rules. Because that's what
5 happened. Regardless of whether they felt like they had
6 extra rules, you gave them an opportunity to address
7 your abatement up or down, and it was as if you gave
8 them another chance to do it. Great. It was, you know,
9 forget about February. Maybe you misunderstood how we
10 wanted you to handle it, so we're going to send it back.

11 In my mind, we're not really appealing
12 the -- you know, they did not handle the December 2019
13 approval in the right way. They didn't do the notice,
14 they didn't do the hearing properly, they were outside
15 the 60 days. They had plenty opportunity to do it. We
16 are here saying they did not do what they were supposed
17 to do, you should approve it. Period.

18 MR. JONES: Mr. Braxton, I just asked the
19 staff earlier, they did, they submitted within 60.

20 MR. BRAXTON: You're assuming that, you
21 know, in February that they did not.

22 MR. JONES: Yeah.

23 MR. BRAXTON: And that's fine. I'm saying
24 that all of this was entirely so convoluted, and the
25 language that was used in February, you know, created



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1 such an issue, I don't -- I don't believe that the
2 February was simply a denial. The got up here and said
3 that they wanted to approve it. I mean, how can you
4 simply say it was a denial? You can't.

5 MR. JONES: I think we'll have to
6 respectfully disagree on that, but...

7 Mr. Waltzer.

8 MR. WALTZER: Waltzer.

9 MR. JONES: That too. I'm going to rename
10 you Smith and just be done with it.

11 MR. WALTZER: You can call me Jones from
12 here on out.

13 You know, in agency law we have -- boards
14 and agencies have to follow the law, and they derive --
15 your derive your power from the Constitution and from
16 the legislature. And there're basically three functions
17 of an administrative board. One is permitting, the
18 second is adjudication and the third is rulemaking. And
19 we are slipping into adjudication, which requires a
20 whole other set of concerns. And when I said earlier, I
21 just wanted to clarify that there is no jurisdiction to
22 be taking appeals. Really, you know, appeals are
23 provided by the legislature. Your right to an appeal is
24 to a court of proper jurisdiction; right, from an agency
25 action unless there is some other statute or some other,



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1 you know, enabling law that gives it to you; right?

2 So until you are appointed the arbiter of
3 these kinds of disputes, you really don't even have it.
4 And even if you did have it, the authority; right, the
5 jurisdiction, you know, you have to be following the APA
6 as it comes to adjudicatory hearings to ensure --
7 because in this instance, you have St. James here, you
8 have the other litigant here, but there's due process
9 concerns, there would be notices that have to be
10 provided, there would be literally, you know, judges, or
11 if this body was sitting as a judge, there would be
12 procedures that would have to be followed that are set
13 up by Louisiana law. And y'all aren't it. And that's
14 all. I mean, you're making the right decision, but I
15 just want to reiterate that it would be a very wrong
16 decision to think that, you know, we're going to be
17 taking appeals because that is not the -- okay.

18 MR. JONES: Understood. I'm not sure I
19 agree, but I understand.

20 MR. WALTZER: You never agree with me. From
21 Jones to Jones. Come on.

22 MR. JONES: Ms. Bourgeois, do you have a
23 comment?

24 MS. BOURGEOIS: Just so we're clear, for the
25 record, Tam Bourgeois for LED and the Board.



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1 The Board has exclusive jurisdiction over --
2 MR. JONES: Exactly.

3 MS. BOURGEOIS: -- the ITEP, and while
4 parties may have additional adjudicatory appeal rights
5 after the action of the Board, you are governed by your
6 rules as well as Robert's Rules of Order. And you
7 were -- you know, it's up to you whether you want to
8 reconsider any previous actions that you've taken.

9 And in your general Board rules, which are
10 at the start of the Code for the Board, you talk about
11 how you will hear, we call it appeals, but we're not
12 talking about judicial appeals. We're talking about
13 requests to the Board, and they can be made by any
14 person. It's not limited to the person who might be
15 aggrieved or not aggrieved as far as a standing would be
16 considered. So I just wanted to point that out to the
17 Board.

