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MEETING MINUTES FOR
THE BOARD OF COMMERCE AND INDUSTRY
OF
LOUISIANA ECONOMIC DEVELOPMENT
HELD AT
LASALLE BUILDING
617 NORTH 3RD STREET
LABELLE ROOM
BATON ROUGE, LOUISIANA
ON THE 28TH DAY OF FEBRUARY, 2018
COMMENCING AT 9:34 A.M.

REPORTED BY: ELICIA H. WOODWORTH, CCR

THE BOARD OF COMMERCE AND INDUSTRY

1 **Appearances of Board Members Present:**

2 Robert Adley
3 Millie Atkins
4 Robert Barham
5 Mayor Glenn Brasseaux
6 Representative Thomas Carmody
7 Major Coleman
8 Manuel "Manny" Fajardo
9 Jerald Jones
10 Heather Malone
11 Senator Ronnie Johns for Danny Martiny
12 Charles R. "Robby" Miller
13 Jan K. Moller
14 Secretary Don Pierson
15 Ronnie Slone
16 Bobby Williams, Jr.
17 Steve Windham
18 Dr. Woodrow Wilson, Jr.

19 **Staff members present:**

20 Tam Bourgeois
21 Eric Burton
22 Kristen Cheng
23 Danielle Clapinski
24 Frank Favaloro
25 Brenda Guess
26 Richard House
27 Becky Lambert
28 Mandi Mitchell
29 Joyce Metoyer
30 Melissa Sorrell
31 Hud Usie
32 Anne Villa



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MR. WINDHAM:

I'd like to call this meeting to order.
So the meeting of the Board of Commerce and Industry for
February 28th is called to order at 9:35 a.m.

I believe our first order of business
will be rollcall by Ms. Sorrell.

MS. SORRELL:

Robert Adley.

MR. WINDHAM:

Here.

MS. SORRELL:

Robert Barham.

MR. BARHAM:

Here.

MS. SORRELL:

Representative Devillier for
Representative Abramson.

(No response.)

MS. SORRELL:

Millie Atkins.

MS. ATKINS:

Here.

MS. SORRELL:

Mayor Brasseaux.

MAYOR BRASSEAU:



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Here.

MS. SORRELL:

Representative Carmody.

SECRETARY PIERSON:

Let the record reflect Representative Carmody has contacted us and asked us to recuse his absence today as he is serving in the legislator.

MS. SORRELL:

Yvette Cola.

(No response.)

MS. SORRELL:

Major Coleman.

(No response.)

MS. SORRELL:

Rickey Fabra.

(No response.)

MS. SORRELL:

Manny Fajardo.

MR. FAJARDO:

Here.

MS. SORRELL:

Jerald Jones.

MR. JONES:

Here.

MS. SORRELL:



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1 Heather Malone.
2 MS. MALONE:
3 Here.
4 MS. SORRELL:
5 Senator Ronnie Johns for Senator
6 Martiny.
7 MR. JOHNS:
8 Here.
9 MS. SORRELL:
10 Robby Miller.
11 MR. MILLER:
12 Here.
13 MS. SORREL:
14 Jan Moller.
15 MR. MOLLER:
16 Here.
17 MS. SORRELL:
18 Senator Chabert.
19 (No response.)
20 MS. SORRELL:
21 Secretary Pierson.
22 SECRETARY PIERSON:
23 Present.
24 MS. SORRELL:
25 Scott Richard.



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1 (No response.)
2 MS. SORRELL:
3 Darrel Saizan.
4 (No response.)
5 MS. SORRELL:
6 Daniel Shexnayder.
7 (No response.)
8 MS. SORRELL:
9 Ronnie Slone.
10 MR. SLONE:
11 Here.
12 MS. SORRELL:
13 Bobby Williams.
14 MR. WILLIAMS:
15 Here.
16 MS. SORRELL:
17 Steve Windham.
18 MR. WINDHAM:
19 Here.
20 MS. SORRELL:
21 Dr. Wilson.
22 DR. WILSON:
23 Here.
24 MS. SORRELL:
25 We have a quorum.



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MR. WINDHAM:

All right. Thank you, Ms. Sorrell.

I do need to point out, because we're back in this building, we are live streaming. We have a gentleman over here taking care of that piece of it, but we need to make sure that when we speak, if we have any questions or comments or observations, that we need to pull the microphones down in front of us.

With that said, I will move on to ask if anyone would like to move for the approval of the minutes from last meeting?

MR. SLONE:

I move.

MR. WINDHAM:

Motion by Mr. Slone; second by Dr. Wilson.

Any questions, comments, observations?

(No response.)

MR. WINDHAM:

All in favor, indicate with an "aye."

(Several members respond "aye.")

MR. WINDHAM:

All opposed with a "nay."

(No response.)

MR. WINDHAM:



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1 Motion carries.

2 Next we have Mr. Eric Burton with the
3 Quality Jobs Program. Mr. Burton.

4 MR. BURTON:

5 Good morning. I have six new
6 applications for Quality Jobs. 20161677, A.S.A.P.
7 Industries Manufacturing, LLC; 20160741, BBQ Guys
8 Manufacturing, LLC; 20170253, CellXion, LLC, dba Sabre
9 Industries Building Systems by CellXion; 20161821,
10 LeMoyen Mill & Timber, LLC; 20170398, Lotte Chemical
11 Louisiana, LLC; and 20151049, TCI Packaging, LLC.

12 MR. WINDHAM:

13 Thank you, Mr. Burton.

14 Are there any questions from any of the
15 Board members concerning of any the applications?

16 (No response.)

17 MR. WINDHAM:

18 Are there any questions or comments from
19 the public concerning any of these applications?

20 (No response.)

21 MR. WINDHAM:

22 Is there a motion to approve?

23 Motion made by Mayor Brasseaux; seconded
24 by Mr. Fajardo. I never get his name right.

25 MR. FAJARDO:



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Fajardo.

MR. WINDHAM:
Manny. Fajardo. I'm getting closer.
All in favor, indicate with an "aye."
(Several members respond "aye.")

MR. WINDHAM:
All opposed with a "nay."
(No response.)

MR. WINDHAM:
Motion carries.

MR. BURTON:
Next item up is going to be Quality Jobs
Renewals. We have two renewals. 20121249, America's
Auto Auction Baton Rouge, Inc., East Baton Rouge Parish;
20120245, BASF Corporation in Ascension Parish.

This concludes the renewals.

MR. WINDHAM:
Are there any questions for those
renewals of any of the Board members?
(No response.)

MR. WINDHAM:
Comments from any members of the
audience?
(No response.)

MR. WINDHAM:



1 Is there a motion to approve?
2 Made by Mr. Slone; seconded by Dr.
3 Wilson.

4 All in favor, indicate with an "aye."
5 (Several members respond "aye.")

6 MR. WINDHAM:
7 All opposed with a "nay."
8 (No response.)

9 MR. WINDHAM:
10 Motion carries.

11 MR. BURTON:
12 I have two specials on the agenda. A
13 request in change of name only for the following
14 contract: 20100919, from Great Southern Galvanizing,
15 Inc. dba Great States Galvanizing to Great Southern
16 Galvanizing, LLC dba Great States Galvanizing in East
17 Baton Rouge Parish.

18 I also have a request in change of
19 ownership only for the following contract: Contract
20 20121249, from ABC Baton Rouge, LLC to America's Auto
21 Auction Baton Rouge, Inc. in East Baton Rouge Parish.

22 MR. WINDHAM:
23 Thank you, Mr. Burton.

24 Are there any questions or comments from
25 the Board members concerning the name change or the



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1 request in ownership change?

2 (No response.)

3 MR. WINDHAM:

4 Any comments from the public?

5 (No response.)

6 MR. WINDHAM:

7 Is there a motion to approve?

8 Made by Representative Johns; seconded
9 by Mr. Jones.

10 All in favor, indicate with an "aye."

11 (Several members respond "aye.")

12 MR. WINDHAM:

13 All opposed with a "nay."

14 (No response.)

15 MR. WINDHAM:

16 Motion carries.

17 MR. BURTON:

18 This concludes Quality Jobs.

19 MR. WINDHAM:

20 Thank you, Mr. Burton.

21 Next on deck we have Ms. Becky Lambert
22 to do the Restoration Tax Abatement Program.

23 MS. LAMBERT:

24 Good morning.

25 MR. WINDHAM:



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1 Good morning.

2 MS. LAMBERT:

3 We have five new applications for
4 Restoration Tax Abatement, for which all have met the
5 local requirements prior to receiving approval to be
6 placed on the agenda. We have received local
7 resolutions approving all.

8 The first one is 201615828, 801 Magazine
9 Street in New Orleans; 20141099, Bradshaw Family, LLC in
10 Orleans; 20170233, Brentwood Acquisition - Shreveport,
11 Inc., Caddo; 20170018, Georgia Tucker, LLC, Ouachita;
12 20170016, Monroe Development, LLC, Ouachita, for a total
13 investment of \$19,933,758.

14 This concludes the applications.

15 MR. WINDHAM:

16 Are there any questions from any of the
17 Board members concerning the applications for
18 Restoration Tax Abatement?

19 (No response.)

20 MR. WINDHAM:

21 Any comments from the public?

22 (No response.)

23 MR. WINDHAM:

24 Do I have a motion to approve?

25 Made by Dr. Wilson; seconded by Ms.



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1 Heather.

2 All in favor, indicate with an "aye."
3 (Several members respond "aye.")

4 MR. WINDHAM:

5 All opposed with a "nay."
6 (No response.)

7 MR. WINDHAM:

8 Motion carries.

9 MS. LAMBERT:

10 We have one special request to correct
11 the construction ending date on a contract that has
12 already been approved by the Board on October 25th,
13 2017.

14 RTA 20161637, Market Street Shreveport,
15 LLC. This contract was approved with an estimated
16 construction ending date of October 17th, 2017. The
17 correct estimated construction date is actually for
18 2018, October 15th, 2018. The company recognized the
19 error after the contract was fully executed and notified
20 LED staff to request a correction. It is required that
21 any changes to an approved contract be approved by the
22 Board. So with Board approval, the contract will be
23 reissued with the revised estimated construction date to
24 reflect the company's correct date of October 15th,
25 2018.



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1 MR. WINDHAM:

2 And this has been reviewed by legal
3 staff, no problems or anything with it?

4 MS. LAMBERT:

5 There are no issues with the -- and it's
6 really -- it's relatively -- it was basically a
7 typographical error on the company's part, and they
8 recognized it when they were signing the documents.

9 MR. WINDHAM:

10 All right. Are there any other
11 questions?

12 Motion's made by Mr. Jones to approve;
13 second by Secretary Barham.

14 All in favor, indicate with an "aye."
15 (Several members respond "aye.")

16 MR. WINDHAM:

17 All opposed with a "nay."
18 (No response.)

19 MR. WINDHAM:

20 Motion carries.

21 MS. LAMBERT:

22 All right. This concludes the RTA
23 requests for this meeting.

24 MR. WINDHAM:

25 Thank you, Ms. Lambert.



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1 Ms. Metoyer, the Enterprise Zone Program
2 presented by Ms. Joyce Metoyer.

3 MS. METOYER:

4 Good morning.

5 MR. WINDHAM:

6 Good morning.

7 MS. METOYER:

8 I have 10 new applications.

9 First one is 20161499, CDG Energy, LLC
10 in Rapides Parish; 20150157, Metairie Hotel Ventures,
11 LLC, Orleans Parish; 20150863, New Hotel Monteleone, LLC
12 dba Hotel Monteleone, Orleans Parish; 20150864,
13 Palmisano Contractors, LLC, Orleans Parish; 20150193,
14 Providence Classical Academy, Incorporated, Bossier
15 Parish; 20151375, Sai Ram Lodging, LLC, Ouachita Parish;
16 20141318, Shree Madhav, LLC, East Baton Rouge Parish;
17 20150949, The Kroger, Company, Calcasieu Parish;
18 20131435, University Medical Center Management, Corp.,
19 Orleans Parish; and 20131330, Vantage Health Plan,
20 Incorporated, Ouachita Parish.

21 MR. WINDHAM:

22 Thank you, Ms. Metoyer.

23 Are there any questions of any of the
24 Board members for the Enterprise Zone applications?

25 (No response.)



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MR. WINDHAM:

Any comments from the public for the Enterprise Zone applications?

(No response.)

MR. WINDHAM:

Is there a motion?

Motion's made by Mr. Slone to approve; seconded by President Miller.

All in favor, indicate with an "aye."

(Several members respond "aye.")

MR. WINDHAM:

Any opposed with a "nay."

(No response.)

MR. WINDHAM:

Motion carries.

MS. METOYER:

I have five termination requests. 20131101, Summit Credits, LLC, Livingston Parish. Their existing contract period is 8/23/2013 to 8/22 of 2018. The requested term date is 8/22 of 2015. The program requirements have been met. No additional jobs are anticipated; 20120206, Associated Grocers, Incorporated, East Baton Rouge Parish. Existing contract period 1/28/2013 to 1/27 of 2018. The requested term date is 7/28 of 2015. The program requirements have been met.



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1 No additional jobs are anticipated; 20071374, Stirling
2 Properties, LLC, St. Tammany Parish. The existing
3 period is 7/1 of 2013 to 6/30 of 2018. The requested
4 term date is 12/31 of 2016. Program requirements have
5 been met. No additional jobs are anticipated; 20110863,
6 Royal Orleans Hotel Partners, LLC, Orleans Parish.
7 8/1/2012 to 7/31 of 2017 is the existing contract. The
8 requested term date is January 31 of 2015. The program
9 requirements have been met and no additional jobs are
10 anticipated; and 20131123, Carondelet Partners, LLC,
11 Orleans Parish. The existing contract period is 1/1
12 2013 to 12/31 of 2019, and the requested term date is
13 September 30, 2017. All requirements have been met. No
14 additional jobs are anticipated.

15 MR. WINDHAM:

16 Thank you, Ms. Metoyer.

17 Are there any questions or comments
18 concerning the termination requests from the Board
19 members?

20 (No response.)

21 MR. WINDHAM:

22 Any comments from the public concerning
23 termination requests for Enterprise Zone contracts from
24 the Board members?

25 (No response.)



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MR. WINDHAM:

Is there a motion?

Made by Mr. Williams; seconded by Ms. Atkins.

All in favor, indicate with an "aye."

(Several members respond "aye.")

MR. WINDHAM:

All opposed with a "nay."

(No response.)

MR. WINDHAM:

Motion carries.

MS. METOYER:

I have one special request to delete an owner for from an existing contract. It's 20151855, Performance Contractors, Incorporated, East Baton Rouge Parish, and the owner that needs to be deleted is Brent Boe.

MR. WINDHAM:

Can you give us an overview of what that effect has?

MS. METOYER:

He sold his interest. He is no longer an owner.

MR. WINDHAM:

All right. So he wouldn't receive any



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1 future benefits?

2 MS. METOYER:

3 No.

4 MR. WINDHAM:

5 He may have received past benefits,
6 though?

7 MS. METOYER:

8 It's possible, yes.

9 MR. WINDHAM:

10 Possible.

11 Any questions from any of the Board
12 members?

13 (No response.)

14 MR. WINDHAM:

15 Any comments from the public?

16 (No response.)

17 MR. WINDHAM:

18 Is there a motion to approve?

19 Made by Mr. Slone; second by

20 Mr. Fajardo.

21 All in favor, indicate with an "aye."

22 (Several members respond "aye.")

23 MR. WINDHAM:

24 All opposed with a "nay."

25 (No response.)



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MR. WINDHAM:

Motion carries.

MS. METOYER:

That concludes Enterprise Zone.

MR. WINDHAM:

Thank you, Ms. Metoyer.

MS. METOYER:

Thank you.

MR. WINDHAM:

Next up we have Ms. Cheng to do the Industrial Tax Exemption Program. Ms. Kristin Cheng.

MS. CHENG:

Good morning.

MR. WINDHAM:

Good morning.

MS. CHENG:

I have 28 new applications with advances prior to the Executive Order on June 24th of 2016.

MR. WINDHAM:

Okay. Mr. Adley would like to make a suggestion.

MR. ADLEY:

I want to make a suggestion to the committee. Much to your surprise, I think we can probably get out of here pretty quickly today. At least



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1 the Governor's office met with LED, unless all of you
2 have questions, I doubt that you probably do, but if you
3 do, we certainly welcome them, but we only have a couple
4 of questions. I think we resolved all of the issues we
5 had on the -- I think there's 28 of them, and if we
6 could get those two questions clarified, we might be
7 able to take these in globo.

8 MS. CHENG:

9 I have two I'd like to defer before you
10 get to those questions.

11 MR. WINDHAM:

12 That will be fine. Please indicate
13 which ones.

14 MS. CHENG:

15 The companies requested that 20161523,
16 Kennedy Rice Dryers, LLC in Morehouse Parish be
17 deferred, and 20150086, Monsanto Company in St. Charles
18 Parish be deferred.

19 MR. WINDHAM:

20 Can you repeat the first one?

21 MS. CHENG:

22 20161523, Kennedy Rice Dryers, LLC in
23 Morehouse Parish.

24 MR. WINDHAM:

25 All right. So We have Kennedy Rice



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1 Dryers and Monsanto requesting deferral.

2 Any objections from anyone?

3 (No response.)

4 MR. WINDHAM:

5 All right. Please proceed with your
6 questions, Mr. Adley.

7 MR. ADLEY:

8 In the group there were two that didn't
9 appear to give a clear description of what they were
10 doing.

11 MS. CHENG:

12 Okay.

13 MR. ADLEY:

14 They simply list an addition. They
15 described the manufacturing what they did, but not what
16 they were adding. So if I could just ask, is Delta
17 Terminal Services and DOW Chemical...

18 MR. WINDHAM:

19 Do we have a representative from Delta
20 Terminal Services with us today?

21 Please step forward. And, DOW, please
22 be on deck.

23 Please identify yourself.

24 MR. LEONARD:

25 Hello. My name is Jimmy Leonard. I'm



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1 with Advantous Consulting here on behalf of Delta
2 Terminal Services.

3 MR. ADLEY:

4 The issue was pretty simple. You have a
5 very good description of the process and what you were
6 manufacturing, but you just simply said it was an
7 addition, and we'd like to know what it was that you --
8 what you added.

9 MR. LEONARD:

10 Yes, sir. The addition was process
11 piping in order to move the finished product from the
12 facility to the docking area.

13 MR. ADLEY:

14 Just piping?

15 MR. LEONARD:

16 Yes, sir, just piping.

17 MR. ADLEY:

18 Okay. Thank you.

19 MR. LEONARD:

20 Okay.

21 MR. WINDHAM:

22 Any other questions for Delta?

23 MR. ADLEY:

24 No. And I ask these two questions, we'd
25 ask our staff that when they send those applications, if



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1 they don't have something telling us, it would be good
2 if y'all go ahead and just ask them. They need to put
3 them on the application. We don't even have to ask
4 these questions, but there were only two.

