

RESOLUTION

2007-R-3

WHEREAS, there is on-going litigation over the assessment and ad valorem taxation of certain pipeline property located in Vermilion Parish; and

WHEREAS, the Assessor of Vermilion Parish is in the process of reassessing the properties for the referenced taxpayers pursuant to Judgment issued by the 19th Judicial District Court; and

WHEREAS, the referenced have lodged the following appeals with the Louisiana Tax Commission challenging the Assessor's reassessed valuation for the referenced years:

TAXPAYERS:	LTC DOCKET NO:	TAX YEARS:
ANR Pipeline Co.	06-22113-001	1994-2003
Southern Natural Gas	06-22113-002	2000-2003
Tennessee Gas Pipeline	06-22113-003	2000-2003

WHEREAS, as this litigation proceeds it has become necessary for the Assessor to defend the assessments in legal proceedings;

WHEREAS, such a defense will necessitate the Assessor contracting with legal counsel;

WHEREAS, in an effort to limit the costs of such legal counsel, which cost is ordinarily borne proportionately by the as valorem taxing bodies in the Parish, the Assessor intends on engaging legal counsel on a contingency fee basis, with any fees coming only from any additional taxes collected as a result of the new assessments of the above referenced tax payers; and

WHEREAS, the Vermilion Parish Police Jury, will benefit from the collection of any additional ad valorem taxes collected with the assistance of the legal counsel contracted by the Assessor.

NOW, THEREFORE, BE IT RESOLVED by Vermilion Parish Police Jury; in a duly called open meeting does hereby authorize the Assessor to engage BRIAN A. EDDINGTON, Attorney at Law as legal counsel for its benefit on a contingency fee basis, not to exceed 10% of the additional taxes, interest and penalties collected for its benefit pursuant to the decision of the Louisiana Tax Commission in the above referenced proceedings or by judgment of a reviewing Court and does hereby obligate and encumber an amount not to exceed 10% of the additional taxes, interest and penalties collected for its benefit for the payment of said legal fees.

BE IT FURTHER RESOLVED by the Vermilion Parish Police Jury, that the Assessor and/or the Ad Valorem Tax Collector of Vermilion Parish be and are hereby authorized to pay said legal fees to the legal counsel contracted by the Assessor to provide legal services in the above referenced matters prior to or contemporaneously with the disbursement of any additional taxes, interest and penalties to it.

Luther "Buster" Hardee, III
President
Vermilion Parish Police Jury

This Resolution adopted the 21st day of February, 2007, in a duly noticed meeting of the Vermilion Parish Police Jury at which a quorum was present, by a unanimous vote.

I, Chris Theriot, Administrative/Secretary-Treasurer of the Vermilion Parish Police Jury, do hereby certify that the above is a true and exact copy of a resolution adopted by the Vermilion Parish Police Jury at their meeting held on February 21st, 2007, at which a quorum was present and acting.

Chris Theriot
Administrative/Secretary-Treasurer
Vermilion Parish Police Jury