18 MR. JONES: Thank you. It's what I thought,
19 but I wasn't going to argue with him.

20 All right. Mr. Fogarty.

21 MR. FOGARTY: Yes, sir. Just to comment and
22 maybe to clarify where we get to here. You know, I've
23 got a copy of the forms that they sent back. "Approve"
24 and "Deny" are both highlighted and checked in the same
25 box in the same paragraph, so was it an approval or was



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1 it a denial?

2 The real basis of this appeal is the
3 resolution that was passed back in February by the BCI
4 that an entity may appeal on the grounds that the
5 rejection is for reasons in conflict with ITEP rules,
6 including, but not limited to alleging that a local
7 governing body rejecting the exemption has guidelines
8 that contradict the ITEP rules.

9 So the parish taxing authorities came to us,
10 said "We're not going to approve this, but we will
11 approve this." That tells me they have guidelines that
12 differ from ITEP rules. De facto, as you said. You
13 know, and then they -- I think it was when we raised the
14 issue that this is not allowed under ITEP rules, they
15 carefully crafted their resolutions, you know, the
16 parish resolution, the parish council resolutions
17 attached thereto, they crafted those duplicates to say
18 "We deny this, but we prove that." And, you know, it's
19 a form, you know, respectfully. Ms. Bonnecaze was not
20 at those meetings. You know, coming back to us in
21 September, the parish clearly advised us that they would
22 grant us the full 80/20 abatement if they entered into
23 the cooperative endeavor agreement, and that that
24 arrangement would be applied to future ITEP applications
25 in the parish as well. So, to me, they have



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1 demonstrated that they have adopted rules that are in
2 conflict with the ITEP rules.

3 MR. JONES: Well, I will tell you this, and
4 this is pure dicta. Again, it's one Board member's
5 opinion, but I will say this, that kind of deal is a
6 poignant to me. To tell a corporation "I'll give you
7 your ITEP, but you've also got to sign this other
8 contract where you're going to owe us all of this other
9 money," that, to me, if that ever comes to me that way,
10 then that would be a big problem for this Board member.

11 I love St. James Parish, but I just don't
12 agree with that approach. I think it's a violation of
13 the rules. And if it didn't happen, then don't worry
14 about it, but if it did, that's a problem.

15 So I guess the reason I'm saying that and
16 taking -- sticking my neck out on that, I don't want
17 anybody to go back to any local governing authority and
18 say "Ah, we found another way to do this," because
19 that's just not appropriate I don't think.

20 Okay. We have --

21 MS. BONNECAZE: Wait. Can I just --

22 MR. JONES: Ms. Bonnecaze.

23 MS. BONNECAZE: Dawn Bonnecaze again.

24 One I want to clarify, February, it says we
25 voted to deny the application, and so I want to make it



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1 crystal clear that the parish did vote deny. And I was
2 at the meeting in September the 28th, and that was not
3 what was said, so I would take my law license as
4 credence to that and the other individuals that were
5 here. I'm not going to go back he said/she said, but I
6 just want on the record to say that I was at a meeting
7 in September, and that was not a requirement that we
8 executed the CEA.

9 MR. JONES: Mr. McInnis.

10 MS. BONNECAZE: That's all I had to say.
11 You can ask me something, if you --

12 MR. MCINNIS: Can we see the denial?

13 MR. JONES: Sure.

14 MR. MCINNIS: I mean, I think it's right
15 here.

16 MR. MOSS: That's what I was looking at. It
17 has blocks --

18 MR. MCINNIS: And staff obviously, this
19 document is a denial --

20 MS. BONNECAZE: It has both blocks -- yes.

21 MR. MCINNIS: -- in y'all's opinion, the
22 staff; right?

23 MS. BONNECAZE: That makes no sense.

24 MS. CHENG: The denial that -- the one that
25 was originally provided or the --



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1 MR. FOGARTY: Those are the February
2 submittals.