5 The other one was DOW Chemical.

6 MR. WINDHAM:

7 Thank you, Mr. Leonard.

8 MR. ADLEY:

9 They, too, had an addition, and I'm just
10 curious what it was what they added.

11 MR. WINDHAM:

12 Please identify yourself and who you
13 represent.

14 MS. MYLES:

15 Lakeisha Myles with DOW Chemical.

16 MR. ADLEY:

17 Yes, ma'am. Can you just -- it was a
18 good description, again, of the plant and what it does,
19 but I didn't see a description of what the addition was.

20 MS. MYLES:

21 The addition is to add downstream
22 derivative for the ethylene oxide at the Glycol II
23 plant.

24 MR. ADLEY:

25 And so the equipment that was put in for



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1 that would have been?

2 MS. MYLES:

3 For the downstream, the downstream part
4 of the operations.

5 MR. ADLEY:

6 I got you. Do you have any idea what it
7 was, the equipment that went in to do that?

8 MR. WINDHAM:

9 So when you say "downstream," is what
10 you're saying -- is what you're describing the producer
11 of the raw material within the facility or is it
12 downstream and away from the operations altogether?

13 MS. MYLES:

14 No. It's within -- it's the downstream,
15 the production, the operations within the facility.

16 MR. WINDHAM:

17 So is it a unit?

18 MS. MYLES:

19 It looks like it's several. The
20 request, it looks like it's several units that were
21 placed in to add to the value preservation of the Glycol
22 II plant.

23 MR. WINDHAM:

24 And those units take the raw material
25 that may either be imported or brought into the facility



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1 or produced at another location within the facility and
2 then they process that into another product?

3 MS. MYLES:

4 Yes, that's correct.

5 MR. ADLEY:

6 I still don't know what was added.

7 MR. MILLER:

8 I think Mr. Adley's question is what
9 actual equipment. Like the previous one was piping.
10 Was it pumps, piping, heat exchangers? I mean, what is
11 it?

12 MR. ADLEY:

13 Does the staff know? I mean, do y'all
14 have anything in file just...

15 I mean, knowing DOW, as we all do, I'm
16 sure they added a lot of equipment, but when you put in
17 these applications and give them to us and you don't
18 tell us what it is, at some point, you have to give us
19 an idea of what you're tax exempting, what is the piece
20 of equipment that's being tax exempt.

21 MS. CHENG:

22 It looks like pressure temperature
23 sensors, valves, steel, things that would make up a unit
24 to -- riders, cables, something that would make up the
25 unit to -- at the Glycol II facility.



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1 MR. ADLEY:
2 So this is all one large piece of
3 equipment, is that what this is?

4 MS. CHENG:
5 Yes.

6 MR. ADLEY:
7 Okay.

8 MS. CHENG:
9 It all makes up one (indicating).

10 MR. ADLEY:
11 Okay. All right. Thank you. That's
12 the only question that we had of these, but it would
13 really help us in the future, most of these
14 applications, all of them have a description of what
15 they added, but these two just, they didn't say
16 anything. They just said an addition, and you need to
17 know what the equipment is and what it is that's being
18 tax exempt, that would help.

19 Thank you, ma'am.

20 MR. WINDHAM:

21 Thank you, ma'am.

22 I don't know if Melissa got Mr. Coleman,
23 Major Coleman, his...

24 Okay. Make sure you get registered.

25 Are there any other questions on any of



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1 the applications by any of the Board members?

2 MR. MOLLER:

3 Yes.

4 MR. WINDHAM:

5 Yes, please, Mr. Moller.

6 MR. MOLLER:

7 I have a question. We got some
8 information right before this meeting, and I apologize,
9 I haven't had the chance to go through it, but
10 concerning the timing of some of the these applications.
11 The rules that we adopted talk about these have to be
12 filed no later than 90 days after the beginning of
13 operations or the end of construction, and it seems like
14 several of these were filed, you know, outside of that
15 time. And, again, I haven't gone back and double
16 checked that, but it seems like the one for Cameron LNG
17 was 314 days after the project end date, CB&I Walker,
18 144 days.

19 MS. CHENG:

20 In the rules, Section 523, it allows for
21 an extension to the application due date.

22 MR. MOLLER:

23 So they have all received application
24 extensions?

25 MS. CHENG:



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1 Yes.

2 MR. MOLLER:

3 Okay.

4 MR. WINDHAM:

5 Are there any other questions by any of
6 the Board members?

7 MR. MILLER:

8 One quick one. About the extensions,
9 those are just done through LED?

10 MS. CHENG:

11 Yes.

12 MR. MILLER:

13 Great. Thank you.

14 MR. WINDHAM:

15 So that's a staff extension, and it's
16 perfectly within the guidelines.

17 Any other questions from any of the
18 Board members?

19 MR. MOLLER:

20 Is there a limit on how many extensions
21 of time they can get?

22 MS. CHENG:

23 No. If it goes past a certain -- if it
24 goes past six months, we like to get a statement from
25 the assessor saying that the assets haven't been taxed



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1 because assets that have been taxed aren't eligible, but
2 that's all.

3 MR. MOLLER:

4 And do they have to provide a reason, or
5 is it just kind of --

6 MS. CHENG:

7 Sometimes they can't get their costs
8 together in time or, you know, it varies from
9 application to application.

10 MR. MOLLER:

11 Okay.

12 MR. WINDHAM:

13 Are there any other questions by any of
14 the Board members?

15 (No response.)

16 MR. WINDHAM:

17 I believe we have a comment from the
18 public concerning this.

19 Please step forward and identify
20 yourself.

21 MR. BAGERT:

22 Broderick Bagert with Together
23 Louisiana.

24 And it does go to the question of
25 timing, but from the rule's perspective or a broader



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1 perspective, what we are saying right now in this
2 meeting is in order for an investment that was completed
3 in December of 2016 to take place, it needs a public
4 subsidy that won't be approved until 314 days after it
5 has already taken place. This retroactive granting of
6 subsidies that are still being called incentives is not
7 practiced in other places. It's not the norm, and it
8 breaks not just the rules of normal economic
9 development, but the rules of causality, chronology and
10 cause and effect, that these were completed so long ago
11 is on one way the standard practice for how the program
12 has operated. We think that is a serious concern and
13 needs to be addressed more narrowly within the rules.

14 We wanted to know, did these, in fact,
15 receive a specific request from each company before the
16 filing deadline? Because there are some limits to
17 extensions that are not automatically granted. They
18 have to receive a specific request, according to 523,
19 before the filing deadline has taken place. And did
20 that take place so that is done the way that's in
21 accordance with the rules?

22 MR. ADLEY:

23 But you don't -- if I heard you
24 correctly, I didn't see a violation of the rule.

25 MR. BAGERT:



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1 If the companies provided a request for
2 an extension prior to the 90-day deadline, so that is to
3 say if before 90 days has elapsed since project
4 completion and they provide a request for an extension
5 prior to those 90 days, then that's abiding by the rules
6 if that extension is granted. If they don't request
7 that extension within those 90 days, then they are in
8 violation of the rules, and they're in violation of the
9 rules as these applications go. So it wasn't clear, and
10 that's just a question for the staff. We don't receive
11 those extensions.

12 Did they, in fact, file an extension
13 requesting -- or a request for an extension prior to the
14 90-day deadline elapsing since the construct project had
15 taken place?

16 MR. WINDHAM:

17 Ms. Cheng?

18 MS. CHENG:

19 If you can give me -- I don't even know
20 which ones you're referring to. If you could give me a
21 list, I can go back and check for you.

22 MR. BAGERT:

23 Right there.

24 MR. WINDHAM:

25 All right. So I don't think we are



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1 going to able to do that at this meeting.

2 MR. ADLEY:

3 And then when she goes and checks and we
4 find that, in accordance with the rule, that the rule
5 was not followed, your view is it should not be
6 approved, but if the rule was followed, clearly, I mean,
7 it should be.

8 I guess I'm asking the staff or LED,
9 somebody to give us some direction here. If there's
10 question about whether or not they actually complied
11 with the rule, if we approve them subject to
12 verification that they did, is that plausible to do?

13 Richard, I guess you're the best guy to
14 ask. I mean, it's pretty clear to me that she doesn't
15 know here.

16 MS. CHENG:

17 Late applications can be considered
18 with -- just like the late renewals, they can be
19 considered with a penalty.

20 MR. ADLEY:

21 I understand, but we deal with the late
22 application differently than we have with everybody
23 else. If they complied with the rule and met all of the
24 extension requirements, then I don't have a problem with
25 what they're doing. If somebody didn't, then you've got



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1 a different situation.

2 MR. WINDHAM:

3 All right. Before you say anything,
4 Mr. Leonard, I believe Mr. Adley has a question for LED.

5 SECRETARY PIERSON:

6 I'll respond for LED.

7 If there's a request for a specific set
8 of documents to verify that the rule was followed, we'll
9 be happy to provide that, and we would ask that you
10 submit that request and do it succinctly so that we can
11 identify the specific contract numbers that you are
12 requesting to see documentation on.

13 MR. ADLEY:

14 I guess the question is, I guess what
15 he's -- I'm not speaking for him, but I guess the
16 question is, let's say they made the request, and then
17 when they made the request, the Board has already
18 approved it and the documentation came back that it
19 didn't follow the rules, what happens?

20 MR. WINDHAM:

21 Mr. House or Ms. Clapinski, can you
22 describe what happens when somebody breaches these
23 contracts? And I mean, breaching by if you don't follow
24 the rules, then the contract was never valid, I would
25 think.



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1 MR. HOUSE:

2 Well, I think we'd have to take a look
3 at that in the entirety of the circumstances and what
4 action would then be appropriate by the Board at that
5 time. I'm not going to fly on the basis of Mr. Bagert's
6 or anybody else's interpretation of the rules. We'll
7 take a look at, number one, take a look at whether or
8 not there is compliance either under the terms of the
9 rules or his terms, or if they're the same, that's fine,
10 too. But, secondly, we would also, at that point in
11 time, if there's a problem, we'd assess the situation
12 and provide you with an opinion on that.

13 MR. WINDHAM:

14 Thank you.

15 Mr. Adley, do you have another question?

16 MR. HOUSE:

17 I also would add, on the question
18 whether or not you could provisionally approve something
19 today, I think you could if you come up with the right
20 words in the motion, but, again, that could be made
21 subject to further review and the recommendation of
22 counsel, if necessary.

23 MR. ADLEY:

24 Mr. Chairman, it appears that some of
25 the people who have applications are trying to get to



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1 that table. Maybe they can clarify it for us, and if --
2 we just -- I think what we need here, we just need to
3 clarify when we say we don't know, that makes it
4 difficult.

5 MR. WINDHAM:

6 Please identify yourself.

7 MR. LEONARD:

8 Yes, sir, Mr. Chairman. Jimmy Leonard
9 with Advantous Consulting. I just want to make two
10 comments for the record.

11 First comment is the Cameron LNG
12 application was actually formally approved. The project
13 was approved in 2013 for a \$9-billion-plus investment in
14 the State of Louisiana. The assets in question are just
15 pieces of equipment that went into service before the
16 project was complete, and we've been working with LED
17 for a number of months to properly document that
18 activity and make sure that these assets only receive
19 the 10-year term exemption that are due. So the project
20 is still under construction, and it is not, as a
21 project, formally complete.

22 MR. WINDHAM:

23 Does that clear everything up for all of
24 the Board members?

25 MR. LEONARD:



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1 Yeah. So there is a contract that's
2 been pre-approved for the project and --

3 MR. WINDHAM:

4 Because of the monetary volume of the
5 contract, I remember a number of years back.

6 MR. LEONARD:

7 Because of the size of the investment
8 and the timing and the construction timeline is what is
9 causing this to come before us today.

10 MR. WINDHAM:

11 Certainly.

12 And let me indicate to Ms. Sorrell that
13 Representative Carmody is in the audience now.

14 MR. CARMODY:

15 Good morning. Thank you, sir.

16 MR. WINDHAM:

17 Any other questions from the Board
18 members related to that concept from Mr. Leonard?

19 (No response.)

20 MR. WINDHAM:

21 Second, I have someone else from the
22 public that would like to address the scenario.

23 Wow, Doug, you've got a new beard.

24 MR. LEBLEU:

25 Mr. Chairman, members of the Board, I



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1 have a copy of an e-mail that I received from Ms. Cheng
2 approving the extension of our application. Our request
3 was made March 14th of 2017, and her response to our
4 request was, "Doug, the extension to June 15th, 2017 has
5 been granted for Advance Number 20151342, which is the
6 application in question." I'd be happy to read our
7 request. It's quite lengthy and detailed as to why
8 we're asking for the extension. Would you like me to
9 read it?

10 MR. WINDHAM:

11 No.

12 MR. LEBLEU:

13 Good.

14 MR. JONES:

15 Who was the client?

16 MR. LEBLEU:

17 I'm sorry?

18 MR. JONES:

19 Who was your client?

20 MR. LEBLEU:

21 CB&I Walker. I'm sorry.

22 MR. WINDHAM:

23 Are there questions from the Board
24 members concerning Mr. LeBleu and his client, CB&I?

25 (No response.)



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MR. WINDHAM:

All right. Thank you, Mr. LeBleu.

MR. LEBLEU:

Thank you.

MR. WINDHAM:

Any other comments?

Yes. Please step forward and identify yourself again.

MR. BAGERT:

Once again, my name is Broderick Bagert. I'm with Together Louisiana. We withdraw the concern from CB&I. They clearly had the -- or it appears they had the request for an extension in a timely fashion.

On Cameron LNG, it's a bit of a different scenario. They've got this huge investment, one of the largest in the history of this country, but there are discreet projects for which they submit discreet applications with separate part numbers, and each of those has a project end date that's submitted in the application. The project end date indicated here is for the discreet part of the overall investment, and it's, at least by the company's own likes, their end of construction date.

So the fact that the project itself in the totality investment is ongoing and will be for many



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1 years doesn't affect the part of it for which an
2 exemptions being sought in this meeting.

3 MR. WINDHAM:

4 All right. Thank you.

5 Are there any questions by any of the
6 Board members for Mr. Broderick concerning this?

7 Please identify yourself.

8 MR. LEONARD:

9 Jimmy Leonard, Advantous Consulting.

10 Just for the record, this is not a
11 discreet project. This is not an additional project.
12 We are fitting facts and circumstances onto the
13 documentation that LED provides us so that we can
14 properly document the exemption. So this was not a
15 separate project. This was not a smaller, discreet
16 project inside of a bigger one. This just happened to
17 be a number of items, it was a building and it was other
18 pieces of equipment that went into service, and,
19 therefore, should go on the tax rolls as exempt the year
20 following it going into service.

21 MR. WINDHAM:

22 If I remember correctly from my days of
23 being there, if a project has a -- the construction
24 project has an extended period of time, this was one of
25 the things to make sure that these projects don't



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1 have -- and a unit goes online during the interment
2 before the big picture project is completed, this was
3 done to eliminate the possibility of extensions beyond
4 10 years. Because if it's a two-year project and year
5 one it gets started and you wait until the end, then
6 that entity, that unit, would get an 11-year exemption.

7 MR. LEONARD:

8 That is absolutely correct. And with
9 the application, there is an additional commentary that
10 says, "Cameron LNG is constructing a
11 multi-billion-dollar liquefaction manufacturing facility
12 addition to their existing facility. The application is
13 not for a separate or new project. This application is
14 being filed for the sole purpose of properly assigning
15 an exemption term to assets that went into service prior
16 to completion of the project." This is information that
17 was submitted with the application.

18 MR. WINDHAM:

19 And it is part of the public records,
20 which you should -- I mean, you have the ability to go
21 and look at it; right, Mr. Broderick?

22 MR. BAGERT:

23 Yeah. And I think my meaning wasn't
24 clear. I wasn't speaking to the nature of it. It is
25 discreet enough to go into operation separately and have



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1 its own application, which we entirely endorse because
2 that does allow it to become taxable at a time when it's
3 providing value and benefit to the company. But if it
4 goes into operations in December of 2016, then you have
5 90 days from that point to submit an application, and
6 these were submitted 314 days after that.

7 That's the -- whether it's discreet or a
8 part of it, that it has its own application and went
9 into operations sets the date when the clock starts.

10 That's the --

11 MR. WINDHAM:

12 I think I do need to point out that this
13 application was submitted and approved on the front end
14 because of the size of the investment.

15 MR. BAGERT:

16 Right.

17 MR. WINDHAM:

18 So an application has already been
19 submitted. So when you say one needs to be submitted,
20 it was when they started the \$9-billion investment from
21 the ground up. Yeah. So it's been submitted.

22 MR. BAGERT:

23 You have our concerns around it. I
24 mean, that if a separate application is submitted, which
25 we think it ought to be, it ought to comply with all of



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1 the existing rules that limit when an application ought
2 to be provided once a piece of equipment goes into
3 operations. If not, you have this very -- and let me
4 say this for the record, we are not interested in
5 nit-picking the rules, and we have ignored lots of small
6 rules that we don't think have any substantive value or
7 contribution to the discussion. We are raising this for
8 very specific reasons. The timing with which these
9 exemptions have been granted in the past is against all
10 precedent in other places because it is so retroactive,
11 and a retroactive incentive is pretty close to a
12 contradiction in terms. If something's approved or
13 doesn't get approved until the thing happened, it can't
14 have affected it. That needs to change going forward is
15 something that we're concerned about, that the status of
16 assets and properties that are in operations but are not
17 being reported to an assessor for a full calendar year,
18 that is a gray area that ought to be corrected as we go
19 forward.

20 So I want to make clear this is not
21 about trying to nit-pick this company or that. It's to
22 try to establish some concerns we have so that they are
23 fixed in the future and we don't have property not on
24 the roles that doesn't have an exemption and we try to
25 move away from approving an incentive after a project is



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1 already complete where it can't affect this behavior
2 anymore. Thank you.

3 MR. WINDHAM:

4 Thank you.

5 MR. JONES:

6 Mr. Chairman, can we move on?

7 MR. WINDHAM:

8 Yes, Mr. Jones.

9 Are there any other questions?

10 MS. CHENG:

11 Can I make a comment?

12 These applications do all have advances
13 filed, so the company did notify the state that they
14 were going to be, in fact, completing a project in the
15 future, so it's not really after the fact. We were
16 already put on notice that a project was going to be
17 occurring.

18 MR. WINDHAM:

19 All right. Thank you.

20 I believe Mr. Adley has made the motion
21 to -- since he got his answers, to approve all of these
22 applications in globo.

23 Is that correct?

24 MR. ADLEY:

25 Yes.



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MR. WINDHAM:

Is there a second?

MR. JOHNS:

I second.

MR. WINDHAM:

Seconded by Mr. Johns. Or
Representative Johns. I'm sorry.

