

BOARD OF REVIEW

Livingston, Louisiana
September 11, 2025

The Livingston Parish Council met on the 11th day of September 2025, as the Livingston Parish Council Board of Review, in the Council Chambers located in the Governmental Building, 20355 Government Boulevard, Livingston, Louisiana, at the hour of five o'clock (5:00) p.m., as posted and per notice in the Livingston Parish News, the Official Journal of the Parish of Livingston, State of Louisiana, with the following members present:

	Lonnie Watts	John Wascom	
		Erin Sandefur	Dean Coates
	Billy Taylor	John Mangus	Joe Erdey
Also present:	Jeff Taylor, Livingston Parish Tax Assessor Tim McMasters, Chief Deputy Assessor		
Absent:	Ryan Chavers, Councilman District 2 Ricky Goff, Councilman District 7 Parish President Randy Delatte Parish Legal Counsel		

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

The chair addressed agenda item number 4, "Certification of 2025 assessment list - Jeff Taylor, Assessor of Livingston Parish" and called upon Mr. Taylor to explain about the assessment and advise what action will be needed from the Board of Review.

Mr. Taylor greeted the Council members and requested for them to bring their attention to the handout that his office had provided and explained in detail the breakdown of the 2025 assessments for Livingston Parish. He reviewed the current assessments and certified the list he submitted to be correct with the total assessment valuation as follows:

<u>REAL PROPERTY:</u>	\$ <u>1,084,740,635.00</u>
<u>TAXABLE:</u>	\$ <u>794,841,688.00</u>
<u>HOMESTEAD & OTHER EXEMPTIONS:</u>	\$ <u>289,898,947.00</u>
<u>PERSONAL PROPERTY:</u>	\$ <u>108,479,497.00</u>
<u>PUBLIC SERVICE:</u>	\$ <u>55,110,290.00</u>

PARISH OF LIVINGSTON
STATE OF LOUISIANA
LPR NO. 25-277

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

L.P. RESOLUTION 25-277

BE IT RESOLVED that the Livingston Parish Council, meeting as the Board of Review, does hereby formally accept the certification of the 2025 assessment list of the valuation of the assessments as submitted by the Assessor of the Parish of Livingston for the tax year 2025.

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. COATES, MR. TAYLOR, MR. ERDEY, MR. WATTS, MR. WASCOM, MS. SANDEFUR, MR. MANGUS
NAYS:	NONE
ABSTAIN:	NONE
ABSENT:	MR. CHAVERS, MR. GOFF

Thereupon, the chair declared that the Resolution had carried and was adopted on this the 11th day of September 2025.

**PARISH OF LIVINGSTON
STATE OF LOUISIANA
LPR NO. 25-278**

The following resolution was offered by Erin Sandefur and duly seconded by John mangus:

L.P. RESOLUTION 25-278

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 2025.

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. COATES, MR. TAYLOR, MR. ERDEY, MR. WATTS, MR. WASCOM,
MS. SANDEFUR, MR. MANGUS

NAYS: NONE

ABSTAIN: NONE

ABSENT: MR. CHAVERS, MR. GOFF

Thereupon, the chair declared that the Resolution had carried and was adopted on this the 11th day of September 2025.

Having no further business or any other discussion, the chair requested a motion to adjourn the September 11, 2025 Board of Review meeting.

LPR NO. 25-279

MOTION was offered by Erin Sandefur and duly seconded by Dean Coates to adjourn the September 11, 2025 meeting of the Livingston Parish Council, meeting as the Board of Review.

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

NAYS: NONE

ABSTAIN: NONE

ABSENT: MR. CHAVERS, MR. GOFF

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

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

/s/ Billy Taylor
Billy Taylor, Chairman