

**BOARD OF REVIEW**

**Livingston, Louisiana**  
**September 14, 2023**

The Livingston Parish Council met on the 14th day of September 2023, as the Livingston Parish Council Board of Review, located in the Governmental Building, 20355 Government Boulevard, Livingston, Louisiana, at the hour of five o'clock (5:00) p.m., as posted and per notice in the Livingston Parish News, the Official Journal of the Parish of Livingston, State of Louisiana, with the following members present:

Jeff Ard	Tracy Girlinghouse
John Wascom	Randy Delatte
Erin Sandefur	Shane Mack

Tardy: Gerald McMorris  
Absent: Garry Talbert, Maurice "Scooter" Keen

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

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

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The chair called upon the Livingston Parish Tax Assessor Mr. Jeff Taylor, Assessor for the Parish of Livingston, who submitted a handout and explained in detail the breakdown of the 2023 assessments for Livingston Parish. He reviewed the current assessments and certified the list he submitted to be correct with the total assessment valuation as follows:

**REAL PROPERTY** \$ 811,052,747

**TAXABLE.....** \$ 539,068,962

**HOMESTEAD.....** \$ 271,983,785

**PERSONAL PROPERTY (BUSINESS)** \$ 97,553,200

**PUBLIC SERVICE:** \$ 50,013,450

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**LPR NO. 23-377**

The following resolution was offered by Jeff Ard and duly seconded by Tracy Girlinghouse:

**L.P. RESOLUTION 23-377**

BE IT RESOLVED that the Livingston Parish Council, meeting as the Board of Review, does hereby formally accept the certification of the 2023 assessment list of the valuation of the assessments as submitted by the Assessor of the Parish of Livingston for the tax year 2023.

BE IT FURTHER RESOLVED that a certified copy of this resolution be forwarded to the Louisiana Tax Commission and the Assessor of the Parish of Livingston, State of Louisiana. Upon being submitted to a vote, the vote thereon was as follows:

YEAS: MR. MCMORRIS, MR. GIRLINGHOUSE, MR. WASCOM, MR. ARD,  
MR. MACK, MS. SANDEFUR

NAYS: NONE

ABSTAIN: NONE

ABSENT: MR. TALBERT, MR. KEEN

Thereupon, the chair declared that the Resolution had carried and was adopted on this the 14th day of September 2023.

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**LPR NO. 23-378**

The following resolution was offered by Tracy Girlinghouse and duly seconded by Jeff Ard:

**L.P. RESOLUTION 23-378**

BE IT RESOLVED that the Livingston Parish Council, meeting as the Board of Review, does hereby sustain the valuation of the assessments as fixed by the Louisiana Tax Commission and the Assessor of the Parish of Livingston for the tax year 2023.

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

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

YEAS: MR. MCMORRIS, MR. GIRLINGHOUSE, MR. WASCOM, MR. ARD,  
MR. MACK, MS. SANDEFUR

NAYS: NONE

ABSTAIN: NONE

ABSENT: MR. TALBERT, MR. KEEN

Thereupon, the chair declared that the Resolution had carried and was adopted on this the 14th day of September 2023.

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**LPR NO. 23-379**

MOTION was offered by Jeff Ard and duly seconded by Shane Mack to adjourn the September 14, 2023 meeting of the Livingston Parish Council, meeting as the Board of Review.

YEAS: MR. MCMORRIS, MR. GIRLINGHOUSE, MR. WASCOM, MR. ARD,  
MR. MACK, MS. SANDEFUR

NAYS: NONE

ABSTAIN: NONE

ABSENT: MR. TALBERT, MR. KEEN

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

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

/s/ John Wascom  
John Wascom, Chairman