All in favor --

MR. JOHNS:

Senator.

MR. WINDHAM:

Senator. I am really sorry now.

MR. JOHNS:

I've been called worse.

MR. WINDHAM:

I knew you a long time ago when you
weren't.

Are there any other questions by the
Board members?

MR. ADLEY:

I would only point out so that Together
Louisiana would know that the Governor's office
appreciates very much all of the work that you do. We
do. And we recognize it's an ongoing process dealing
with these rules to make it clearer all of the time, but



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1 I believe, based upon what we've heard here today, we
2 should go ahead and move these projects. That doesn't
3 mean we won't move forward in dealing with some of the
4 rules here in the next month or two, but I think where
5 we are today, we should approve them.

6 MR. WINDHAM:

7 All right. Motion is on the table by
8 Mr. Adley and second by Senator Johns.

9 All in favor, indicate with an "aye."

10 (Several members respond "aye.")

11 MR. WINDHAM:

12 All opposed with a "nay."

13 (No response.)

14 MR. WINDHAM:

15 Motion carries.

16 All right. The next item on the agenda
17 is renewals.

18 MS. CHENG:

19 No. We have three more new applications
20 that have advances that were filed after the Executive
21 Order --

22 MR. WINDHAM:

23 I'm sorry.

24 MS. CHENG:

25 -- on June 24th of 2016.



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1 MR. WINDHAM:

2 Please proceed.

3 MS. CHENG:

4 I do want to make a note that the salary
5 for Barriere Construction on the summary sheet says
6 45,000, but in their CEA with LED and the state, it's
7 actually 53,000.

8 MR. WINDHAM:

9 All right. Can you read those?

10 MS. CHENG:

11 I can.

12 20171647, Barriere Construction Company,
13 LLC in St. Charles Parish; 20161576, Louisiana Sugar
14 Refining, LLC in St. James Parish; and 20161674, Tin
15 Roof Brewing Company, Inc. in East Baton Rouge Parish.

16 MR. WINDHAM:

17 Are there any questions from any of the
18 Board members concerning the post-EOs?

19 MR. MOLLER:

20 Yes.

21 MR. WINDHAM:

22 I believe -- first let me say, I believe
23 we received, subject to our original agenda, a package
24 that had 103 pages of exhibit information in them. I
25 hope everyone got a chance to review that.



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1 Are there any questions on the exhibits?

2 (No response.)

3 MR. WINDHAM:

4 All right. Mr. Moller.

5 MR. MOLLER:

6 I haven't read all of the 102 pages, but
7 do they include the return on investments statement that
8 is supposed to be part of these according to the rules?

9 MR. HOUSE:

10 Yes. Page 1.

11 MR. MOLLER:

12 Where? Because I looked through -- I
13 mean, I did look through the first one, Barriere
14 Construction, and I could not find it.

15 MR. WINDHAM:

16 Ms. Cheng?

17 SECRETARY PIERSON:

18 You review the total packet, which is
19 maybe not provided to you in globo, but all of these
20 will include a certification of return on investment.

21 MR. ADLEY:

22 But I think the question is, and what
23 I'm trying to find out is, is the ROI, is that part of
24 the application so that it's just easily accessible by
25 the public or is that an in-house document? What do we



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1 have there?

2 SECRETARY PIERSON:

3 Well, it's essentially both, but the
4 document that's released as part of the application is a
5 certification that I render.

6 MR. MOLLER:

7 Does that include an Exhibit A or B or
8 is that in the backup?

9 SECRETARY PIERSON:

10 No. Exhibit A is the agreement as to
11 what the company will provide. Exhibit B is the local
12 governments all attesting to their support of tax
13 abatement.

14 MR. MOLLER:

15 Okay. And the ROI statement is included
16 in our backup?

17 SECRETARY PIERSON:

18 Correct.

19 MR. MOLLER:

20 How is that calculated?

21 SECRETARY PIERSON:

22 It's calculated differently for each
23 deal because each deal is different. Largely, we follow
24 IMPLAN models using codes established by a national
25 organization, the National Industrial Codes, which help



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1 us in this analysis because they provide the specific
2 job multipliers, the indirect jobs that are created with
3 each application. Each application will have different
4 wage scenarios, different investment scenarios, may
5 cover a broad range of different industrial
6 opportunities, certainly, not in retail or service, but
7 in manufacturing. And so all of these elements are
8 considered, along with construction jobs, sales tax
9 revenues generated and the term that we'd anticipate
10 that this proposed asset would remain on the tax rolls,
11 which is typically a period of time far in excess of
12 either the eight or the 10-year -- in the past, 10
13 years, now, today, eight-year -- abatement period that
14 they would enjoy.

15 So it's actually a complex amount of
16 effort that would go into that, and certainly we would
17 want to assure the Board that these investments serve
18 those communities with long-term, positive return on
19 investment.

20 MR. MOLLER:

21 But so you use the same method to
22 calculate ROI that other economic development agencies
23 in other states, or, say, BRAC or somebody like that
24 would use when they're evaluating a project?

25 SECRETARY PIERSON:



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1 In a general sense, the IMPLAN model,
2 yes. If parties choose to abbreviate the term of the
3 analysis, if you said you're doing an eight-year ROI
4 from the day the plant opened and you excluded all of
5 the construction jobs and all of the sales tax generated
6 by that, you can arrive at different figures. So what
7 we do is determine what our view of the value of the
8 investment is to the community, and we consider all of
9 the associated elements with construction as to
10 contributing to a positive return on investment.

11 MR. MOLLER:

12 Okay.

13 MR. WINDHAM:

14 Mr. Slone.

15 MR. SLONE:

16 So we can presume that when the
17 documents come to you, you have an ROI as required, you
18 have that information before you bring that
19 information -- before it actually comes to us?

20 MS. CHENG:

21 The project managers do, yes.

22 MR. SLONE:

23 Thank you.

24 MR. WINDHAM:

25 Thank you, Mr. Slone.



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1 Any other questions by any other Board
2 members concerning these three post-Executive Order
3 applications?

4 (No response.)

5 MR. WINDHAM:

6 Any comments from the public concerning
7 these three post-Executive Order applications?

8 Please identify yourself.

9 MR. BAGERT:

10 Broderick Bagert, Together Louisiana.

11 We have not been able to find the ROIs.
12 We did a public records request after the nine that were
13 approved in December for Exhibit A, Exhibit B and the
14 return on investment statement. Lots of documents were
15 provided. There was a lot of useful information. That
16 was not included.

17 We followed up with Mr. Thibodeaux and
18 said, "Can you send us the return on investment that
19 wasn't included there?" And the response was, "No
20 documents were found responsive to your request."

21 This is the center of the entire
22 discussion, what is the return on investment. These are
23 public resources, what is the public benefit. That
24 ought to be much more transparent, much more easily
25 accessible, evaluated by the members of this Board,



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1 evaluated by the local communities and determining
2 whether a specific return on investment is worth it, not
3 just a generic statement that, "Yes, it's good."

4 There are also different ways to
5 determine return on investment. From the ones that
6 we've seen not conducted by LED for the new ITEPs,
7 because we don't -- we have not been able to see those,
8 we would have a couple questions. One is, does the
9 return on investment analysis assume that 100 percent of
10 the benefits of the investment are attributable to the
11 exemption? That's not an assumption that's
12 characteristic of ordinary best practices. And what I
13 mean by that is, under that scenario, we've allowed all
14 the capital expenditure of manufacturers to be submitted
15 for public a subsidy, or very, very close to it. The
16 assumption is that without an exemption, manufacturers
17 would make no capital investments in their facility. So
18 how is that question dealt with?

19 Second, a return on investment analysis
20 would need to compare the benefits that accrue from the
21 private investment to the benefits that would accrue if
22 the taxes went to the public sector, and the difference
23 between those two is the benefit; right? None of those
24 thing can be evaluated because we can't get our hands on
25 them.



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1 MR. WINDHAM:

2 Let me ask one question on that. Can
3 you give me or this Board a model that does that?

4 MR. BAGERT:

5 We've engaged an economist to do just
6 that.

7 MR. WINDHAM:

8 But can you give us the model?

9 MR. BAGERT:

10 Yes. I mean, he can. I can't, but he
11 can. We'll be back to you in and the public within a
12 couple weeks on that.

13 MR. JONES:

14 But one does not exist today?

15 MR. BAGERT:

16 A model for doing return on investment
17 absolutely exists.

18 MR. WINDHAM:

19 No, no. For what you said. For what
20 you said, is there is a model?

21 MR. BAGERT:

22 Yes.

23 MR. WINDHAM:

24 That I can go to?

25 MR. BAGERT:



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1 Yes, there is a model.

2 MR. WINDHAM:

3 Okay. Where is it? Where is it?

4 MR. BAGERT:

5 I think it's called the REMI. It's a
6 piece of software that revenue estimating committees
7 use.

8 MR. WINDHAM:

9 I'm very familiar with the REMI, and it
10 doesn't do what you said.

11 MR. JONES:

12 Two different things.

13 MR. WINDHAM:

14 It's not doing what you said, what you
15 just described.

16 MR. BAGERT:

17 Which part?

18 MR. WINDHAM:

19 REMI II is not doing what you said.

20 MR. BAGERT:

21 Which part does it not do so I can make
22 sure --

23 MR. WINDHAM:

24 It's not taking the difference between
25 your public sector and your private sector investment



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1 and telling me what the return would have been had that
2 not occurred.

3 MR. BAGERT:

4 Well, you run it in both scenarios and
5 subtract; right? You run it for the private investment
6 and determine the benefit, and then run it for the
7 public investment and determine the benefit and then
8 take the one from the other with some assumption about
9 how much the public investment caused the private
10 investment.

11 According to this economist, the
12 academic literature says it's about 9 to 11 percent of
13 manufacturing capital with an ad valorem exemption can
14 be attributable to the subsidy. So you adjust for that,
15 but --

16 MR. WINDHAM:

17 Can you supply that to me, to me,
18 specifically his recommendations, his analysis of what
19 is or isn't occurring?

20 MR. BAGERT:

21 That's precisely why we've engaged
22 somebody to do that, but it also would be helpful --

23 MR. WINDHAM:

24 But not today, though? It doesn't
25 exist. You don't have it today. You can't just send me



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1 an e-mail where he's already given you this information?

2 MR. BAGERT:

3 For these specific projects or in
4 general?

5 MR. WINDHAM:

6 No. In general.

7 MR. JONES:

8 The model. Does the model exist?

9 MR. BAGERT:

10 Mr. Windham, I'm not trying to be
11 obtuse. I don't know what the complexity around the
12 model is. You run it for either side and then subtract
13 one from the other. That's the way that you determine
14 that benefit.

15 MR. WINDHAM:

16 Mr. Jones.

17 MR. JONES:

18 The problem I'm having with what you
19 described is both have inherently subjective
20 assumptions, incredibly inherent subjective assumptions,
21 and I'm going to be hard-pressed to see a model that can
22 objectify subjective assumptions. That's what's going
23 to be very difficult, one that can apply in every single
24 situation, and that's why I'm very eager to see the
25 model, the assumptions that go into it, because -- and



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1 if it doesn't exist already, if it's being developed,
2 which is what I'm hearing, it's being developed for you,
3 I'm going to be very interested to see how he does that.

4 MR. BAGERT:

5 To be clear, the model is not being
6 developed. The model is used every day. The analysis
7 when you run the model has not been completed yet for
8 specific context in Louisiana.

9 The fact that there are subjective
10 assumptions that can be made is precisely why we think
11 it's so important to look at the assumptions that are
12 made in the current and future return on investment
13 analysis. Assuming that 100 percent of the benefits of
14 the investment are attributable to a subsidy when the
15 investment preceded the subsidy is itself an assumption.
16 Not running any comparative analysis to the benefits
17 that would accrue if the tax revenue went to public
18 entities as though it would have no impact at all is
19 itself a subjective assessment, and we think -- or
20 assumption and one that has some problems.

21 But you're right about that, but that
22 doesn't mean you take the most extreme version of one
23 side of assumptions and run with that. And we're not
24 even saying that's what you're doing. We don't know
25 what this department does because we have not been able



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1 to see the return on investment analyses that have been
2 conducted on projects that have gone to date.

3 So seeing those, understanding those so
4 that local entities, the public at large and this Board
5 can have some reasonable judgments about it, including a
6 discussion about what assumptions are made, and arriving
7 at something that y'all feel is reasonable that we
8 understand better than we do, we think is our goal for
9 testifying today.

10 MR. WINDHAM:

11 Mr. Secretary.

12 SECRETARY PIERSON:

13 Everyone is entitled to their opinion.
14 We respect that. We'll look forward to receiving your
15 documents, and when we do receive your documents, we'll
16 evaluate them.

17 For the knowledge of the Board, every
18 project that comes before you seeking this, I think what
19 Mr. Bagert calls a subsidy, which is a direct monetary
20 aid furnished by a government to a private industrial
21 undertaking, I prefer incentive because it acknowledges
22 what Ms. Kristin Cheng talked about, which is there is
23 an advanced notification, an agreement that makes this
24 an incentive, that they're going to move forward based
25 on what will be allowed by the government at some point,



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1 which is their anticipation.

2 But to the point, each one of these
3 documents contains this statement, that, "Whereas the
4 economic benefit to the state resulting from this
5 project is projected to exceed the value of the
6 obligations of the state undertaken herein considering a
7 multitude of factors, including, but not limited to the
8 following: Capital expenditure, direct payroll tax
9 revenue, indirect payroll tax revenue and additional
10 indirect tax revenue streams, such as property tax,
11 sales tax and other payroll tax, and other local taxes
12 associated with the jobs supporting the project."

13 And so with this and attesting that it
14 has a public purpose, and that is to grow the economy of
15 our state, to provide for jobs and investment, the
16 purpose of our meeting here today. So please know that
17 that is included in the formal application for each one
18 that you ratify.

19 MR. MOLLER:

20 It's not in our backup.

21 MR. WINDHAM:

22 Thank you, Mr. Secretary.

23 MR. MOLLER:

24 Just to be clear, so it's not in our
25 backup; it's in the application that they submit or --



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1 because I --

2 SECRETARY PIERSON:

3 It's in the documentation supporting the
4 contract.

5 MR. ADLEY:

6 What he's asking, does he get that?

7 SECRETARY PIERSON:

8 If he would like to see those, I'm
9 certain that we can provide those as another document
10 that you would request.

11 I think, as you see today's Board
12 packet, it might have been 127 pages, but if it's their
13 desire to see these attested statements, we could
14 include those.

15 MR. MOLLER:

16 But so it's a statement of attestation;
17 it doesn't show the math --

18 SECRETARY PIERSON:

19 That's correct.

20 MR. MOLLER:

21 -- of what we expect to get?

22 SECRETARY PIERSON:

23 That's correct.

24 MR. MOLLER:

25 Is that math available somewhere, the



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1 results of this IMPLAN model that you do?

2 SECRETARY PIERSON:

3 It's done on the majority of projects.

4 MR. MOLLER:

5 Yeah, but not all projects?

6 SECRETARY PIERSON:

7 Correct.

8 MR. MOLLER:

9 Okay. And is that available? I mean,
10 is there a way for us to find out what the public
11 expects to receive in tax revenue for the incentive that
12 we grant?

13 SECRETARY PIERSON:

14 Certainly.

15 MR. MOLLER:

16 Okay.

17 MR. WINDHAM:

18 Mr. Slone.

19 MR. SLONE:

20 We're having this discussion, these are
21 post-Executive Order. Many times, our Chairman, during
22 the rules committee, talked about deferring to the
23 locals. So we have had local approval exhibits here;
24 correct? And the locals had to have considered the
25 return on investment, otherwise we wouldn't have their



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1 exhibits approving this.

2 MR. WINDHAM:

3 That is correct. That is correct.

4 MR. SLONE:

5 Thank you.

6 MR. WINDHAM:

7 It's required.

8 President Miller. Point made?

9 MR. MILLER:

10 My comment was about the local support.

11 MR. WINDHAM:

12 Are there any other --

13 SECRETARY PIERSON:

14 In fact, the Constitution protects the
15 public bodies. We have to demonstrate that there's a
16 value that they receive in order to participate in these
17 programs.

18 MR. BAGERT:

19 Secretary Pierson, can we see that
20 demonstration? Not the attestation or the statement or
21 a conclusion, but the demonstration of it, because if
22 the assumption made is that 100 percent of the
23 investment is causally attributed to the incentive and
24 it's not compared to what would accrue if the tax
25 dollars went to the public sector, it is mathematically



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1 impossible for that model to produce anything but a
2 positive return on investment. There's no way to get a
3 negative return if you leave out the negative side of
4 the equation. We're not saying that that is what is
5 happening. We're saying in order to evaluate it, that
6 has been done in the past, is that still taking place in
7 this new day, to know what the assumptions behind the
8 model are. The public, the local entities, everybody
9 needs to see them. So that would be the request is,
10 we've asked for them with the proven information. We've
11 asked for them today. Can we see those so that we can
12 all contribute to making this better in the future?

13 Thank you.

14 MR. ADLEY:

15 I guess, Don, is there any reason why we
16 couldn't do a demonstration of some sort to resolve this
17 and get it behind us?

18 SECRETARY PIERSON:

19 We'd be happy to conduct a seminar of
20 Economic Development 101, which would include a cost
21 analysis model so that there would be a greater
22 understanding of the factors that go into the decision
23 that's made to verify that there's an ROI.

24 MR. JONES:

25 Mr. Chairman?



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1 MR. WINDHAM:

2 Yes, Mr. Jones.

3 MR. JONES:

4 I'd like to make a request.

5 Mr. Broderick, when you put the model
6 together, I think we're all pretty familiar how ROI is
7 determined from projects, I'm going to be very
8 interested in seeing how you determine the benefit that
9 comes from tax dollars going into the general
10 government. I'll be real -- I'm going to be more
11 interested in how that is objectified, because there can
12 be a lot of discussion, and I think that's what the
13 legislature does every year is trying to make that
14 determination. So if economists have figured out a way
15 to objectify that, I'll be extremely interested in
16 reading that. So please provide it.

17 MR. WINDHAM:

18 Please step forward, sir, and identify
19 yourself and who you represent.

20 MR. CHAMPLIN:

21 Justin Champlin, I'm the Chief Deputy
22 Assessor for Ascension Parish, and I was holding off
23 comments till later, but I'll go ahead and speed up the
24 timeframe.

25 MR. WINDHAM:



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1 Certainly.

2 MR. CHAMPLIN:

3 First of all, I would like to -- you
4 know, Assessor Mert Smiley and I would like to thank the
5 Governor, the Board here, the Secretary Pierson and, of
6 course, the staff at LED.

7 The changes with the program have been
8 positive. You know, this is a good, positive role
9 having the local input, and the things that have been
10 done are moving in the right direction, I should say.