3 MR. MCINNIS: Can you show this to her for
4 me?

5 Is that the denial that you're saying is the
6 denial within the 60 days?

7 MS. BONNECAZE: And it says --

8 MR. MCINNIS: I want staff to look at it.

9 MR. JONES: Show it to Ms. Cheng, please.
10 He wants Ms. Cheng to look at it.

11 MS. CHENG: That was the original Notice of
12 Action that was provided to LED in February with the
13 approval and denial -- or the denial and alternative
14 approval.

15 MS. DAVIS: What do you mean "alternative
16 approval"?

17 MR. MCINNIS: Okay. I get it now. Can I
18 see that? I understand exactly --

19 MR. JONES: And, Mr. McInnis, I think what
20 the problem is is that the --

21 MR. MCINNIS: The approval is not for the
22 ITEP. It's for the alternative deal.

23 MR. JONES: No. What the approval was "We
24 deny" -- "We deny the ITEP, but we'll do this other
25 deal."



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1 MR. MCINNIS: Right.

2 MR. JONES: The other deal is not on the
3 table. The rules don't allow the other deal, so that
4 approval, for all intents and purposes, was meaningless
5 because they can't do that under our rules. It was,
6 again, you have an apple or -- whatever, the apple or an
7 orange, and they said "Yeah, but we like the banana
8 better." Well, the banana's not an option.

9 MS. DAVIS: Who came up with an alternative?

10 MR. JONES: St. James Parish. St. James
11 Parish came up with the alternative.

12 Am I correct? That's my understanding at
13 least.

14 MS. BONNECAZE: Yes. I wasn't there, but,
15 yes, that was the alternative. It was we deny the
16 application as what was presented and accepted by the
17 Board, and in the alternative, this is what we approve.

18 MR. JONES: We're denying the 80/20, but
19 we'll do this deal?

20 MS. BONNECAZE: Correct. Correct.

21 MS. MALONE: And if I may, so initially,
22 after that initial denial and here's the alternative,
23 LED staff marked it as a denial, and then the company
24 brought forth the first appeal to the February meeting;
25 correct, to say they denied, but then they didn't deny



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1 because it's a yes and a no vote, so what do you say.
2 And that's when we heard all parties and then said
3 "Locals, do you want to go back to the table and either
4 say yes or no?" And they said "Yes, let us go back to
5 the table and say yes or no," and they said no again;
6 correct?

7 MR. JONES: Yes.

8 MS. CHENG: When we brought it in February,
9 it be was not as an appeal by Praxair. It was just for
10 clarification from the Board.

11 MR. JONES: It was a special request, wasn't
12 it?

13 MS. CHENG: It was a special request, but it
14 was not --

15 MR. JONES: Not an appeal.

16 MS. CHENG: It was a special request for
17 clarification by the Board because this was -- we'd
18 never received one like that.

19 MR. JONES: Right, right.

20 Okay, folks. I know we're all tired, but I
21 don't want to -- this is important stuff for a lot of
22 people, and I want to make sure we get it right.

23 Right now we have pending before the Board a
24 motion to not hear an appeal from Praxair. I think we
25 have a second.



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1 Are we ready to vote?
2 Any further questions or comments from the
3 Board?

4 (No response.)

5 MR. JONES: Any further questions or
6 comments from the public?

7 MS. SIMMONS: Excuse me, Mr. Chairman.

8 MR. JONES: Yes, ma'am.

9 MS. SIMMONS: The motion was deny the
10 appeal.

11 MR. JONES: Okay.

12 MS. SIMMONS: By Ms. Malone and seconded by
13 Mr. Toups.

14 MR. JONES: Was it to deny the appeal?
15 Because --

16 MS. SIMMONS: To deny the appeal.

17 MR. JONES: Okay. I would accept a
18 substitute motion to deny the hearing of the appeal.

19 MS. MALONE: I make that substitute motion.

20 MR. JONES: Thank you. Because that's what
21 I thought we were -- what I intended at least, but I'm
22 just the Chairman.

