

Reuse and the Benefit to Community **Highway 71/72 Refinery Site**

Executive Summary

In a busy commercial and residential area of Bossier City, Louisiana, decades of oil refinery activities led to soil and groundwater contamination. Cooperation among the U.S. Environmental Protection Agency (EPA), the site's potentially responsible party (PRP) and developers has resulted in the successful cleanup, continued use and reuse of this area known as the Highway 71/72 Refinery site. Stakeholders recognized that a carefully designed cleanup could help make reuse possible, and allow the site's PRP to address previously inaccessible waste during redevelopment. The project focused on designing a remedy compatible with current and future uses and addressing business concerns.

Today, site uses provide the community and visitors with several lodging and dining options, valuable commercial and retail resources, and residential developments. This case study explores the area's cleanup, reuse and continued use, illustrating the opportunities and beneficial effects of site redevelopment in action.

Beneficial Effects

- Fifty-two commercial businesses are currently active at the site.
- Site businesses employ nearly 500 people, providing annual employment income of over \$12.1 million to the community.
- In 2014, new development on the former Holiday Inn property generated about \$290,000 in tax revenues and had an estimated property value of over \$16.1 million.

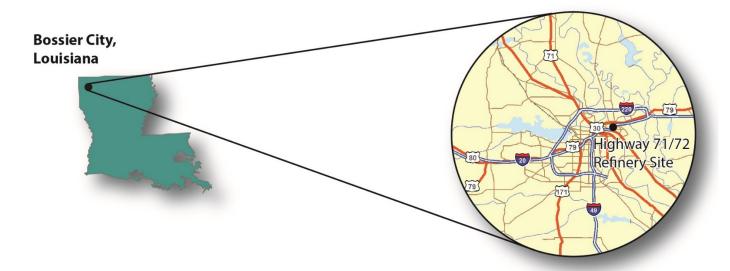


Figure 1. The site's location in Bossier City, Bossier Parish, Louisiana.

Introduction

Site restoration and reuse can revitalize a local economy with jobs, new businesses, tax revenues and spending. Cleanup may also take place while there are active land uses on site. This case study captures the beneficial effects of the continued use and redevelopment at the Highway 71/72 Refinery site.

The site occupies about 215 acres in Bossier City, Bossier Parish, Louisiana. It includes the former refinery property. The site is located near the intersections of Louisiana State Highways 71 and 72, about two miles east of downtown Shreveport and a third of a mile north of the Red River. Old Minden Road divides the site into northern and southern halves. Residences and commercial businesses surround and cover the site. About 3,500 people live within the former refinery area. According to 2013 Census estimates, about 66,000 people live in Bossier City.

Site History

Between 1923 and 1929, the Louisiana Oil Refining Corporation built a refinery for the production of home heating and fuel oil. The refinery covered about 215 acres and included processing areas, bulk storage areas, distribution areas and a railroad tank car repair yard. Refinery activities included on-site treatment, storage and disposal of sludge and process wastewater. The refinery ceased operating between 1944 and 1948. However, the property continued to serve as a petroleum storage and distribution facility until about 1967.

Site Cleanup

The former refinery property changed hands several times during refinery operations. By the mid-1950s, property owners had dismantled, removed and sold most of the refinery equipment. In 1964, the Louisiana Department of Highways acquired two tracts of the site property and constructed a right-of-way for Interstate 20. In November 1966, property owner Cities Service Company (CSC) announced plans for the demolition of remaining refinery structures and cleanup of the property. Cleanup activities by CSC in 1966 and 1967 included filling in ponds and bayous with soil, clearing structures, foundations and piping in planned residential areas, removing oil, product

and gas lines, and burning or removing asphaltic refinery waste. Following these early cleanup efforts, residential and commercial development took place on site, beginning in 1968. Those site uses continue today.

CSC – and later OXY USA, Inc. (OXY) – began further environmental investigations in 1985. They found that cleanup activities conducted in the mid-1960s had not adequately addressed contamination at the former refinery. Refinery operations impacted site soils with lead and/or petroleum hydrocarbons and impacted shallow groundwater with light non-aqueous phase liquids (LNAPL) and benzene, toluene, ethyl benzene and xylenes (BTEX). Investigations discovered buried sludge deposits and abandoned pipelines, foundation remnants, railroad tracks and tar material. Based on these findings, EPA proposed placing the former refinery property on EPA's National Priorities List (NPL) in February 1995.

EPA did not finalize the site on the NPL. The site's PRP addressed the cleanup by employing an alternative approach that requires the same investigations, cleanup process and standards required for sites listed on the NPL.



Figure 2. Well installation during remedy construction.