11 I was saving most of my comments today
12 because, you know, there has been the ongoing process
13 where, you know, the assessor has to be fully involved
14 in this process from start to finish because we're
15 obligated to make sure that these things are timely and
16 accounted for and on the roll. And how can we improve
17 that? And that's where the discussion lately has been
18 with LED, and ongoing discussions of how we can improve
19 what already exists.

20 Now, as discussion of ROI and those
21 things, I can tell you, for somebody that personally
22 here, I have been, you know, personally involved with
23 all our local entities, involved in these processes for
24 the last few that have gone through Ascension Parish on
25 how they impact them, you know, from a property tax



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1 standpoint, you know, from the impact from that. You
2 know, there's been -- our economic development has been
3 heavily involved with those decisionmaking processes.
4 So as you're saying that, you know, do the local
5 entities need to know, let me tell you, our people in
6 Ascension know what they're looking at, you know, and
7 they're going make that decision what they believe is
8 best upon the information that is there. And, you know,
9 we're very --

10 MR. WINDHAM:

11 So let me ask this real quick. Is it
12 fair to say that you're doing your own ROI?

13 MR. CHAMPLIN:

14 Correct.

15 MR. WINDHAM:

16 And your ROI ultimate answer could
17 differ from what the state's ultimate answer is?

18 MR. CHAMPLIN:

19 Yes.

20 MR. WINDHAM:

21 Because of what?

22 MR. CHAMPLIN:

23 Well, we're just looking at straight,
24 you know, using current information to say, "Okay, what
25 would the potential tax revenue be for property tax



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1 based upon here's the current depreciation tables.

2 Here's what you're" --

3 MR. WINDHAM:

4 Based upon your assumptions, they can be
5 different from the state's, and the state could be
6 different from Together Louisiana's?

7 MR. CHAMPLIN:

8 Correct.

9 MR. WINDHAM:

10 So are we ever going to come to a single
11 point of agreement?

12 MR. CHAMPLIN:

13 You will never. Ever.

14 MR. WINDHAM:

15 Thank you.

16 MR. CHAMPLIN:

17 Ever. It's all on the local level to
18 make those decisions based upon the information we have.
19 It's hard numbers based upon if you're going to invest
20 "X," if you deprecate it as of today -- the depression
21 tables change every year -- you know, this is projected,
22 this is what you should expect.

23 MR. WINDHAM:

24 And I believe that was the intent of the
25 Executive Order that we all -- I mean, we all have



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1 bought into, is that we want to locals to be the
2 deciders.

3 MR. CHAMPLIN:

4 It's working is what I'm trying to say.
5 We are looking at, from the assessor's perspective, how
6 can we improve it, and we're asking for your help to
7 help us continue to improve that process and be involved
8 in the improvement of it because from one that has
9 personally invested a lot of time and resource in the
10 past year, not only because of the change in the new
11 rule, but also because of the new GASB 77, which
12 requires us to provide every single taxing body a full
13 list of their tax abated, you know, for the future, and
14 so that takes a lot of time.

15 MR. WINDHAM:

16 All right.

17 MR. CHAMPLIN:

18 And so the things that you're doing are
19 right. We're doing it for our standpoint because we
20 want to know, the local bodies want to know what they're
21 faced with from a personal perspective, but from the
22 state, I mean, you have other, you know, aspects to look
23 at. I mean, you know, as far as, yes, we may get five
24 jobs with \$80,000 in payroll, you know, per person and
25 benefits; okay, that's great, but, you know, that



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1 affects state from income tax, you know, but it doesn't
2 affect local income tax. But how does that new person
3 now go eat at a restaurant and go pay sales tax, you
4 know, go shop at Tanger Outlet, you know, go shop at
5 local grocery stores. Those are impacts that you're
6 talking of as return on investment, and that's part of
7 the economic side of this project and that's where the
8 economic development people to present to us, you know,
9 and that's part of the puzzle. It's only one part of --
10 it's one part of the puzzle, and if you put it all
11 together, it ends up coming down to what is a good deal,
12 what is a good, fair handshake between both to say,
13 "Hey, we have a long-term investment here." But at the
14 same time, too, you know, we want to continue a
15 long-term, you know, partnership for both in a way that
16 makes sense for both parties.

17 MR. WINDHAM:

18 Absolutely. Thank you for your
19 comments.

20 Are there any questions for the
21 gentleman from the Board?

22 (No response.)

23 MR. WINDHAM:

24 Are there any other comments related to
25 the post-Executive Order applications?



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(No response.)

MR. WINDHAM:

Any other comments from the public?

MR. JONES:

Move to approve.

MR. WINDHAM:

Motion has been made by Mr. Jones;
seconded by President Miller.

All in favor, indicate with an "aye."

(Several members respond "aye.")

MR. WINDHAM:

All opposed with a "nay."

(No response.)

MR. WINDHAM:

Motion carries.

Ms. Cheng, please proceed.

MS. CHENG:

I have Hud Usie here. He is now
administrating the Industrial Tax Exemption Program with
me, and he is going to be presenting the renewals to
you-all.

MR. WINDHAM:

Welcome aboard.

MR. USIE:

Thank you.



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1 We have 148 timely renewals.

2 MR. ADLEY:

3 Yes, and --

4 MR. USIE:

5 We also have a deferral.

6 MR. WINDHAM:

7 We have one deferral?

8 MR. USIE:

9 Yes, from Phillips 66.

10 MR. WINDHAM:

11 Can you identify that one by number?

12 MR. USIE:

13 We have 14 of them.

14 MR. WINDHAM:

15 Fourteen numbers?

16 MR. USIE:

17 Fourteen numbers.

18 MR. WINDHAM:

19 All right. I'll take the latitude to
20 say all of the Phillips 66 have requested deferral.

21 Is there any objections to deferral?

22 (No response.)

23 MR. WINDHAM:

24 No objection noted. Those are deferred.

25 Mr. Adley, do you have questions for a



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1 few of these?

2 MR. ADLEY:

3 Yeah. Obviously we'll move to approve
4 these in globo in agreement with what the Governor has
5 said he would do before, but there was one issue. Was
6 the WestRock applications inside this 148? Is WestRock
7 in that?

8 MR. USIE:

9 They are.

10 MR. WINDHAM:

11 Is there a representative from WestRock?

12 MR. ADLEY:

13 I really don't need them. I want to
14 point something out that I think the Board ought to see
15 if they have hadn't got a copy of it.

16 How many applications are in there for
17 WestRock?

18 MR. WINDHAM:

19 Looks like 25 or so.

20 MR. ADLEY:

21 Yeah, it's 25 or so, and it's a great
22 example --

23 MR. USIE:

24 Thirty-four.

25 MR. ADLEY:



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1 Thirty-four. It's a great example of
2 what we used to do when we had the MCAs where we allowed
3 people just to separate out projects without having to
4 go through the pre-application process. Now they're
5 obviously up for renewal and will be renewed as they
6 came under prior to this Executive Order. But it's
7 really good example for people to see where a company
8 took 34 applications all rolled into one, all up for
9 renewal at the same time. Clearly not a whole lot of
10 separate projects that were going on.

11 But just for the record, it is probably
12 the best example I have seen as we've gone through all
13 of these renewals thus far because it was 34 of them.
14 It clearly caught your eye with that.

15 With that, we don't have any other
16 questions.

17 MR. WINDHAM:

18 Anyone else have any questions of any of
19 the renewals?

20 Mr. Adley has made the motion that we
21 approve the renewals in globo; seconded by
22 Representative Carmody.

23 Any comments from the public concerning
24 the renewals?

25 (No response.)



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MR. WINDHAM:

All in favor, indicate with an "aye."
(Several members respond "aye.")

MR. WINDHAM:

All opposed with a "nay."
(No response.)

MR. WINDHAM:

Motion carries.
Please proceed.

MR. USIE:

Next we have 20 late renewals. The first one is 20130480, Advanced Products & Systems, Inc., Lafayette Parish. Initial contract expiration date 12/31/17, late request date is February 1st, 2018.

MR. WINDHAM:

Is there a representative from Advanced Products & Systems?

Please step forward and identify yourself.

MS. HUNT:

Hi. Priscilla Hunt with Advanced Products.

MR. WINDHAM:

All right. Can you pull the mic a little bit closer to you, please?



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1 Can you tell us why you were late?

2 MS. HUNT:

3 We actually had that FedEx'd for January
4 31st, so I'm not sure why it had the date of February
5 the 1st, but, also, we thought that it was already taken
6 care of because we received corres- -- or I received
7 correspondence in November for approval on the renewal,
8 and it wasn't until I was working on current ITE
9 projects in January that I realized it said that it was
10 not received.

11 MR. WINDHAM:

12 And do we have any precedence for mail
13 date versus received date?

14 MS. CHENG:

15 It still would have been needed to have
16 been received December 31st of 2017.

17 MR. WINDHAM:

18 Oh, okay.

19 MR. ADLEY:

20 Ma'am -- if I can.

21 MR. WINDHAM:

22 Please. Please.

23 MR. ADLEY:

24 I know particularly with Senator Johns
25 here, hasn't been with us before, when these late



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1 applications come in, we only have three choices,
2 totally reject it, reduce it to some degree or approve
3 it. In the past, with every late application, because
4 it's to your benefit to get it there, this Board has
5 decided to reduce all late applications by basically 20
6 percent. In other words, going from five years to four.
7 I'm going to suggest and ask the Board to seriously
8 consider following that same guideline as we go through
9 these late examples. I mean, that's the only way to be
10 fair about it. Everybody's got a reason, but that is
11 what we have done, and I would -- I would move that we
12 do it not only with this one, but with -- at least with
13 this one, and I think there's some other questions on
14 some of the others that go actually deeper than that.

15 But for what it's worth, ma'am, that's,
16 what we determined was, that it's to the company's
17 advantage to get it done.

18 MS. HUNT:

19 Sorry. Like I said, I thought that it
20 was already filed. When we realized that that was the
21 one that was submitted in 2016 that was received in
22 November.

23 MR. ADLEY:

24 Well, the Board only has three choices
25 is what they explained to us I know when we came here,



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1 you can reject it altogether, you approve it or you find
2 some middle ground. And in the past, that's what the
3 Board has done, and I would hope the Board would do the
4 same here.

5 MR. WINDHAM:

6 Are there any other questions for the
7 lady?

8 (No response.)

9 MR. WINDHAM:

10 So I take that as a motion to approve in
11 globo? I'm going to give a chance for questions and for
12 other things, but I take that as a motion, Mr. Adley, to
13 approve, after all questions have been answered related
14 to these, in globo with a one-year reduction?

15 MR. ADLEY:

16 Well, I think there's -- let me suggest
17 that you approve the first one, two, three, four, five
18 down to Cos-Mar and handle Cos-Mar separately, simply
19 because, unlike you, ma'am, being late 24 hours or
20 whatever, they were late 13 and 14 months, and I think
21 there's some questions about that. And so I would move
22 that you at least do the first everything but Cos-Mar,
23 however you say that, with the 20 percent reduction of
24 one year.

25 MR. WINDHAM:



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1 All right. Is there a second to that?

2 MR. MILLER:

3 Well, what about --

4 MR. WINDHAM:

5 Seconded by Dr. Wilson. I'm sorry.

6 Please.

7 MR. MOLLER:

8 I understand Cos-Mar, but also Graham

9 Packaging, Hunt Forest Products?

10 MR. WINDHAM:

11 Well, we're doing the first five.

12 MR. MOLLER:

13 Okay.

14 MR. WINDHAM:

15 The first five, and we'll give everyone
16 a chance to ask questions on them, and from the public's
17 perspective, to come up and speak on them if Mr....

18 MR. USIE:

19 Usie.

20 MR. WINDHAM.

21 ...Usie will read them off.

22 MR. USIE:

23 Okay. The first five?

24 MR. WINDHAM:

25 Please.



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MR. USIE:

20130480, Advanced Products & Systems, Inc., Lafayette Parish. Initial expiration date 12/31/17, renewal receive date February 1st, 2018; 20110079, Bradken, Inc., Tangipahoa Parish, 12/31/17, renewal received February 1st, 2018; 20120506, Bradken, Inc., Tangipahoa Parish. Initial expiration date 12/31 of 2016, renewal received February 1st, 2018; 20130707, CertainTeed Corporation, Calcasieu Parish. Expiration date 12/31/2016, renewal received 1/4/2018; 20130708, CertainTeed Corporation Roofing Products Group, Caddo Parish. Initial expiration date 12/31/2016, renewal received January 4th, 2018.

Those are the first five.

MR. WINDHAM:

All right. Are there any questions on these?

(No response.)

MR. WINDHAM:

Are there any comments from the public concerning the ones that were just read?

(No response.)

MR. WINDHAM:

All in favor, indicate with an "aye."

(Several members respond "aye.")



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MR. WINDHAM:

All opposed with a "nay."

(No response.)

MR. WINDHAM:

Motion carries.

All right. The next ones we're going to speak specifically to, is there a representative from Cos-Mar in the audience?

Please step forward and identify yourself. We have some questions.

MR. HARRIS:

Morning, Mr. Chairman.

MR. WINDHAM:

Bring your mic in a little closer, please.

MR. HARRIS:

Shawn Harris with Ryan, LLC representing Cos-Mar as well as TOTAL Petrochemicals, which will be the final item on late renewals.

MR. WINDHAM:

All right. Mr. Adley.

MR. ADLEY:

I guess the question is, what makes it stand out is that these were 14 to 26 months late. Can someone explain to us how that actually happens, and if



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1 they were 14 to 26 months, what happened? Did your
2 property go on the tax roll during that period? I mean,
3 what happened? We hadn't seen any that was 14 to 26
4 months.

5 MR. HARRIS:

6 To the -- Ryan became engaged with
7 Cos-Mar Company and TOTAL Petrochemical in 2017. We
8 discovered that there was lapse with the IT renewals, so
9 once that was discovered, we wanted to bring forth our
10 good faith action and try to comply with those.

11 As to why those were not renewed in the
12 past, that information is trying to be gathered.
13 However, because of turnover at the plant itself, we're
14 not able to exactly see why those were not renewed.

15 MR. ADLEY:

16 Let me ask the staff, if it's one to two
17 years late and we gave approval similar to what we did
18 with the others, where we reduced it to 20 percent and
19 you got down to four remaining years, you've already
20 passed two years in some of it, so what happens? Is it
21 four years forward or is it two more years from here?

22 MS. CHENG:

23 Two more from here.

24 MR. ADLEY:

25 And what role does the assessor play



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1 when that happens? Does he get notified or what
2 happens? If it's been a year or two, does somebody
3 notify him and say, you know, they're not exempt
4 anymore? How does that work?

5 MR. WINDHAM:

6 Mr. Adley, maybe I can get the Assistant
7 Assessor to come up and speak just from an assessor's
8 perspective in general, you know, how you guys might
9 handle it, how it's supposed to be handled or how it's
10 required to be handled.

11 MR. CHAMPLIN:

12 Normally we would -- if we do receive a
13 late notification, then we add it to, you know, the
14 parcel listing for that company to add it to the tax
15 roll. One of the issues that why I was here today and
16 continue to work with LED is the speed of receiving the
17 notification of late filing or, you know, if something's
18 not done fast enough. You know, in other words, you may
19 rule -- I'd have to sit here and watch every single
20 Board of Commerce and Industry meeting to find out if it
21 happened, but by the time our office actually receives a
22 copy of it, it may be two, three -- you know, it may be
23 too late for the year is what I'm trying to say.

24 MR. WINDHAM:

25 For that single year, though?



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MR. CHAMPLIN:

For the single year. Well --

MR. WINDHAM:

So it goes onto the roll and --

MR. CHAMPLIN:

Well, it depends on what it is. I mean, just, you know, sometimes they're sooner, sometimes they're faster, but an item that happened, you know, just trying to speed up is just when do these things expire, when do they come off, when do these things change. The speed of actually receiving the copies of these documents and things that occur, that's what we're looking for in order to effectively and properly, you know, assess property.

MR. WINDHAM:

Okay. So when it goes under your roll and you send out the bill, does --

MR. CHAMPLIN:

It's added.

MR. WINDHAM:

If the company pays it, or do they have the ability to say, "We're not going to pay on this item because it's currently in limbo," or --

MR. CHAMPLIN:

I will say that I normally -- you know,



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1 we have a conversation with that tax rep.

2 MR. WINDHAM:

3 You would have that conversation?

4 MR. CHAMPLIN:

5 Yes.

6 MR. WINDHAM:

7 For some reason, they're not --

8 MR. CHAMPLIN:

9 I'd say probably, you know, anything
10 that's a late file or anything that's out of ordinary,
11 there is usually a phone call and e-mail, you know,
12 involved.

13 MR. WINDHAM:

14 So in this case, it's, what, 16 months
15 late, it's probable that you could have spoken with them
16 at some point during that time? Not this gentleman
17 because it's not your area.

18 MR. CHAMPLIN:

19 But, I mean, if I had a tax rep in my
20 area, you know, that represented one of these industrial
21 plants, and normally if there's some special
22 circumstance or something happens, I'm getting a phone
23 call. That's par for the course.

24 MR. WINDHAM:

25 All right. Are there any questions for



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1 the Assistant Assessor?

2 Mr. Jones.

3 MR. JONES:

4 What month are the assessments normally
5 finalized?

6 MR. CHAMPLIN:

7 We have to produce a preliminary roll
8 typically in between August 15th through September 15th,
9 in that 15-day time period for the public disclosure
10 period. Generally, you know, by the end of July,
11 everything's shut down.

12 MR. JONES:

13 So if we grant the renewal at a December
14 meeting, what happens then?

15 MR. CHAMPLIN:

16 I have to look at the timeframe. I go
17 straight on contract end, you know, dates, you know, and
18 at that point --

19 MR. JONES:

20 My point is, if we granted a renewal in
21 December, obviously it can't affect the tax rolls that
22 have happened in that year; is that --

23 MR. CHAMPLIN:

24 Right. The assets were as of January
25 1st.



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1 MR. JONES:

2 So if it's a late renewal there, I mean,
3 nothing can be done at that point; is that accurate?

4 MR. CHAMPLIN:

5 Right. We would have the information,
6 we would produce -- I mean we've been trying to keep up
7 with the, you know, pull the reports, you know, keep up
8 with everything, but every time you pull it, then you
9 have to go through and sort all of the data all over
10 again.

11 MR. WINDHAM:

12 Now, if they had paid under protest,
13 though, then you could do something? If they
14 informingly paid under protest.

15 MR. CHAMPLIN:

16 If they paid under protest, but the
17 issues related to anything that's at a state level,
18 Board today level, we defer to the Board, your decision,
19 to how we handle it.

20 MR. WINDHAM:

21 So you hold that money; you don't really
22 count it as being paid on that asset, so --

23 MR. CHAMPLIN:

24 We haven't had that situation yet, so...

25 MR. WINDHAM:



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1 Okay. Good. But I know it can happen.