23 Is that all right, Mr. Toups?

24 MR. TOUPS: Yes.

25 MR. JONES: Got it. Okay. Great.



1 So the motion before the Board right now is
2 to deny the hearing of the appeal.

3 All in favor, say "aye."

4 (A few members respond "aye.")

5 MR. JONES: All in favor, say "aye."

6 (Several members respond "aye.")

7 MR. JONES: Any opposed?

8 We have one. Let's do this by rollcall
9 vote, please.

10 MS. SIMMONS: Mr. Toups.

11 MR. TOUPS: Aye.

12 MS. SIMMONS: Mr. Allain.

13 MR. ALLAIN: No.

14 MS. SIMMONS: Mr. Jones.

15 MR. JONES: Aye.

16 MS. SIMMONS: Ms. Davis.

17 MS. DAVIS: No.

18 MS. SIMMONS: Secretary Pierson.

19 SECRETARY PIERSON: Aye.

20 MS. SIMMONS: Mr. McInnis.

21 MR. MCINNIS: No.

22 MS. SIMMONS: Dr. Wilson.

23 DR. W. WILSON: No.

24 MS. SIMMONS: Ms. Malone.

25 MS. MALONE: Aye.



1 MS. SIMMONS: Mr. Moss.

2 MR. MOSS: No.

3 MS. SIMMONS: Mr. Cola.

4 MS. COLA: Aye.

5 MS. SIMMONS: Mr. Saizan.

6 Mr. SAIZAN: No.

7 MS. SIMMONS: I have six noes, five yes.

8 MR. JONES: I'm sorry. Say it again.

9 MS. SIMMONS: I have six noes, five yes.

10 MR. JONES: So the motion to reject the
11 appeal is defeated.

12 MS. SIMMONS: Yes, it is.

13 MR. JONES: Okay. So looks like we're
14 moving forward with the appeal.

15 All right. Is there anything further the
16 parties want to say as part of this?

17 Ms. Bourgeois, guide us. If I'm guiding us
18 wrong, please keep me out of the ditches.

19 MS. BOURGEOIS: Simply procedurally we need
20 a new motion on the floor.

21 MR. JONES: Okay. So I need a new motion.
22 Presumably the motion is to grant the appeal or to hear
23 the appeal.

24 MS. BOURGEOIS: The motion is at the
25 pleasure of the Board what action they want to take on



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1 the appeal. I can't tell you which way to...

2 MR. JONES: All right.

3 MR. ALLAIN: Can I ask a question?

4 MR. JONES: Please.

5 MR. ALLAIN: In your opinion, the first
6 thing that was sent to LED, was that a denial or an
7 approval? Don't say both.

8 MS. BOURGEOIS: Staff came to me and said
9 that they interpreted the notice as a denial. I that is
10 a reasonable interpretation of what was presented to
11 staff, and we have brought it up to you.

12 MR. ALLAIN: So you believe that it was a
13 denial?

14 MS. BOURGEOIS: I believe that is a
15 reasonable determination to make of what has been
16 presented.

17 MR. ALLAIN: All right.

18 MR. JONES: Okay. I need a motion. What is
19 the pleasure of the Board? I need somebody to make a
20 motion.

21 MR. TOUPS: I make a motion to deny the
22 appeal. Is that proper?

23 MR. JONES: Okay. I think that's an
24 appropriate motion.

25 Motion to deny the appeal. Do I have a



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1 second?

2 We have a second from Ms. Malone.

3 Any further discussion of the Board?

4 (No response.)