EPA required two removal actions to address immediate threats caused by surface soil contamination and indoor air contamination. OXY and Glenn Springs Holdings, Inc. (GSHI) performed the actions on behalf of PRP CanadianOxy Offshore Production Co. (COOPCO). From 1996 to 1998, OXY and GSHI excavated and disposed of over 7,000 cubic yards of lead-contaminated surface soil. While lead is a naturally occurring element, and has some beneficial uses, it can be toxic to humans. In December 1996, an indoor air removal action addressed indoor air contamination at eight locations. Following air sampling, GSHI sealed cracks in building foundations and walls and installed or modified ventilation systems in affected homes. GSHI's actions not only addressed existing indoor air quality issues, they also helped prevent future indoor air pollution. The PRP also voluntarily started an LNAPL recovery program in early 1997. This program reduces the amount of LNAPL present below the site. LNAPL is a primary source of indoor air contamination.

EPA selected a final cleanup plan in September 2000 to address remaining contamination. EPA, the state and the PRP worked together on a cleanup that would allow safe site development and be compatible with ongoing land uses at the site. In June 2005, COOPCO entered into a Consent Decree with EPA and the State of Louisiana to perform the cleanup. Cleanup activities include LNAPL extraction; soil sampling for lead, polynuclear aromatic hydrocarbons (PAH) and benzene; subsequent cleanup of contaminated soil discovered during sampling or uncovered during earthmoving activities; a groundwater monitoring program; and indoor air sampling and mitigation of indoor air contamination. Large-scale demolition and excavation were not feasible cleanup options in the heavily developed area. The remedy also required groundwater use restrictions, monitoring and periodic notifications for people living and working on site of the contamination and cleanup, available services and groundwater use restrictions.

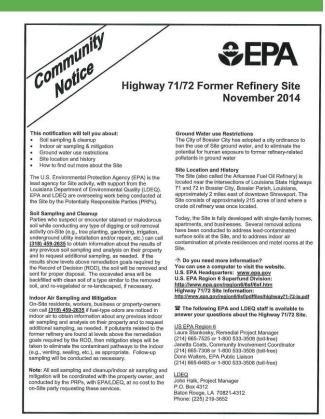


Figure 3. Community notice sent to area businesses and residents.



Figure 4. On-site LNAPL extraction and treatment system.

An ordinance, adopted by Bossier City in 2000 prohibits the installation of groundwater wells and prohibits use of groundwater from existing wells within site boundaries. All residents obtain drinking water from the city's public water supply. COOPCO completed construction of a system to remove LNAPL from the groundwater in 2010. Twice a year, GSHI mails notifications on behalf of EPA to the on-site community. These notifications provide information regarding the site's current status, available services and how to get more information.

Enabling New Development, Enhancing Protectiveness

The selected remedy protects human health and the environment while allowing businesses and residences to remain in place. It also made new development possible.

Around 2010, Dimension Development Company expressed interest in developing a new hotel complex on an area occupied by a Holiday Inn. EPA had suspected that refinery waste material was located beneath the hotel, but was unable to fully investigate or address contamination while it remained in place. The developer's plan included demolition of the hotel and its replacement with a new hotel complex. Demolition would enable EPA to gain access to and address any refinery waste found beneath the hotel, helping to ensure long-term protectiveness and the continued safe reuse of the property.



Figure 5. Construction underway at the new hotel complex.

The developer had concerns regarding its role and responsibilities at a former refinery site. While the developer was eager to proceed, the company understood that environmental concerns would need to be addressed during demolition and construction. Construction of the new hotel complex in an environmentally responsible manner was a top priority to all.

When Dimension Development Company came forward to discuss future demolition and construction plans for the area, GSHI, EPA and the Louisiana Department of Environmental Quality (LDEQ) recognized the opportunity

to investigate and sample soil and refinery waste material beneath the original hotel and adjacent parking lot. If sampling found waste material with siterelated contaminants at levels above cleanup standards, the material would be removed and properly disposed of prior to construction. Soil sampling results indicated that levels of contamination in soil were greater than the required cleanup levels. As a result, all parties worked together to remove refinery waste material in the area and properly dispose of it prior to construction of the new hotel complex. The developer also incorporated vapor intrusion protection into design plans for the new facility to address any potential for site-related air contamination.

The successful collaboration of GSHI, EPA, LDEQ and Dimension Development Company resulted in the redevelopment of the Holiday Inn property. Construction of the new hotel complex began in 2011 and finished in 2013. The complex includes a Hilton Garden Inn, a Homewood Suites, a swimming pool and a courtyard area.

Supporting New Development

As new businesses express interest in development opportunities or as current business owners pursue refinancing options, EPA, the PRP and state work together to address any liability concerns. EPA and the state issue comfort letters to banks and potential developers. These materials document cleanup efforts and state that site properties can support land uses compatible with the remedy. In addition, a partnership between the local utility locating service, Louisiana One Call, and the PRP helps further protect human health. Anyone planning digging activities must first call Louisiana One Call to make sure the digging will not disrupt any underground utilities. Louisiana One Call notifies the PRP if someone schedules an appointment to locate underground utilities on the site. This communication notifies the PRP of any potential digging activities at or near the site that could potentially affect the remedy.