2 MR. CHAMPLIN:

3 It's possible.

4 MR. WINDHAM:

5 All right. Any other questions for the
6 Assistant Assessor for Ascension Parish?

7 Not related to this specific company,
8 though.

9 MR. CHAMPLIN:

10 No.

11 MR. WINDHAM:

12 All right. Thank you very much for your
13 input.

14 MR. JONES:

15 I have a question for Cos-Mar, though.

16 MR. WINDHAM:

17 Mr. Jones.

18 MR. JONES:

19 And, I'm sorry, I didn't get your name.

20 MR. HARRIS:

21 Shawn Harris.

22 MR. JONES:

23 Mr. Harris. I apologize.

24 So it's my understanding that your group
25 was hired to come in and clean up an issue; is that



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1 accurate?

2 MR. HARRIS:

3 No. Just a general engagement, and
4 while we are working with the client, it came to our
5 knowledge that there has been a lapse in the IT
6 application.

7 MR. JONES:

8 So you just discovered the issue once
9 you came in?

10 MR. HARRIS:

11 Yes.

12 MR. JONES:

13 Okay. And the company was unaware of it
14 at that time?

15 MR. HARRIS:

16 No.

17 MR. WINDHAM:

18 Mr. Adley.

19 MR. ADLEY:

20 Is the company still in business?

21 MR. HARRIS:

22 Yes.

23 MR. ADLEY:

24 Okay. I'd like to move that we apply
25 the same penalty here, but we make it very clear that



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1 it's going forward. In other words, you only have two
2 years left. If you're 24 months left, you only have two
3 years left. You don't have four going forward.

4 MR. JONES:

5 Second.

6 MR. WINDHAM:

7 Are there any other questions from any
8 of the Board members concerning Cos-Mar?

9 MR. MOLLER:

10 Wait. So how much -- we're reducing
11 them by two years?

12 MR. WINDHAM:

13 No. By one. Still by 20 percent, I
14 believe.

15 Is that correct, Mr. Adley?

16 MR. ADLEY:

17 Yeah, applying the same 20 percent that
18 we've applied to everybody else. It's a five-year
19 extension. If you're late, you lose a year.

20 What I was trying to clarify is is that
21 because he's got one here that's actually two years
22 late. He's already had two years of the remaining four.
23 I just want to make it clear, he's not going to get
24 anymore then two more from here because then he hits the
25 20 percent penalty, which takes him to four years.



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1 MR. MOLLER:

2 Okay.

3 MR. WINDHAM:

4 And are we also applying that motion and
5 second to TOTAL Petrochem since he also represents them?

6 MR. ADLEY:

7 And they ought to pay you a bonus.

8 MR. WINDHAM:

9 So Mr. Safed (sic)?

10 MS. CHENG:

11 Usie. Hud Usie.

12 MR. WINDHAM:

13 Usie. I'm sorry. Can you read that
14 last one for us, the last one that this gentleman, Mr.
15 Harris, represents, TOTAL?

16 MR. USIE:

17 TOTAL. Okay.

18 20120433, TOTAL Petrochemicals USA,
19 Inc., Iberville Parish. Initial contract expiration
20 date 12/31/2016, late renewal request date January 9th,
21 2018.

22 MR. WINDHAM:

23 And does your motion apply to that,
24 Mr. Adley?

25 MR. ADLEY:



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1 Yes, same thing.

2 MR. WINDHAM:

3 Seconded by Mr. Jones.

4 All in favor, indicate with an "aye."

5 (Several members respond "aye.")

6 MR. WINDHAM:

7 All opposed with a "nay."

8 (No response.)

9 MR. WINDHAM:

10 Motion carries.

11 Sir, is it related to these?

12 MR. JACKSON:

13 Yes, sir. I'm sorry. I thought prior
14 to taking a vote, you were supposed to receive public
15 comments.

16 MR. WINDHAM:

17 Oh, I'm sorry. I thought we had --
18 we're in the middle of that. Please --

19 MR. JACKSON:

20 I thought prior to taking a vote, you
21 were supposed to receive public comments; am I correct?

22 MR. WINDHAM:

23 That is correct.

24 MR. JACKSON:

25 Okay.



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1 MR. JONES:
2 Move to let the gentleman make a public
3 comment.

4 MR. WINDHAM:
5 Move for the public comment by the
6 gentleman; seconded by Mr. Slone.

7 Any objection?

8 (No response.)

9 MR. JACKSON:
10 I would also request then that that vote
11 you just --

12 MR. WINDHAM:
13 Please step forward and identify
14 yourself and speak clearly into the mic for us.

15 MR. JACKSON:
16 My name is Isaac Jackson. I'm speaking
17 on behalf of my family. Private citizen of Iberville
18 Parish.

19 And, again, I thought that prior to the
20 taking of any vote, so I would believe that that vote
21 would probably need to be rescinded. Prior to the
22 taking of any vote, we were supposed to have received
23 this public comment; am I right?

24 MR. ADLEY:
25 Sir, I'm going to suggest to you, in



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1 fairness, once you make your statement, the Board can
2 always reconsider its action if it chooses to do that.
3 It would be helpful if you would give us your statement.

4 MR. JACKSON:

5 Okay. Thank you.

6 I want to say that I was very, very
7 impressed by everything that's going on here today, and
8 I definitely especially appreciate the comments and
9 information given by the Assistant Assessor for
10 Ascension Parish. I am in Iberville Parish.

11 MR. WINDHAM:

12 Please speak closer to the mic for us.
13 This is being broadcast over the web, live streamed.

14 MR. JACKSON:

15 Absolutely.

16 Again, I am in Iberville Parish, and I'm
17 going to be honest with you, my officials, I don't
18 believe, have a clue. Okay? I really believe they
19 don't have a clue as to their responsibility and what
20 should be done in this.

21 I don't think we need to rush this until
22 we can actually visit with our people in Iberville
23 Parish. These people went and got somebody from out of
24 town to come here and explain and look at their books
25 and y'all granted it. That's great. And you reduced it



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1 by a certain percentage, and that's great with respect
2 to this company. But if I look at it, I didn't see that
3 this company produced any jobs. I don't see that this
4 company did anything that would really qualify, mainly,
5 for, you know, what they are seeking.

6 Now, I don't know what's going on here,
7 but I would request that you delay at least one month so
8 that private citizens can look at it, visit with the
9 taxing authorities in Iberville just to get a little
10 input, and then maybe they'll be here next month and we
11 might want to ask them questions or maybe give an
12 explanation as to what actually occurred here. If it's
13 two years late, one month won't hold up anything, would
14 it?

15 MR. WINDHAM:

16 All right. Are there any questions by
17 any of the Board members for the gentleman?

18 (No response.)

19 MR. ADLEY:

20 I think it's fair to make this at least
21 a statement to you, sir, so you understand where we find
22 ourselves. When the Board changed under the new
23 administration, we found that there were many renewals
24 coming to us that where the State of Louisiana had made
25 a commitment. The Governor made a decision that it was



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1 more important to make sure that the state reputation
2 for honoring its commitments was met.

3 The department made it very clear to us
4 that they felt that commitments had been made to these
5 companies for these five-year renewals. The Governor
6 had intended to do something otherwise, but felt that
7 keeping your word, from a state's perspective, was more
8 important, and so we have moved forward pretty much in
9 globo with most of these things that happened long
10 before we got here.

11 To my knowledge, this is at least the
12 first time anybody's even been penalized for being late.
13 So something positive has already happened, so that you
14 know that. The miscellaneous applications that used to
15 come to this Board, many, many of them, that's no longer
16 allowed. Some pretty dramatic changes have been made.

17 I think I would personally agree with
18 you, it's difficult at the local level, but sooner or
19 later, the locals are going to have to take it upon
20 themselves to be part of this process, because every
21 state in America does it that way but ours, and we've
22 changed that. So I just wanted you to know there's a
23 lot of positive things that have happened.

24 We can delay this a month, but the truth
25 is, once we delay it a month as a renewal that came



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1 prior to the Governor's Executive Order, it's probably
2 going to move in the exact same fashion that it moves
3 now, probably with the exact same penalty because that's
4 what's been -- we've applied to everybody else. So I
5 just think you need to know there's a lot that has gone
6 on prior to this point.

7 Appreciate you being here. Appreciate
8 you taking the time, but I think the motion the Board
9 made is probably consistent with what the Governor has
10 said he is willing to honor, and it's my job to make
11 sure that, you know, at least his wishes are met.

12 MR. JACKSON:

13 So I won't have an opportunity to visit
14 with my taxing authorities to just --

15 MR. WINDHAM:

16 Oh, absolutely. You can visit with your
17 taxing authority at any time. We're not going to stop
18 you.

19 MR. JACKSON:

20 I was talking about with respect to
21 these items if your decision is has already passed.

22 MR. WINDHAM:

23 Well, I was going to see if there's some
24 other public comments. I believe the lady and gentleman
25 might also have some comments. So that all of the



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1 public's comments can be taken into consideration before
2 a decision is made to reopen the vote.

3 MR. JACKSON:

4 Thank you.

5 MR. WINDHAM:

6 Any other questions for the gentleman?

7 (No response.)

8 MR. WINDHAM:

9 Thank you, sir.

10 Please identify yourself and who you
11 represent.

12 MS. JOHNSON:

13 Thank you very much. My name is Linda
14 Johnson. I'm a citizen of Iberville Parish, and I'm
15 representing myself. I'm here and thank you-all for
16 allowing me to speak.

17 I personally thought that you were going
18 to follow the terms of the renewal contract, which says
19 that it will be reduced one year for each calendar month
20 until I heard Mr. Adley say that typically you've done a
21 20 percent. So I don't have a real problem with the 20
22 percent if that's what you've done in the past because I
23 really don't want you to change. However, I would like
24 for you to consider those that were in 2015 maybe having
25 an additional 20 percent, and the ones in 2016 having



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1 the percent that you've already established.

2 Now, my reason for doing this I'm a firm
3 believer in quality education. Education is my passion.
4 And I became concerned because I thought what the
5 Governor's Executive Order did was to allow all of those
6 things that were already in existence to just move
7 forward and that I would not to have to see anything
8 like this. That's what I thought. So I was concerned
9 about it.

10 Then I saw Cos-Mar, and Cos-Mar is in my
11 parish. And let me say something else. I want the
12 chemical industry in Iberville Parish. I do not want it
13 in some other parish, nor do I want it in some other
14 state. That's not what why I'm here. But I believe
15 that they could have met the terms that are in here by
16 applying in a timely fashion. They delayed. I have not
17 heard -- and I heard the young man come to the table. I
18 have not heard a concrete reason for the delay. Now,
19 there may be a concrete reason, but I did not hear it in
20 what he said.

21 I told you earlier my passion is
22 education. Last night in my parish I was told that our
23 school board could give a \$500 bonus to its employees if
24 it had money. So I'm here to try to get \$1.8-million,
25 which I know I'm not going to get because of the way



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1 that you do this, but that's how much this money would
2 add up to if we got it. But I can go back and I guess
3 you can say that I could be the hero for education
4 because I tell them to give the teachers a raise. They
5 are asking for moneys in the MFP this year, and I know
6 they're aren't going to get it because I watch the
7 budget. So any way that we can help educators, and
8 that's my goal, to get some additional funds, I'm all
9 for it.

10 So what I'm requesting is that you look
11 at what you're currently doing with the 20 percent, but
12 then you look at those at 2015 and you make an
13 additional 20 percent for them.

14 And thank you-all for allowing me to
15 speak.

16 MR. WINDHAM:

17 Are there any questions for the lady?

18 MR. ADLEY:

19 Yes.

20 MR. WINDHAM:

21 Mr. Adley.

22 MR. ADLEY:

23 I don't have a question for you. I will
24 tell you, you make perfectly good sense.

25 MS. JOHNSON:



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1 Put it in a motion.

2 MR. ADLEY:

3 We've penalized people 20 percent
4 because they're two days late.

5 MS. JOHNSON:

6 Right, but the top of your information
7 says that "We may reduce by one year for each calendar
8 month." And so, you know, I was looking at, wow, that's
9 about \$1.8-million that could come back to Iberville
10 Parish for our teachers.

11 MR. WINDHAM:

12 I think we came to the conclusion,
13 because it's a five-year extension, if you dropped off
14 the year, that was equivalent to the 20 percent.

15 I would move for the Board to reconsider
16 its action on this application to increase the penalty,
17 because it is two years, and then leave it totally up to
18 the Board what the Board would like to do.

19 MS. JOHNSON:

20 Thank you.

21 MR. WINDHAM:

22 All right. There's a motion to
23 reopen --

24 MR. MOLLER:

25 There may be another.



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1 MR. WINDHAM:

2 -- this vote. Yes. So before I move
3 forward, I want to see if there's anymore public
4 comments.

5 Thank you, Ms. Johnson.

6 Oh, I'm sorry. President Miller, you've
7 got a question.

8 Ms. Johnson.

9 MR. MILLER:

10 Well, actually, it's not Ms. Johnson.
11 It's more -- I'm sorry. I don't remember your name, the
12 Deputy Assessor for Ascension.

13 What would happen if the application
14 renewal, the renewal -- or any of the Industrial Tax
15 reps could probably answer this -- never comes, we never
16 get it? If this consultant hadn't gone and found that
17 these were late by two years, if he found it was late
18 five years and it was never put on the tax rolls, how do
19 you back up and get it?

20 MR. CHAMPLIN:

21 There is a way to submit a supplemental
22 tax roll for past years, but it can only go back for
23 three years.

24 MR. WINDHAM:

25 Because of the prescriptive laws in



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1 Louisiana.

2 MR. CHAMPLIN:

3 Correct. And that follows the Louisiana
4 Tax Commission Rules and Regulations, and, you know,
5 state law that applies.

6 I will say that from our proactive
7 standpoint and our sincere requests to improve, you
8 know, the ability to communicate between our office and
9 LED and the Board here, will greatly, you know,
10 eliminate any lag in time or the lack of information
11 that may occur to make sure it is appropriately done. I
12 will say that we've always deferred to the state, you
13 know, LED, you know, through this process, to let -- you
14 know, if there's any questions or issues, you know, let
15 it get resolved. They're applying the rules. You know,
16 follow the rules.

17 Look, I am an attorney as well. You
18 know, I practiced in the title industry as a title
19 attorney for seven years before I became the Chief
20 Deputy Assessor in Ascension Parish. I practiced law,
21 you know, then; I filed lawsuits. If you didn't file
22 something timely, the judge could kick it out of court.
23 It's the same situation. You play by the rules. You
24 have rules in place. Follow the rules. And it's the
25 same principal we are going to apply for anybody. There



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1 is penalty for not following the rules properly. That's
2 what we teach our kids, you know, to do what you're
3 supposed to do correctly. And if you don't follow the
4 rules properly, then there should be a penalty and you
5 should assess a penalty according to the rules that are
6 in place. And that's what you -- those are there, and
7 that's what you're doing today.

8 The question that you posed is that,
9 okay, when do we know and then when do we actually
10 receive notification, and I will say this has been an
11 issue that I've, you know, found out, you know, a year
12 later, they never received notification timely enough to
13 put it on soon enough. You know, and it was just -- it
14 was one late filing, you know, but that's -- you put it
15 on, you deal with it and you move forward and you talk
16 to them. You know, say, "Hey," you know, and then you
17 try to figure out how to improve that process.

18 You know, we are proactive in trying to
19 improve it, but it is a situation where we hope that the
20 efforts being made by LED right now, you know, with the
21 steps they're taking, they've asked, you know, for that,
22 even I personally would help, you know, maybe look at
23 some of the things that they're doing and see what we
24 can come to a resolve to make sure that it is proper.

25 I will tell you that, you know, like I



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1 said earlier, if there is an issue with any of these
2 things that comes up, I mean, sure, I mean, there's not
3 a tax rep that I know in Ascension Parish that won't
4 give me a phone call, you know, and put it to our
5 attention as well. And you have to look at it for what
6 it is. But at the same time, too, what's the rules, did
7 you abide by the rules, you know, and whatever penalties
8 is proper. You know, we take it for what it is and we
9 move forward. It is what it is, as they say, is the
10 cliché. And that's what you should do.

11 MR. MILLER:

12 Thank you.

13 MR. WINDHAM:

14 Thank you, sir.

15 I believe we have more comments from the
16 public.

17 Please step forward, identify yourself
18 and who you represent.

19 MR. CAGE:

20 My name is Edgar Cage, and I'm with
21 Together Louisiana.

22 I love rules that help us to be
23 civilized and know what to expect. And, Senator Adley,
24 I appreciate the Governor honoring commitments, but I
25 think corporations and manufacturers have commitments to



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1 this state and the people of Louisiana to do what they
2 supposed to do, too.

3 This should be denied, in my opinion,
4 and I'm not an attorney like the Assistant Assessor.
5 I'm just an average Joe citizen concerned about trying
6 to make this state a better place for everybody,
7 businesses and the average man.

8 If this property had been reported as it
9 should have been required by law on the LAT 5 form,
10 would it not then be placed on the tax rolls? That's a
11 question, if somebody can answer that for me.

12 MR. ADLEY:

13 It would have been placed on tax rolls,
14 and it would not -- it could not apply for this
15 exemption.

16 MR. CAGE:

17 That's it. Bingo. That's exactly the
18 point I'm getting to. The process and commitment from
19 the company was not honored. The governor gave a
20 commitment, but the company did not do their part. So
21 why should we reward someone for violating the rules
22 that we have in place already? So I'm for an actual
23 denial because it should be contiguous. If we're
24 granting these exemptions and the renewal, it should be
25 contiguous, not any separation by 24 months, 36 months



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1 or even six months really. We should play by the rules
2 across the board. The rules of Commerce and Industry
3 are not in conflict with the rules that require LAT 5
4 and the assessors who put this property on the rolls.

5 So I appreciate you going on your motion
6 to reconsider, but let an option be to deny this
7 exemption because they did not live up to their
8 commitment by placing this property on LAT 5 denying the
9 people of Iberville Parish getting that ad valorem tax
10 that they should have.

11 Thank you.

12 MR. WINDHAM:

13 Are there any questions for Mr. Cage?

14 (No response.)

15 MR. WINDHAM:

16 Thank you, Mr. Cage.

17 Is there a motion to reconsider the
18 previous action?

19 MR. ADLEY:

20 I would make that motion that we would
21 reconsider. And if you reconsider, obviously then the
22 Board can decide whatever action it wants to take,
23 whether penalty or reject, whatever, but if you
24 reconsider, I think we can take that action.

25 MR. JONES:



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1 Second the motion.

2 MR. WINDHAM:

3 There's a motion to reconsider and a
4 second.

5 All in favor -- I'm sorry.

6 Any comments from the public?

7 (No response.)

8 MR. WINDHAM:

9 Any questions or comments from the Board
10 concerning the vote to reconsider the previous action?

11 (No response.)