5 MR. JONES: All right. All in favor, say
6 "aye."

7 (Several members respond "aye.")

8 MR. JONES: All opposed, "nay."

9 (Several members respond "nay.")

10 MR. JONES: Rollcall.

11 MS. SIMMONS: Mr. Toups.

12 MR. TOUPS: Aye.

13 MS. SIMMONS: Ms. Cola.

14 MS. COLA: Aye.

15 MS. SIMMONS: Mr. McInnis.

16 MR. MCINNIS: No.

17 MS. SIMMONS: Mr. Moss.

18 MR. MOSS: No.

19 MS. SIMMONS: Ms. Davis.

20 MS. DAVIS: No.

21 MS. SIMMONS: Chairman Jones.

22 MR. JONES: Yes.

23 MS. SIMMONS: Ms. Malone.

24 MS. MALONE: Yes.

25 MS. SIMMONS: Mr. Allain.



1 MR. ALLAIN: No.

2 MS. SIMMONS: Secretary Pierson.

3 SECRETARY PIERSON: Yes.

4 MS. SIMMONS: Mr. Saizan.

5 MR. SAIZAN: No.

6 MS. SIMMONS: Dr. Woodrow Wilson.

7 DR. W. WILSON: Yes.

8 MS. SIMMONS: I have six yes and five noes.

9 MR. JONES: So the motion was to deny the
10 appeal, six yes, five noes.

11 MS. SIMMONS: It's approved.

12 MR. JONES: Do we have North Carolina
13 counted? I just want to know.

14 All right. I think the motion carries to
15 deny the appeal. All right.

16 MR. FOGARTY: Can you repeat that?

17 MR. JONES: The motion carries. The motion
18 denying the appeal carries. The appeal is denied.

19 That is the vote; correct, Ms. Simmons?

20 MS. SIMMONS: I have -- yeah. I have six --
21 one, two, three four, five, six yes.

22 MR. JONES: Six yes.

23 MS. SIMMONS: One two, three, four, five no.
24 And we have one abstention.

25 MR. JONES: One recusal.



1 MR. FOGARTY: Can you read the votes back,
2 please, from that?

3 MS. SIMMONS: Okay. Mr. Toups -- the
4 denials?

5 MR. JONES: Yes, read them back they way you
6 wrote them down, Ms. Simmons.

7 MS. SIMMONS: Okay. Mr. Toups, yes; Ms.
8 Cola, yes; Mr. McInnis, no; Stuart Moss, no; Paula
9 Davis, no; Jerald Jones, yes; Heather Malone, yes;
10 Mr. Bret Allain, no; Secretary Pierson, yes; abstaining
11 is Mr. George Nassar; Darrel Saizan, no; Dr. Woodrow
12 Wilson, yes.

13 MR. JONES: All right.

14 BOARD MEMBER: Motion to adjourn.

15 MR. JONES: Well, we're not quite there yet.
16 We have a motion to adjourn, but we still have matters
17 on the agenda. I think. Do we?

18 MS. SIMMONS: Mr. Pierson.

19 MR. JONES: All right. It's not on the
20 agenda that I have.

21 Okay. Let's work this through very quickly.
22 We have other business. Any other business before the
23 Board?

24 MR. JONES: Seeing none, comments from the
25 Secretary.



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1 SECRETARY PIERSON: We celebrated Veterans
2 Day this week honoring the service of those who have
3 defended our nation and the rights that we have. One of
4 those rights is to our opinion, and it's unfortunate
5 that sometimes people abuse that privilege. I'd like to
6 briefly address the rhetoric around the allegations that
7 have come to light over the last 18 hours calling into
8 question that LED information and personnel are not
9 trustworthy.

10 I shouldn't have to sit before you and
11 reiterate this, but no one should question how seriously
12 LED takes its responsibility to administer programs
13 according to the rules of this Board and the laws of the
14 State of Louisiana. That unwavering belief encompasses
15 all of LED's approximately 100 employees, no matter if
16 they're classified as civil servants or unclassified
17 political appointees.