12 MR. WINDHAM:

13 All in favor, indicate with an "aye."

14 (Several members respond "aye.")

15 MR. WINDHAM:

16 All opposed with a "nay."

17 (No response.)

18 MR. WINDHAM:

19 Motion to reconsider passes.

20 MR. ADLEY:

21 Mr. Chairman, I would, if I can, just
22 start off this discussion by saying that this is the
23 heart of the matter. The state makes the commitment,
24 the company makes a commitment, and then how we decide
25 to deal with that is now up to this Board. I, for one,



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1 do not believe that the normal 20 percent penalty that
2 we have imposed certainly does not apply here.

3 MR. WINDHAM:

4 And what is your motion?

5 MR. ADLEY:

6 That a very good argument was made that
7 it should have been on the tax rolls already and that it
8 should be just totally rejected.

9 MR. WINDHAM:

10 Please state your motion.

11 MR. ADLEY:

12 I just really in hell sitting here don't
13 know what the hell I think I ought to do.

14 MR. WINDHAM:

15 I have heard two. I heard one for two
16 years and one for rejection. So I believe Mr. Adley --

17 MR. ADLEY:

18 I think that Robby's making a suggestion
19 that probably fits, and those applications that went out
20 there, as far as two-year period, if I can, I'll just
21 relinquish this microphone to him.

22 And, Robby, you make your suggestion,
23 but let's try to find some way to deal with this.

24 MR. WINDHAM:

25 Mr. Miller, specifically they were



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1 talking about Cos-Mar and TOTAL Petrochemical. That's
2 the one that we're reconsidering.

3 MR. MILLER:

4 I understand that, and I'm looking -- I
5 understand. I'm looking at if we do reconsider those,
6 then we have to reconsider Hunt and Nalco, because
7 they're in the '15s also.

8 MR. JONES:

9 We haven't acted on Hunt yet.

10 MR. MILLER:

11 Oh, we haven't got there. Okay.

12 The ones that are '15, if we're going
13 to --

14 MR. WINDHAM:

15 The only ones we've done --

16 MR. MILLER:

17 It may not be an exemption, but it gets
18 us better that we go the 20 percent per year, which
19 would then -- on those '15s, it would be a two-year
20 reduction. After all, like we said, we hit them for a
21 full year if they're a few days late up to a full year
22 late. If they're over a -- pushing two years late, then
23 maybe we ought to go 20 percent or one year for each
24 year they're late. How about that? Then it makes it
25 the same.



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1 MR. WINDHAM:

2 So within the Cos-Mar ones, we have
3 multiple differing years. We have '15s and '16s of the
4 expiration dates. They were all done in a all-renewal
5 request, I believe is the proper phrase, were done in
6 '18. So you want to parse out the ones that were
7 supposed to be in expiration dates of '15, separate
8 those from expiration dates of '16?

9 MR. MILLER:

10 Yes, sir.

11 MR. WINDHAM:

12 Okay. So you can make the motion.

13 MR. MILLER:

14 I will, if that's -- I've got to say it
15 now, huh?

16 All right. So the ones that are for
17 Cos-Mar -- and who's the other one?

18 MR. WINDHAM:

19 TOTAL Petrochemical.

20 MR. MILLER:

21 Okay.

22 MR. WINDHAM:

23 -- USA.

24 MR. MILLER:

25 Oh, okay.



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1 MR. WINDHAM:

2 And it was a '16 year one, so it was a
3 one-year.

4 MR. MILLER:

5 The one with the expiration date of 2016
6 would receive the one-year penalty, and the ones with
7 the expiration date of 2015 should receive a two-year
8 penalty.

9 I don't like punishing my kids either,
10 but it happens sometimes.

11 MR. WINDHAM:

12 So that is the motion. I see counsel at
13 the table.

14 MS. BOURGEOIS:

15 Yes.

16 MR. WINDHAM:

17 Please identify yourself.

18 MS. BOURGEOIS:

19 Tam Bourgeois from LED.

20 I just wanted to make sure that we were
21 considering the 2015 versus 2016 since it was an in
22 globo motion that we're reconsidering.

23 MR. WINDHAM:

24 All right. Thank you.

25 All right. I need a second.



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MR. ADLEY:

I'll second that.

MR. WINDHAM:

Second has been -- motion has been made to for the 2015 -- we're talking about the 2015 ones right now; correct? 2015 ones, Robby.

MR. JONES:

They need to be handled separately, I think.

MR. MILLER:

However y'all need to do it.

MR. WINDHAM:

The 2015s need to be read out, Us...

MS. CHENG:

Usie.

MR. WINDHAM:

Usie.

MR. USIE:

I'm reading all of the 2015 ones only?

MR. WINDHAM:

Only for Cos-Mar because the TOTAL Petrochemical is a '16, so you don't have to read it.

MR. USIE:

20080162, Cos-Mar Company, Iberville Parish. Initial expiration date 12/31/15, late renewal



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1 request date 1/9 of 2018; 20080941, Cos-Mar Company,
2 Iberville Parish. Contract expiration date 12/31/2015,
3 received 1/9 of 2018; 20110331, Cos-Mar Company,
4 Iberville Parish. Expiration date of 12/31/15, received
5 1/9/2018; 20110332, Cos-Mar Company, Iberville Parish.
6 12/31/2015, received 1/9/2018.

7 MR. WINDHAM:

8 So we have four of those. The motion is
9 to restrict them by 40 percent or by two years. There's
10 a motion and a second.

11 Is there any further comments or
12 questions from the Board?

13 (No response.)

14 MR. WINDHAM:

15 Comments from the public?

16 Mr. Cage, please step forward, identify
17 yourself.

18 MR. CAGE:

19 Yes, Edgar Cage with Together Louisiana.

20 I just want to, where we can be sort of
21 clear, and offer a suggestion. And I like your analogy
22 about punishing your kids, and, you know, depending on
23 what they did, we don't punish them in the same way.

24 So you've already adjusted Advanced
25 Products a 20 percent penalty because they were a few



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1 months and we'll say less than a year. So we agree with
2 that. We think it should be less than a year, 20
3 percent, over a year, but less than two, 40 percent,
4 over two years, 60 percent. That way you got...

5 MR. ADLEY:

6 Isn't that what you did?

7 MR. WINDHAM:

8 Are there any questions for Mr. Cage?

9 (No response.)

10 MR. WINDHAM:

11 Thank you for your suggestions.

12 MR. ADLEY:

13 Yeah. I think to clarify what Robby's
14 saying, because he's trying to run the two together, the
15 simplest approach would be 20 percent per year you're
16 late. That would probably be the best approach. Most
17 of these we get, they come in and they may be a few
18 days, they may be few weeks, a couple of months, but
19 we've never run into it where they were years late.

20 I think if I understood his motion
21 correctly, it would be 20 percent each year you're late.
22 So if you were late with one application by two years,
23 it would be 40 percent. If you were one year, it would
24 be 20 percent. If you were three years, it would be 60
25 percent.



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1 MR. CAGE:

2 Good. That's...

3 MR. ADLEY:

4 And you have to go backwards in time and
5 pick up the two years that applies because they can't
6 pay this property tax now. It's not on the rolls. So
7 those two years, if he's down to three years, you pick
8 up those two, he's only got a year left. That's what
9 that means.

10 MR. CAGE:

11 Okay. Good.

12 MR. JONES:

13 Mr. Chairman?

14 MR. WINDHAM:

15 Mr. Jones.

16 MR. JONES:

17 Two points. Number one, this is one of
18 those times, Mr. Harris, you may tell your client they
19 should be glad they're coming under this Board rather
20 than the previous Board, because under the previous
21 Board, you would have been denied altogether.

22 Number two, and this isn't -- I'm not
23 criticizing you, Mr. Harris, or necessarily your client,
24 but we've made the point several times in this Board
25 than when -- especially on these late renewals, when the



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1 client doesn't see fit to come and explain to us why
2 they're late, that doesn't strike well with me. If it's
3 important enough for them to file for the renewal, it's
4 important enough for them to come explain to this Board
5 why they're late personally, because obviously you have
6 no way of knowing because you weren't there at the time.

7 So for all of the people who represent
8 clients out there, I would strongly suggest that you
9 recommend to your clients that they be at these Board
10 meetings, especially when they're asking for special
11 dispensation.

12 That's all.

13 MR. WINDHAM:

14 Thank you, Mr. Jones.

15 Any other comments from the public?

16 MR. ADLEY:

17 We can do a substitute.

18 MR. WINDHAM:

19 Any other comments from the public?

20 (No response.)

21 MR. WINDHAM:

22 Questions from the Board?

23 (No response.)

24 MR. WINDHAM:

25 All in favor of a two-year for these



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1 ones that were just read out, a two-year reduction in
2 exemption length renewal, indicate with an "aye."

3 (Several members respond "aye.")

4 MR. WINDHAM:

5 All opposed with a "nay."

6 (No response.)

7 MR. WINDHAM:

8 Motion carries.

9 MR. CAGE:

10 Which one we just gave the two-year to,
11 may I ask?

12 MR. WINDHAM:

13 '15. The ones that were due December
14 31st of 14.

15 MR. JONES:

16 There's four of them, Mr. Harris --
17 excuse me -- Mr. Cage.

18 MR. WINDHAM:

19 Mr. Usef (sic).

20 MR. USIE:

21 Usie.

22 MR. WINDHAM:

23 Usie, please read the ones that expire
24 in '16.

25 MR. USIE:



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1 061914, Cos-Mar Company, Iberville
2 Parish. Expiration 12/31 of '16, renewal received 1/9
3 of 2018; 2008-0162A, Cos-Mar Company, Iberville Parish.
4 Expiration 12/31 of '16, received 1/9/2018; 20080941A,
5 Cos-Mar Company, Iberville Parish, 12/31/16, initial
6 expiration date, received 1/9 of 2018; 20090678, Cos-Mar
7 Company, Iberville Parish, expiration 12/31/2018,
8 received 1/9 of 2018; 20120205, Cos-Mar Company,
9 Iberville Parish, expiration 12/31/2016, received 1/9 of
10 2018.

11 MR. WINDHAM:

12 And the TOTAL Petrochemicals.

13 MR. USIE:

14 20120433, TOTAL Petrochemicals USA,
15 Inc., Iberville Parish, contract expiration 12/31/2016,
16 renewal request January 9th, 2018.

17 MR. WINDHAM:

18 All right. There's motion on the floor
19 to -- I believe those are the ones -- by Mr. Miller to
20 restrict those by one year for their renewal; seconded
21 by Mr. Slone.

22 Any questions from the Board?

23 (No response.)

24 MR. WINDHAM:

25 Comments from the public?



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1 Please identify yourself.

2 MR. BAGERT:

3 Broderick Bagert with Together
4 Louisiana.

5 When you set the precedent, you only
6 want to get it right, and that's the only reason I rise
7 that right now, someone who was supposed to have
8 submitted it by December 31st, 2017 and was a month and
9 a day late is being treated the same as someone who was
10 supposed to have submitted by December 31st, 2016. And
11 I think that, Mr. Miller, that was your intent to have
12 the different radiations, and just in terms of how the
13 motion was worded, we didn't do that. We gave the 2015
14 a two-year, which would give the 2016 a one-year, and we
15 already gave the 2017 a one-year. So if they're going
16 to be a consistent standard, it ought to be under a
17 year, 20 percent, a year to two years -- and since this
18 looks like it may be something that is carried forward
19 in the future, we would propose amending that to have it
20 being consistent across the board.

21 MR. MILLER:

22 I do understand I did that, and I took
23 it under consideration. I guess I'm just a lenient
24 parent on the first time you mess up.

25 MR. WINDHAM:



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1 Any other questions or comments from the
2 public?

3 (No response.)

4 MR. WINDHAM:

5 All in favor, indicate with an "aye."

6 (Several members respond "aye.")

7 MR. WINDHAM:

8 All opposed with a "nay."

9 (No response.)

10 MR. WINDHAM:

11 Motion carries.

12 Usie, please proceed.

13 MR. USIE:

14 The next one, 20130816, Graham

15 Packaging, LLC, Tangipahoa Parish. Initial expiration

16 12/31/2015, late renewal received 1/25 of 2017.

17 MR. WINDHAM:

18 All right. Is there any anyone here for

19 Graham Packaging, LLC? Gentleman rising in the back, I

20 believe may be him. No. All right. We have no

21 representative from Graham Packing.

22 MR. JONES:

23 Motion to deny.

24 MR. WINDHAM:

25 Motion has been made by Mr. Jones to



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1 deny; seconded by Dr. Wilson.

2 Any other questions from the Board?

3 (No response.)

4 MR. WINDHAM:

5 Comments from the public?

6 (No response.)

7 MR. WINDHAM:

8 All in favor of denying this

9 application, indicate with an "aye."

10 (Several members respond "aye.")

11 MR. WINDHAM:

12 All opposed with a "nay."

13 (No response.)

14 MR. WINDHAM:

15 Motion carries.

16 MR. USIE:

17 Next we have 20130874, Hunt Forest

18 Products, Inc., La Salle Parish. Initial expiration

19 12/31 of '15, renewal request date 1/3 of 2018. We also

20 have 20130873, Hunt Forest Products, LLC, Grant Parish.

21 Initial expiration 12/31 of 2015, renewal received

22 January 3rd of 2018.

23 MR. WINDHAM:

24 Do we have a representative from Hunt

25 Forest Products?



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1 Please step forward and identify
2 yourself.

3 MS. BOATNER:

4 Rhonda Boatner with Didier Consultants.

5 I'm waiting to get the PCR from my
6 client, but looking at this advance number or this
7 application number, unless it was filed late, I can't
8 imagine that a 2013 advance would have expired in 2015.

9 You think it was filed late, so they
10 lost on the -- okay. Well, I'm waiting on the PCR from
11 my client, which is a project completion report, to show
12 the dates that this contract covered, but if it were
13 filed late, then that would explain why the 2015
14 expiration date rather than 2017 expiration date.

15 MR. WINDHAM:

16 Are you saying it was filed late on the
17 front end, so the first five-year period was shortened?

18 MS. BOATNER:

19 Was shortened, correct. Correct.

20 MR. WINDHAM:

21 Therefore, it came up for renewal before
22 2018, which would have been the normal expectation?

23 MS. BOATNER:

24 Correct. Correct. And so I'm waiting
25 for the client to send me the PCR.



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1 We just got engaged with them in January
2 of this year, and so -- but Kristin is saying that she
3 thinks that this application -- original application was
4 filed late.

5 MR. WINDHAM:

6 All right. So --

7 MS. BOATNER:

8 So could we defer this to have further
9 review at the next meeting, we could have a better
10 information for this?

11 MR. JONES:

12 Ms. Boatner, would that be for both Hunt
13 Forest Products?

14 MS. BOATNER:

15 Correct, correct.

16 MR. JONES:

17 So move.

18 MR. WINDHAM:

19 All right. Motion's been made; seconded
20 by -- I'm sorry. Motion has been made by Mr. Jones;
21 seconded by Mr. Slone -- I'm sorry -- by Major Coleman
22 to defer this application.

23 Any objection?

24 (No response.)

25 MR. WINDHAM:



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1 Seeing none, these are deferred till the
2 next meeting.

3 MS. BOATNER:

4 Thank you.

5 MR. WINDHAM:

6 Thank you.

7 Usie, please proceed.

8 MR. USIE:

9 Next we have 20110439, Nalco Company,
10 West Baton Rouge Parish. Initial expiration 12/31 of
11 '15, renewal request date 12/28/2017; 20110442, Nalco
12 Company, Lafayette Parish. Initial expiration date
13 12/31 of '15, renewal request date 12/28/2017.

14 MR. WINDHAM:

15 Welcome. Please identify yourself.

16 MR. FATHEREE:

17 Thank you. My name is Bruce Fatherree.

18 I work for the DuCharme McMillen. I represent Nalco.

19 MR. WINDHAM:

20 All right. And why were your
21 applications late?

22 MR. FATHEREE:

23 Our circumstance is very similar to
24 Cos-Mar's. While preparing the 2017 renewals this year,
25 we noticed that the 2015s had not been done. And



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1 looking back through it, the paperwork had been done,
2 but the clerk at the company, whose job it was to
3 prepare the check and get the final signatures,
4 apparently had fell through the cracks on that end. And
5 that's it.

6 MR. WINDHAM:

7 All right. Mr. Miller.

8 MR. MILLER:

9 I make a motion we reduce the renewal by
10 two years.

11 MR. WINDHAM:

12 Is there a second?

13 Second by Mr. Fajardo.

14 Any questions or comments from the Board
15 members?

16 (No response.)

17 MR. WINDHAM:

18 Any comments from the public?

19 (No response.)

20 MR. WINDHAM:

21 All in favor of a two-year reduction for
22 these applications, please indicate with an "aye."

23 (Several members respond "aye.")

24 MR. WINDHAM:

25 All opposed with a "nay."



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1 (No response.)

2 MR. WINDHAM:

3 Motion carries.

4 MR. FATHEREE:

5 Thank you.

6 MR. USIE:

7 That concludes the late renewals, and
8 Kristin will take back over for the specials.

9 MR. WINDHAM:

10 It wasn't that painful, was it?

11 MR. USIE:

12 No.

13 MR. JONES:

14 When you got his name right.

15 MR. WINDHAM:

16 That's always a challenge for me.

17 MS. CHENG:

18 I have two change in name contract
19 amendment requests. Entergy New Orleans, Inc. - AB
20 Patterson Solar Plant, Contract 20151305 in Orleans
21 Parish is changing to Entergy New Orleans, LLC - AB
22 Patterson Solar Plant. And we have Westlake
23 Petrochemical, LLC, Contract 20130803 in Calcasieu
24 Parish changing to Westlake Chemical OPCO LP.

25 MR. WINDHAM:



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1 All right. Is there a motion for the
2 name changes only?

3 Made by Secretary Barham; seconded by
4 Mr. Slone.

5 Any questions or comments from the
6 Board?

7 (No response.)

8 MR. WINDHAM:

9 Comments from the public concerning the
10 name change?

11 (No response.)

12 MR. WINDHAM:

13 All in favor, indicate with an "aye."
14 (Several members respond "aye.")

15 MR. WINDHAM:

16 All opposed with a "nay."

17 (No response.)

18 MR. WINDHAM:

19 Motion carries.

20 MS. CHENG:

21 I have one change in location only
22 request, and it's from Air Products and Chemicals, Inc.,
23 Contract 20170493. I think this was just an address
24 change from the post office. They're not actually
25 moving their site, but the previous address was on the



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1 contract as 9156 Highway 75, Geismar, Louisiana 70734 in
2 Ascension Parish, and their new address is 9190 Highway
3 75, Geismar, Louisiana 70734 in Ascension Parish.

4 MR. WINDHAM:

5 Is there a motion to accept the change
6 in location?

7 Made by Dr. Wilson; seconded by
8 Representative Carmody.

9 Any comments from the public?

10 (No response.)

11 MR. WINDHAM:

12 Questions from the Board members?

13 (No response.)

14 MR. WINDHAM:

15 All in favor, indicate with an "aye."

16 (Several members respond "aye.")

17 MR. WINDHAM:

18 All opposed with a "nay."

19 (No response.)

20 MR. WINDHAM:

21 Motion carries.

22 MS. CHENG:

23 I have eight Tax Exemption contract
24 transfers. Georgia-Pacific Wood Products South, LLC in
25 Beauregard Parish, Contracts 20090733, 20100582,



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1 20110341, 20120368, 20130719, 20140920, 20150719,
2 20140920, 20150703 and 20161077. They are requesting a
3 transfer to Georgia-Pacific Wood Products, LLC.

4 MR. WINDHAM:

5 Is there a motion to approve the
6 transfer of these contracts to the new name?

7 Motion by made Mr. Williams; seconded by
8 Mr. Slone.

9 Any comments from the public?

10 (No response.)

11 MR. WINDHAM:

12 Questions from the Board members?

13 (No response.)

14 MR. WINDHAM:

15 All in favor, indicate with an "aye."

16 (Several members respond "aye.")

17 MR. WINDHAM:

18 All opposed with a "nay."

19 (No response.)

20 MR. WINDHAM:

21 Motion carries.

22 MS. CHENG:

23 I have seven partial contract transfers
24 for Hexion, Inc., Contract 20090375 in St. Charles
25 Parish will be retaining \$2,077,435 in assets and Shell



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1 Chemical, LP will be receiving \$993,455 in assets;
2 Hexion, Inc., Contract 20100539 in St. Charles Parish
3 will be retaining \$3,909,958 in assets in St. Charles
4 Parish and Shell Chemical will be receiving \$856,872 in
5 assets in St. Charles Parish; Hexion, Inc., Contract
6 20110167 will be retaining \$1,794,987 in assets in St.
7 Charles. Shell Chemical, LP will be receiving
8 \$2,481,247 in assets in St. Charles Parish; Hexion,
9 Inc., Contract 20120228 in St. Charles Parish will be
10 retaining \$2,513,919 in assets and Shell Chemical, LP
11 will be receiving \$1,075,740 in St. Charles Parish;
12 Hexion, Inc., 20130603, Hexion will be retaining
13 \$1,067,311 in ST. Charles Parish, Shell Chemical, LP
14 will be receiving \$1,215,614 in St. Charles Parish;
15 Hexion, Contract 20140607 will be retaining \$1,454,407
16 in St. Charles Parish, Shell Chemical will be receiving
17 \$1,335,202 in St. Charles Parish; Hexion, Contract
18 20150448 will be retaining \$2,296,942 in assets in St.
19 Charles and Shell Chemical, LP will be receiving
20 \$2,690,493 in St. Charles Parish.

21 MR. WINDHAM:

22 Is there a motion to approve the partial
23 transfers?

24 REPRESENTATIVE CARMODY:

25 So moved.



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MR. WINDHAM:

Made by Representative Carmody; seconded
by Ms. Atkins.

Any questions from Board members?

(No response.)

MR. WINDHAM:

Comments from the public?

(No response.)

MR. WINDHAM:

All in favor, indicate with an "aye."

(Several members respond "aye.")

MR. WINDHAM:

All opposed with a "nay."

(No response.)

MR. WINDHAM:

Motion carries.

MS. CHENG:

I have 30 contract cancelations. Dolese Bros. Co., Inc. in Ascension Parish, Contracts 20100335 and 20140470 requests location has been closed. Company requests cancelation; Dolese Bros. Company, Inc. in East Baton Rouge Parish, Contracts 20080373, 20090921, 20090922, 20100323, 20100333, 20120437, 20130446, 20130447, 2015-218 and 20161160, location has been closed. Company requests cancelation; Dolese Bros.



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1 Company, Inc. in East Feliciana Parish, Contracts
2 20120436 and 20130449, location has been closed.
3 Company requests cancelation; and Dolese Bros. Company,
4 Inc. in Iberville Parish, Contract 20130451, location
5 has been closed. Company requests cancelation.

6 Hexion, Inc. in St. Charles Parish,
7 Contracts 20090375, 20100539, 20110167, 20120228,
8 20130603, 20140607, 20150448 and 20150449, LED was
9 notified by the assessor that the manufacturing facility
10 has been closed. Company has been notified. Staff
11 requests cancelation.

12 And Intralox, LLC in Tangipahoa Parish,
13 Contracts 070758, 20100431, 20101093A, 20130440,
14 20140547, 20150471 and 20161163, Intralox entered into a
15 PILOT with Tangipahoa Parish. Company requests
16 cancelation.

17 MR. WINDHAM:

18 I have two -- I have one question
19 actually. So when we cancel these contracts, LED,
20 unless it's initiated by the assessor, notifies the
21 assessors that we have canceled these contacts?

22 MS. CHENG:

23 Correct. Yes, sir.

24 MR. WINDHAM:

25 Thank you.



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1 Is there a motion to approve the
2 cancelations?

3 Made by Dr. Wilson; seconded by Ms.
4 Heather.

5 All in favor -- I'm sorry. Any
6 questions or comments by the public?

7 (No response.)

8 MR. WINDHAM:

9 Questions -- yes, Heather.

10 MS. MALONE:

11 So the contracts that are being canceled
12 by Hexion, will it just be their portion that they
13 retained?

14 MS. CHENG:

15 Yes.

16 MS. MALONE:

17 Okay. So Shell will keep their portion?

18 MS. CHENG:

19 Correct.

20 MS. MALONE:

21 Okay.

22 MR. WINDHAM:

23 Hence the need for the transfer first
24 before you do the cancelation.

25 Any other questions?



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1 (No response.)

2 MR. WINDHAM:

3 Comments from the public?

4 (No response.)

5 MR. WINDHAM:

6 All in favor, indicate with an "aye."

7 (Several members respond "aye.")

8 MR. WINDHAM.

9 All opposed with a "nay."

10 (No response.)

11 MR. WINDHAM:

12 Motion carries.

13 Now, I believe we are to the appeals.

14 MS. CHENG:

15 CARBO Ceramics has requested that we
16 defer their appeal to the April Board meeting.

17 MR. WINDHAM:

18 All right. Can you remind all of the
19 Board members what these appeals are related to, just
20 the high-level.

21 MS. CHENG:

22 These appeals are related to the motion
23 that the Board passed in December allowing applicants
24 that filed applications after the Executive Order, but
25 without an advance, but had their project complete prior



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1 to the Executive Order to come to y'all for
2 consideration. These were denied previously.

3 MR. WINDHAM:

4 And there were 16 of them, I believe,
5 that were still outstanding; is that right?

6 MS. CHENG:

7 There were -- I think there were about
8 16, but a few of the companies declined to go through
9 this process.

10 MR. WINDHAM:

11 Go through the process?

12 MS. CHENG:

13 Yes.

14 MR. WINDHAM:

15 And they're noted on here?

16 MS. CHENG:

17 The ones that declined, no.

18 MR. WINDHAM:

19 No. Okay.

20 Mr. House, do you have observations or
21 comments?

22 MR. HOUSE:

23 Okay. On this request for deferral,
24 what you need to be aware of is that the motion that was
25 passed -- offered by Mr. Miller and passed unanimously



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1 by the Board requires that all of these --

2 MS. CHENG:

3 Oh, that's a different appeal. CARBO's
4 not related to --

5 MR. HOUSE:

6 I'm sorry. I apologize.

7 MS. CHENG:

8 It's okay.

9 MR. WINDHAM:

10 We spoke -- I spoke with staff related
11 to this CARBO and asked for some evidentiary information
12 to show that they had, in fact, operational before we
13 took an action, and they didn't -- they're gathering it.
14 So they asked for a deferral until they can gather it.

15 So motion for the deferral of the CARBO
16 ones?

17 Made by Dr. Wilson; seconded by Jan
18 Moller.

19 All opposed to deferral?

20 (No response.)

21 MR. WINDHAM:

22 Approved. Deferral is approved.

23 Please proceed.

24 MS. CHENG:

25 We have two applications where we



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1 received all of the documents that y'all requested, the
2 local approvals for Hunt Forest Products, Inc.
3 Application 20170137 in Grant Parish and Shield Pack,
4 LLC, Application 20170083 in Ouachita Parish.

5 MR. WINDHAM:

6 All of these have been reviewed and
7 verified by staff and --

8 MR. CHENG:

9 I have reviewed those local approvals.

10 MR. WINDHAM:

11 All right. If everyone will remember,
12 they were originally denied, and we were able, with
13 Mr. Miller's motion, to open them back up for
14 consideration, and that's where they are today. We
15 asked them to bring forth letters of no opposition or
16 letters of support or just document -- you know, for the
17 locals to show they were in support of the project
18 before we would take any action to the contrary. So I
19 don't know if I need to reopen or reconsider the
20 approval that was done before.

21 MR. HOUSE:

22 I'd recommend that you grant the appeal,
23 and then once the appeal has been granted, you can, at
24 that point in time, reconsider, by a motion, the
25 exemption, but you need to do both things today under



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1 the terms of the prior motion.

2 MR. WINDHAM:

3 All right. Absolutely.

4 Is there a motion to grant the appeal?

5 Motion is made by President Miller;

6 seconded by Mr. Jones.

7 Any questions or comment from the Board?

8 (No response.)

9 MR. WINDHAM:

10 Comments from the public?

11 (No response.)

12 MR. WINDHAM:

13 All in favor, indicate with an "aye."

14 (Several members respond "aye.")

15 MR. WINDHAM:

16 Motion carries.

17 Now we have to reconsider or consider

18 the request being made. These companies have, in fact,

19 provided all of the documents that we asked for,

20 Mr. Miller. So since it was your ball before, I'm going

21 give it back to you.

22 MR. MILLER:

23 I do have a question. Were they denied

24 only because they were considered MCAs? Did we look at

25 what they manufacturer and all of that? All of that's



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1 been clarified and verified?

2 MS. CHENG:

3 Yes, sir.

4 MR. MILLER:

5 Okay. I make the motion that we grant
6 the first five year -- is this a renewal or new?

7 MS. CHENG:

8 It's new.

9 MR. MILLER:

10 -- the first five-year exemption.

11 MR. WINDHAM:

12 For both Hunt Products --

13 MR. MILLER:

14 For both, yes, sir.

15 MR. WINDHAM:

16 -- and Shield Pack, LLC?

17 MR. MILLER:

18 That's correct.

19 MR. WINDHAM:

20 So specifically it's Hunt Forest
21 Products, Application 20170137 in Grant Parish and
22 Shield Pack, LLC, Application 20170083 in Ouachita
23 Parish.

24 Is there a second?

25 Second is made by Major Coleman.



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1 Are there any questions from the Board
2 members?

3 (No response.)

4 MR. WINDHAM:

5 Are there any comments from the public?

6 (No response.)

7 MR. WINDHAM:

8 All in favor, indicate with an "aye."

9 (Several members respond "aye.")

10 MR. WINDHAM:

11 All opposed with a "nay."

12 (No response.)

13 MR. WINDHAM:

14 Motion carries.

15 MR. JONES:

16 Good save.

17 MS. CHENG:

18 The following companies requested to
19 have an appeal, but I have not received any of the local
20 resolution approvals. That would be Cactus Wellhead,
21 LLC, Application 20170165 in Bossier Parish; Calumet
22 Lubricants Company, LP, Application 20170189 in Bossier
23 Parish; and Calumet Shreveport Lubricants & Waxes, LLC,
24 Applications 20170190 and 20170191 and 20170192 in Caddo
25 Parish.



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1 MR. WINDHAM:

2 And, Ms. Cheng, can you verify that we,
3 me specifically, have had conversations with the staff,
4 and I directed you guys to reach out to all of the
5 companies, send them an e-mail and go the distance to
6 give them an opportunity to gather the documents, make
7 the calls, have someone show up here, anything that we
8 could do to extend the hand to them and help them to
9 move this forward?

10 MS. CHENG:

11 Correct.

12 MR. WINDHAM:

13 We did all of that?

14 MS. CHENG:

15 We did.

16 MR. WINDHAM:

17 Mr. House, as I understand the motion
18 and from your statement earlier, action has to be taken
19 today as per the previous motion?

20 MR. HOUSE:

21 Correct.

22 MR. JONES:

23 MR. Chairman?

24 MR. WINDHAM:

25 Please, Mr. Jones.



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1 MR. JONES:

2 Ms. Cheng, do we know that -- have their
3 applications been denied by the local government or have
4 they not gone through the -- taken the steps to get the
5 approval?

6 MS. CHENG:

7 I just haven't gotten an approval and
8 never gotten a denial, no.

9 DR. WILSON:

10 I can answer that question for you.

11 MR. WINDHAM:

12 Dr. Wilson. Please speak into the mic.

13 DR. WILSON:

14 Yes, sir. We have received the local
15 application from Calumet, and it should be coming before
16 our board next month sometime. So we've gotten the
17 applications I think last Thursday. They updated the
18 applications. We have a local ITEP review committee.
19 They're going to convene, which is the school board, the
20 City of Shreveport, the sheriff department as well as
21 Caddo commission.

22 Once that committee convenes, they make
23 a recommendation to the governing authorities, then we
24 will act on it, but right now, it's in the process of
25 being renewed.



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1 MR. WINDHAM:

2 Mr. House, can you help me out on that?

3 MR. HOUSE:

4 I don't believe that's with respect to
5 those, sir. I think that's a new application for
6 something else. It's not with respect to this
7 application as far as we know. They have not -- I think
8 that's a new application that they have with --

9 DR. WILSON:

10 That's what it says at the bottom of the
11 footnote that they have not received support from the
12 local governing authority on the request.

13 MR. WINDHAM:

14 Well, Dr. Wilson, I believe maybe I can
15 help a little bit. We have -- these were projects that
16 were completed before the Executive Order placed into
17 service, and the argument's made that they didn't file
18 subject to the Executive Order. And I believe
19 Mr. Miller's compromise, motion, worked that out where
20 those could move forward because these don't have to
21 have a resolution. They just have to have support.
22 That could have been someone coming and saying, "We
23 support the project."

24 DR. WILSON:

25 From local government?



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1 MR. ADLEY:

2 I think Mr. Miller may ought to address
3 that. I thought he required the local approval even
4 with his compromise. I believe that's what we did.

5 MR. MILLER:

6 I'd have to read the motion to make
7 sure, but I'm pretty sure.

8 MS. CHENG:

9 I think Dr. Wilson is referring to other
10 applications that Calumet has in with advances from
11 after the Executive Order. These fall into a completely
12 different bucket.

13 MR. ADLEY:

14 Okay. But is this the list, is this the
15 list that was a group of them that --

16 MS. CHENG:

17 Yes, sir.

18 MR. ADLEY:

19 This is that list. And that motion was
20 made as a compromise so we can file the -- I remember it
21 was a very small company that started all of this and,
22 Robby, you fought the battle and put it together for
23 everybody, but he required -- I think in that motion, I
24 think he clearly required that you had to get that local
25 approval.



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1 MR. HOUSE:

2 Yes.

3 MR. ADLEY:

4 And I think that would apply to these.

5 MR. WINDHAM:

6 The only thing that I was pointing out,
7 Mr. Adley, is that local approval wasn't a formal
8 resolution. It was more of, you know, "We'll come" --
9 because I've told them they could come to the table and
10 say that they supported it and this Board would probably
11 accept that. It didn't have to be a formalized
12 resolution, a formalized letter.

13 MR. ADLEY:

14 I don't want to correct you, but local
15 government doesn't operate in a unformalized manner.

16 MR. WINDHAM:

17 Okay.

18 MR. ADLEY:

19 They have to pass resolutions and do
20 things. I mean, that's -- you can't have somebody from
21 a local government show up and say, "Oh, I'm for that."

22 MR. WINDHAM:

23 Okay.

24 MR. ADLEY:

25 They have to take action. I think he's



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1 correct. I think they're going to have to do that.

2 MR. WINDHAM:

3 All right. All right. So those that
4 did not comply with the wishes that have to have this in
5 today, I don't think anything needs to be done because
6 they've already been denied.

7 MR. JONES:

8 I think we have to act. They've asked
9 for an appeal, so we have to consider their appeal.

10 MR. WINDHAM:

11 Oh, we have to consider their appeal.
12 Okay.

13 Is there a motion --

14 MR. MILLER:

15 I have a question first. In my motion,
16 which, of course, I don't remember every detail of it,
17 is there a deadline that they have to have everything in
18 and filed so we can move forward or did we give them a
19 timeframe?

20 MS. BOURGEOIS:

21 There wasn't a date in your motion to
22 have the information in. However, we did issue a letter
23 to all of the companies issuing internal deadlines, and
24 the key for consideration today is that for
25 consideration, these applications must occur today, by



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1 today, and they can't occur after this date. So we
2 can't postpone. And, yes, those companies are in
3 violation of the LED internally set deadlines for
4 providing us the required documentation.

5 MR. MILLER:

6 With that being an internal deadline,
7 though, the Board has the ability to extend this or not?

8 MS. BOURGEOIS:

9 At this point, you don't have -- you
10 can't extend the consideration; therefore, you can't
11 extend any of the deadlines.

12 MR. WINDHAM:

13 So in that motion, there was a deadline
14 for consideration?

15 MS. BOURGEOIS:

16 Yes, sir.

17 MR. WINDHAM:

18 And I asked you guys to tell them to
19 send this stuff in by a certain date because I was
20 really trying to push them to sign, just tell us one way
21 or the other. So within your motion, it had to be
22 considered at this Board meeting. I don't know if that
23 was date specific or not.

24 MR. HOUSE:

25 It is date specific.



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1 MS. BOURGEOIS:

2 February 28th.

3 MR. MILLER:

4 We did tell them. Okay. And these
5 were -- not necessarily these specific. These five were
6 the only ones out of 16 that even attempted to begin the
7 process?

8 MS. BOURGEOIS:

9 Yes.

10 MS. CHENG:

11 And the two that you just approved.

12 MR. MILLER:

13 Right. Yeah, I counted those. So --
14 all right.

15 MR. WINDHAM:

16 These five companies have had more than
17 five applications, just to point that out.

18 MR. MILLER:

19 Yes.

20 MR. WINDHAM:

21 So is there a motion concerning the
22 request for the appeal?

23 MR. MILLER:

24 I did all I could do to help them. I
25 make the motion that these contracts, Wellhead, Calumet



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1 and Calumet Shreveport, that they're denied.

2 MR. WINDHAM:

3 So the motion to deny the appeal
4 request -- deny to the hear the appeal has been made.

5 Is there a second?

6 Seconded by Mr. Jones.

7 Any other questions from the Board?

8 (No response.)