18 I'm not aware that we've ever claimed
19 perfection in our department, although it is our daily
20 pursuit, but please recognize the purpose which drives
21 our work is always to administer programs according to
22 the regulations and to the law. For anyone to suggest
23 that LED employees are participating in activities that
24 run counter to the steadfast belief is an in front to
25 everyone at LED, and, frankly, all public servants. To



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1 use the kind of rhetoric that has been employed in this
2 situation is simply unbecoming.

3 We can possess different viewpoints, we can
4 disagree on the issues at hand, we can do this while
5 being civil and respectful as opposed to seeking the
6 lowest common denominator that always assumes the worst.

7 If anyone possesses information they believe
8 doesn't look right or seems out of sorts, they can
9 always, and often do, come to directly to the
10 department, and the situation will be addressed and
11 handled in a professional manner. That approach could
12 have been taken today, but instead, an allegation was
13 taken to a reporter and the media, and apparently they
14 were willing to accept the allegations at face value as
15 opposed to digging into or investigating independently.
16 I suppose that is where we find ourselves in today's
17 political discourse, an era of who can utilize the most
18 outlandish sound bite or Monopoly board and which story
19 gets the most clicks on review pages.

20 There should be no doubt in the mind of the
21 public that LED remains a focused and responsive agency
22 acting on behalf of legally-appointed Board members as a
23 trustworthy steward of public funds. As additional
24 safeguards, we have an internal auditor and cooperate
25 fully with the Louisiana Legislative Auditor.



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1 Without question, let me state clearly that
2 you can have trust and have full confidence in our
3 service to this Board and the citizens of Louisiana.

4 I know the hour grows late. I'll just
5 simply say that from a department perspective, we
6 continue to be engaged in hurricane recovery, in COVID
7 recovery and the recruitment of business and industry to
8 our state working with our existing industry or small
9 businesses, our Department of Defense communities and
10 being responsive to elected officials at state and local
11 levels as well.

12 We've enclosed in your packet today your
13 2021 Board meeting dates and the appropriate application
14 dates accompanying that.

15 Subject to any questions or guidance, that's
16 all I have, sir.

17 MR. JONES: Thank you, Mr. Pierson. I
18 appreciate that more than you know.

19 We also have on the agenda the election of
20 officers. Do we have --

21 SECRETARY PIERSON: Sir, I would make a
22 motion that the Board defer this election of officers
23 until our next meeting in February.

24 MS. MALONE: Second.

25 MR. JONES: We have a motion. We have a



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1 second from Ms. Malone.

2 Any discussion from the Board?

3 SECRETARY PIERSON: To be specific, that was
4 the February meeting of the Commerce & Industry Board.

5 MR. JONES: Correct.

6 We have -- Mr. Bagert has left the building
7 apparently. He had signed up to speak on that issue
8 probably no doubt to rail against the Chairman, but
9 since -- anyway. I'm going to do that Johnny Carson
10 style.

11 Any other business to come before the Board?

12 (No response.)

13 MR. TOUPS: Motion to adjourn.

14 MR. JONES: Now I'll entertain a motion to
15 adjourn; second.

16 All in favor, say "aye."

17 (Several members respond "aye.")

18 MR. JONES: God bless you-all, each and
19 every one. Thank you.

20 (Meeting concludes at 4:23 p.m.)

21

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10 understanding;

11 That the transcript has been prepared in
12 compliance with transcript format required by statute or
13 by rules of the board, that I have acted in compliance
14 with the prohibition on contractual relationships, as
15 defined by Louisiana Code of Civil Procedure Article
16 1434 and in rules and advisory opinions of the board;

17 That I am not related to counsel or to the
18 parties herein, nor am I otherwise interested in the
19 outcome of this matter.

20 Dated this 17th day of December, 2020.

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