9 MR. WINDHAM:

10 Comments from the public?

11 Please step forward, identify yourself.

12 MS. SADLER:

13 Jennifer Sadler for Calumet.

14 We did send the information over to
15 Caddo and Bossier requesting them to look at this and
16 give us the resolution that you guys requested at the
17 December meeting. We also have the Northern Economic --
18 (inaudible) -- with us, and she also sent the
19 information over. So it wasn't that we weren't trying.
20 We just don't have an answer yet.

21 MR. JONES:

22 Excuse me. Mr. Chairman?

23 MR. WINDHAM:

24 Mr. Jones.

25 MR. JONES:



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1 When did you request the information of
2 Caddo Parish?

3 MS SADLER:

4 In January, the first time, when Zell
5 sent it over, Zell Dudley. And then also we sent it at
6 the beginning of February.

7 MR. JONES:

8 I'm trying to understand the timeline.
9 It looks like, to me, the first time this was decided
10 was by the Board in December, and so you asked for it in
11 January and just did not get action at all?

12 MS. SADLER:

13 Nope.

14 MR. JONES:

15 Did any of the -- anybody from --

16 MS. SADLER:

17 I know they're working on it because
18 Erica Bryant contacted us.

19 MR. JONES:

20 And is this Caddo and Bossier?

21 MS. SADLER:

22 That's Caddo. And then we also heard
23 from Joe Buffington, I think is his name, from Bossier.
24 So I know they're looking at it.

25 DR. WILSON:



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1 Mr. Jones, could I answer that?

2 MR. WINDHAM:

3 Yes, Dr. Wilson.

4 DR. WILSON:

5 Yes, sir. We did consider that
6 initially in January, and for some reason, the
7 application didn't meet all of the matrix and we asked
8 them if they want to consider putting that in or putting
9 in a compelling reason why they should go beyond the not
10 listing of jobs. And they did send us another revision
11 of that application in February that we have yet to act
12 on.

13 MR. WINDHAM:

14 Thank you.

15 Any other questions?

16 (No response.)

17 MR. WINDHAM:

18 Any other comments from the lady?

19 Mr. Miller.

20 MR. MILLER:

21 I have a question. With the new
22 information, because we have the motion to deny, if we
23 vote yes to deny, I understand what that does. If we
24 vote no, what does -- how does that change the result of
25 their application?



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1 MR. JONES:
2 Can I come at it from a different
3 direction?

4 MR. WINDHAM:
5 Please. Go ahead, Mr. Jones.

6 MR. JONES:
7 If you're sympathetic to their plight,
8 you want to deny your -- we want to turn down your
9 motion denying their appeal and grant the appeal, and
10 I'm not sure what happens at that point, Mr. House. If
11 we have to act by this meeting.

12 MR. MILLER:
13 Can I remove --

14 MR. JONES:
15 Wait. Before we -- because we have to
16 act by this meeting. Can we defer the appeal -- once we
17 grant the appeal, can we defer acting on the appeal?
18 I'm just trying -- what it sounds to me is that Calumet
19 has done what we asked them to do. They've simply not
20 gotten responses from the government agencies yet
21 through no fault -- I'm assuming through no fault of
22 their own.

23 MR. MILLER:
24 And I understand with -- with our
25 council, you have to --



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1 MR. JONES:

2 It takes time.

3 MR. MILLER:

4 -- on the agenda and all of the things
5 that have to happen to get it done. It just might have
6 not fallen within the right dates.

7 MR. HOUSE:

8 Not advocating for one thing or the
9 other. The only thing I'm advocating is that this thing
10 come to an end, you know, one of these days. And you do
11 have two people, who between December and now, two
12 companies that you approved the appeal and approved the
13 exemption for that complied with what needed to be done
14 during this timeframe.

15 It's in the discretion -- you know, your
16 motion can be amended. It could be amended to keep it
17 open for everybody for a while. It can be amended, I
18 guess, to keep it open for this company that's come here
19 and explained its circumstances. So it's -- and I'm
20 just relying on Robert's rules of order here, and the
21 Chairman and Mr. Adley know more about it than I do. So
22 my view is that you can do that. Whether you should do
23 that, again, that's up to the Board's discretion.

24 MR. MILLER:

25 I think, just to add, if Dr. Wilson



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1 wasn't here and wasn't intimately knowledgeable about
2 the process, and he's part of the process, I would
3 probably be a little more harsher or stubborn about it,
4 but we know what the process is happening and we know
5 where they are.

6 DR. WILSON:

7 May I offer a substitute motion to
8 defer --

9 MR. WINDHAM:

10 Yes, to defer.

11 DR. WILSON:

12 -- until the next meeting and we can
13 complete our work at the government level at the time.

14 MR. WINDHAM:

15 I don't think that's the appropriate
16 motion.

17 MR. JONES:

18 If I may suggest -- and, Richard, I need
19 your help on this, but it seems to me, what I'm inclined
20 to do in order to accomplish what Dr. Wilson is asking
21 for, I think, on behalf of Calumet, is what we need to
22 do is to deny the motion, turn down the motion that's on
23 the floor right now, which is to deny the appeal,
24 substitute -- and then come back to move to grant the
25 appeal for Calumet and then defer any action on the



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1 appeal until the next meeting.

2 MR. HOUSE:

3 And you can either do that -- I'd
4 recommend you do that solely for this company.

5 MR. JONES:

6 Yes. Yes.

7 MR. MILLER:

8 Is that both Calumet Lubricant and
9 Shreveport?

10 MR. JONES:

11 The two Calumet entities.

12 MR. ADLEY:

13 And the reason for solely this company,
14 all of the others had the same opportunity already. We
15 just want to make sure the door is not open one more
16 time, so we can get into this, "Oh, you let so and so do
17 something, you've got to let me do something."

18 MR. HOUSE:

19 This company is still in process with
20 Shreveport authorities, though, so that would be the
21 reason for the exception if you grant it.

22 MR. WINDHAM:

23 Can I ask one quick question? When I
24 spoke with you, Ms. Cheng, y'all sent them an e-mail
25 asking them what they were doing?



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MS. CHENG:

Uh-huh.

MR. WINDHAM:

Did they tell you?

MS. CHENG:

What do you mean?

MR. WINDHAM:

Did Calumet respond to your e-mailing asking for an update?

MS. CHENG:

Yes.

MR. WINDHAM:

Okay.

MS. CHENG:

They just said they were working on it and they didn't have them yet.

MR. WINDHAM:

Okay. All right.

DR. WILSON:

Can we include the Cactus Wellhead in that discussion as well?

MR. WINDHAM:

Closer to the mic, please.

DR. WILSON:

Can we include Cactus Wellhead in that



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1 discussion as well? I think probably the same issues
2 taken place in Bossier.

3 MR. WINDHAM:

4 Have they also come to your meeting?

5 DR. WILSON:

6 No, sir, not Bossier Parish. I think
7 the same thing is going on in Bossier as well.

8 MR. JONES:

9 Is anybody here representing Cactus?

10 (No response.)

11 MR. WINDHAM:

12 I know what that shake means.

13 MR. JONES:

14 I'm going tell you, of all of the people
15 in this room not getting paid, I'm one of them.

16 DR. WILSON:

17 I'm speaking for the Parish of Caddo.

18 MR. WINDHAM:

19 All right. So there's a motion on the
20 floor to deny the appeals. The proper vote, if we want
21 to move forward with this, is to reject that motion.

22 MR. HOUSE:

23 I think you could do a substitute motion
24 that would take Calumet out of that motion. Strike
25 Calumet from the motion, and then proceed with the



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1 motion to deny the appeal.

2 DR. WILSON:

3 So move. I'd like to make that motion.

4 MR. WINDHAM:

5 So moved by Dr. Wilson; seconded by
6 Mr. Miller.

7 All in favor, indicate with an "aye."
8 (Several members respond "aye.")

9 MR. HOUSE:

10 Now the motion you have is to deny the
11 appeal of the other company.

12 MR. WINDHAM:

13 All right. So now -- I'm sorry.

14 All opposed?

15 (No response.)

16 MR. WINDHAM:

17 Motion carries.

18 Now, is there a motion to deny the
19 appeal of the other company, Cactus Wellhead, LLC?

20 Motion has been made by Mr. Jones;
21 seconded by Dr. Wilson.

22 All in favor, indicate with an "aye."
23 (Several members respond "aye.")

24 MR. WINDHAM:

25 All opposed with a "nay."



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1 (No response.)

2 MR. WINDHAM:

3 Motion carries.

4 Next up is to --

5 MR. JONES:

6 I would then move that we defer any
7 action on the appeal of the two Calumet entities until
8 the next meeting.

9 MR. WINDHAM:

10 All right. Motion has been made to
11 defer; seconded by --

12 MR. JONES:

13 Wait. Mr. House, I want to make sure.

14 MR. HOUSE:

15 And if that -- I just want to say, if
16 that motion passes, then you need to amend Mr. Miller's
17 motion back in December, written motion, doesn't need to
18 be in writing at this time, but amend that motion so as
19 to allow the time period to stay open until the next
20 meeting for the two Calumets.

21 MR. JONES:

22 For Calumet.

23 MR. WINDHAM:

24 Is the next meeting enough?

25 MR. MILLER:



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1 Is that the deadline?

2 MR. HOUSE:

3 I think --

4 MR. WINDHAM:

5 I keep looking at these deadlines, and
6 this process has been going on since the Executive Order
7 was out. So it's impossible, in my eyes, to say the
8 people that were in this boat didn't know that this
9 might be coming and could have been preparing their oars
10 to paddle, but for whatever reason, they didn't.

11 MR. HOUSE:

12 And that's worthy of consideration in
13 the motion now before you.

14 MR. ADLEY:

15 I think it's a matter of you passed one
16 motion, you've got it before you. You've denied some.
17 You've got one you're granting an extension to. I think
18 we're overcomplicating this. I do. It's limited to
19 only those companies that's already happened, and now
20 you're down to this one you want to grant an extension
21 of time to.

22 MR. WINDHAM:

23 All right. So the motion has been made
24 to extend the period by Mr. Jones; seconded by Dr.
25 Wilson.



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1 Any further discussion on that motion?

2 MR. JONES:

3 Well, one thing I think's important to
4 consider is that local government, through Dr. Wilson,
5 has expressed a desire on this issue, and I think that
6 is significant. And it's not just the company asking
7 for the extension. The local government is agreeing
8 with it. So I think that is -- as we think about this
9 moving forward, if we're ever faced with something like
10 this again, people, tell your clients to bring local
11 government if you want extensions. That sure helps.

12 MR. WINDHAM:

13 All in favor, indicate with an "aye."
14 (Several members respond "aye.")

15 MR. WINDHAM:

16 All opposed with a "nay."
17 (No response.)

18 MR. WINDHAM:

19 Motion for the extension carries.

20 Ms. Heather.

21 MS. MALONE:

22 I just wanted to ask one thing. In the
23 rules, with the regular application, don't we give the
24 local governments a timeframe to reply within?

25 MR. WINDHAM:



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1 I believe we do. 120 days.

2 MS. MALONE:

3 Okay.

4 MR. WINDHAM:

5 All right. Now, Mr. Miller, I believe
6 you need to open your previous motion to extend it by
7 one board meeting to a certain date.

8 MR. MILLER:

9 Okay. The motion that opened these
10 small projects, as I've tried to argue, small projects
11 without advanced notification, should be completed by
12 April meeting.

13 MR. HOUSE:

14 By the April Board meeting.

15 MR. MILLER:

16 By the April Board meeting.

17 MR. HOUSE:

18 Only for...

19 MR. MILLER:

20 Only for Calumet, the contracts that
21 Calumet has here.

22 MR. WINDHAM:

23 I think it's four applications.

24 MR. MILLER:

25 I think it's one, two, three, four



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1 applications.

2 MR. WINDHAM:

3 Is there a second?

4 Dr. Wilson.

5 Any further questions from the Board
6 members?

7 (No response.)

8 MR. WINDHAM:

9 Comments from the public?

10 (No response.)

11 MR. WINDHAM:

12 All in favor, indicate with an "aye."

13 (Several members respond "aye.")

14 MR. WINDHAM:

15 All opposed with a "nay."

16 (No response.)

17 MR. WINDHAM:

18 Motion carries.

19 All right. The last thing we have is
20 election of officers, but before that, I want to take a
21 moment of personal privilege and ask Ms. Clapinski to
22 step to the table. Ms. Clapinski to step to the table.

23 Ms. Clapinski is leaving Economic

24 Development to return to her home or -- I guess you call
25 it home, Louisiana Department of Revenue and Taxation,



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1 so I wanted to personally thank her for all of the years
2 that I've been around on this Board for the service and
3 assistance that she has provided to previous Board
4 members, existing Board members, thoughts, advice and
5 everything, and I wanted to publicly recognize her and
6 say thank you.

7 It's been fun.

8 MR. JONES:

9 A true professional.

10 MR. WINDHAM:

11 All right. Are y'all telling me there's
12 one more thing on here?

13 SECRETARY PIERSON:

14 There's at least two.

15 MR. WINDHAM:

16 Post-CEO/CEA application summary. That
17 is not on my agenda. I did Number 9. I mean, I did
18 Number 8. That was the appeals; right?

19 MR. JONES:

20 Yes. You're down to Number 9.

21 MR. WINDHAM:

22 We're on election of officers, which is
23 Number 9, which is why I wanted to do before -- that
24 was the summary of the pages we dealt with a second ago.

25 All right. So we have election of



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1 officers. Secretary Pierson.

2 SECRETARY PIERSON:

3 In accordance with our enabling
4 legislation, Revised Statute 51:926, our officers serve
5 for a period of one year. So, therefore, our process
6 requires an annual election of a chairman and vice
7 chairman. There's no prohibition against officers
8 succeeding themselves. All members serve with no
9 compensation.

10 So I'll now open the floor for
11 nominations for chairman.

12 MR. MILLER:

13 I nominate we stay with all of the same
14 officers for another term.

15 DR. WILSON:

16 Second.

17 SECRETARY PIERSON:

18 Motion has been made and seconded to
19 retain the current chairman and vice chairman of the
20 Board of Commerce and Industry.

21 With no others submitted, that will move
22 forward by --

23 DR. WILSON:

24 Close.

25 SECRETARY PIERSON:



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1 Okay. Nominations are closed as a
2 motion by Dr. Wilson.

3 MR. WINDHAM:

4 Seconded by Mr. Slone.

5 SECRETARY PIERSON:

6 And all in favor, say "aye."

7 (Several members respond "aye.")

8 SECRETARY PIERSON:

9 Thank you for helping us dispatch that
10 important housekeeping feature.

11 MR. WINDHAM:

12 I get a raise; right? I get double my
13 salary.

14 MR. ADLEY:

15 Don, before you begin, I just want the
16 record to reflect the Governor's office didn't keep us
17 past the noon hour today. Y'all did very good work on
18 your own, so it was enough that kept you here.

19 SECRETARY PIERSON:

20 I'll proceed with some comments and
21 remarks, and recognizing that the hour grows late, just
22 for your overall information, we've been tracking very
23 well here in the first part of 2018, certainly with DXE
24 Technology that announced in New Orleans in November.
25 We've been very active in moving them forward with



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1 meeting throughout the community and various education
2 institutions, continuing to make progress against that.

3 I hope you had a chance to see that we
4 released an economic impact statement relative to what
5 the Department of Defense allocations mean to our state,
6 Barksdale, Fort Polk, Belle Chasse, our National Guard
7 component and others, with a 7.7-billion annual impact.
8 Quite impressive. And those statistics help us continue
9 to lobby and work on their behalf in Washington DC.

10 Pleased to see Entergy break ground on
11 an \$872-million power plant in Calcasieu Parish. As you
12 know, we have \$110-billion of construction either
13 completed or underway there, so to have the power
14 capacity to continue to serve those plants is very
15 important and a great opportunity to move forward.

16 BASF announced for Ascension Parish an
17 additional investment of \$150-million, CenturyLink
18 adding 150 jobs in Monroe. Excited about that.

19 Some great news yesterday. Up in
20 Shreveport, you'll recall that you provided some support
21 to Metro Aviation, but they announced they're purchasing
22 25 Airbus helicopters, and they do a conversion there in
23 Shreveport. So that's a lot of work moving forward with
24 some really advanced manufacturing. It's a very
25 impressive facility to tour, and they employ more than



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1 150 people in Shreveport.

2 I would also point out that at 8 o'clock
3 this morning, we announced that Hunt Forest Products
4 will construct a state-of-the-art lumber production
5 facility, and that will be a \$115-million investment.
6 It will be a sawmill that will create 110 new direct
7 jobs and 307 new indirect jobs for a total of 417.
8 That's random that that happened at 8 o'clock this
9 morning.

10 But I have heard clearly from some Board
11 and from someone in the audience that they'd like a
12 better understanding of how we calculate return on
13 investment. So I'm going to take this as a case study
14 and formulate a document that walks you through a return
15 on investment analysis of this particular project, and
16 that information will be provided to the Board and made
17 available to Together Louisiana and others with an
18 interest on just how you calculate return on investment.
19 And as had previously been stated, depending on
20 assumptions made and many factors that go into a model,
21 you will never find two that have the same outcomes. I
22 find that economists don't always agree on things, but
23 hopefully we are going to demonstrate that there's no
24 reason to have concern, that this is a
25 mathematically-supported analysis and does provide a



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1 great return on investment for this state.

2 With that, I'll conclude my
3 remarks.

4 MR. WINDHAM:

5 Thank you, Mr. Secretary.

6 Is there any further business?

7 (No response.)

8 MR. WINDHAM:

9 Motion to adjourn?

10 Made by Mayor Brasseaux; seconded by
11 Major Coleman.

12 All in favor, indicate with an "aye."
13 (Several members respond "aye.")

14 MR. WINDHAM:

15 Motion carries.

16 (Meeting concludes at 12:11 p.m.)

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1 **REPORTER'S CERTIFICATE:**

2 I, ELICIA H. WOODWORTH, Certified Court
3 Reporter in and for the State of Louisiana, as the
4 officer before whom this meeting for the Board of
5 Commerce and Industry of the Louisiana Economic
6 Development Corporation, do hereby certify that this
7 meeting was reported by me in the stenotype reporting
8 method, was prepared and transcribed by me or under my
9 personal direction and supervision, and is a true and
10 correct transcript to the best of my ability and
11 understanding;

12 That the transcript has been prepared in
13 compliance with transcript format required by statute or
14 by rules of the board, that I have acted in compliance
15 with the prohibition on contractual relationships, as
16 defined by Louisiana Code of Civil Procedure Article
17 1434 and in rules and advisory opinions of the board;

18 That I am not related to counsel or to the
19 parties herein, nor am I otherwise interested in the
20 outcome of this matter.

21 Dated this 18th day of March, 2018.
22

23 _____
24 ELICIA H. WOODWORTH, CCR
25 CERTIFIED COURT REPORTER



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