Beneficial Effects

Today, 52 site businesses and other organizations support nearly 500 jobs and contribute over \$12.1 million annual employment income to the community. Together, new and long-time businesses at the site bolster region's economy, the provide valuable services to the community, and help generate local and state sales and property tax revenues. The section below describes the specific beneficial effects of several businesses at the site.

Hilton Garden Inn & Homewood Suites

These two hotels now stand on the former Holiday Inn property. The Hilton Garden Inn hotel offers 9,000 square feet of event space, a pool and an on-site restaurant. In 2014, the hotel received the



Figure 6: Highway 71/72 site and examples of on-site businesses.

2014 TripAdvisor Certificate of Excellence Award for receiving outstanding traveler reviews on TripAdvisor.com. The Homewood Suites by Hilton Shreveport/Bossier City hotel is the winner of the Homewood Suites 2013 "Top New Hotel Performance" award.



Figure 7: These signs mark the entrance to the new hotel Figure 8. Entrance to the Homewood Suites hotel. complex.

Together, the hotels contribute about \$1.3 million in estimated annual employment income to the community. Combined estimated 2014 sales reached nearly \$5 million.

Edward Jones

This financial consulting company contributes nearly \$300,000 in estimated annual employment income to the community. Estimated 2014 sales reached \$1 million.

Moffitt Automotive

Established in 1964, this family-owned-and-operated car dealership is located north and south of Highway 72 and sells new and used Volkswagens and Audis at the site. It provides an estimated \$3.2 million in estimated annual employment income. Estimated 2014 sales reached \$16 million.

La Quinta Inns & Suites

This hotel offers 130 rooms, an outdoor swimming pool and free parking facilities for guests. It provides over \$458,000 in estimated annual employment income.

Kutz Accounting Service, Inc.

This accounting firm provides over \$163,000 in estimated annual employment income. Estimated 2014 sales reached \$290,000.

Texas Roadhouse

This 11,600-square-foot restaurant opened on site in 2006. It contributes over \$1.6 million in estimated annual employment income to the community. Estimated 2014 sales reached \$2.2 million.

TownePlace Suites Bossier City

Established in 2010, this extended-stay hotel offers an outdoor pool and provides over \$382,000 in estimated annual employment income.

Public Storage

This self-storage business rents storage units and sells packing and moving supplies. It provides over \$53,000 in estimated annual employment income.

Hampton Inn Shreveport/Bossier City

This hotel offers an outdoor pool and contributes over \$305,000 in estimated annual employment income to the community. Estimated 2014 sales reached \$2.5 million.









Figure 9. On site businesses.

Shreveport Electrical Joint Apprenticeship and Training

This training center provides industry-approved courses for new and experienced electrical workers. It provides over \$73,000 in estimated annual employment income. Estimated 2014 sales reached \$130,000.

Cleanup Supports Continued Residential Use

The site's remedy not only made it possible for existing businesses to remain open, it also supports ongoing residential uses across the site. Groundwater restrictions and the PRPs' willingness to address citizen concerns have made it possible for long-time residents to remain in their homes and apartments.



Figure 10. A variety of long-time businesses and other organizations continue to operate on site.

Fairfield Property Management

This company manages the Alexis Park Apartments, located on Loreco Street. This complex offers studio, one- and two-bedroom apartments, a swimming pool and a large fenced playground. Removal of lead-contaminated soil from the playground area protected residents from potential lead exposure and enabled the continued use of the area as a recreation resource. This business provides over \$164,000 in estimated annual employment income.







Figure 11. Views of several of the residential developments on site.

Property Values and Tax Revenues

Properties that undergo assessment and cleanup activities as part of redevelopment activities may benefit from significant increases in property value. Increased on-site property values can also result in increased property tax revenues that support the local government. In 2011, for example, the property previously occupied by the old Holiday Inn hotel had an estimated total property value of about \$2.1 million and generated just over \$31,000 in annual tax revenues. Cleanup and redevelopment of the property resulted in a significant increase in both property and tax values for the hotel property. Today, the hotel complex and surrounding property has an estimated property value of over \$16.1 million. In 2014, the property generated over \$290,000 in total property tax revenue. On-site businesses that produce retail sales and services also generate tax revenues through the collection of sales taxes, which support state and local governments. In addition, hotels generate tax revenues through the collection of occupancy taxes.



Figure 12. Cleanup made the continued residential use of the Alexis Park Apartments possible.

¹ The combined sales tax rate in Bossier City is 9.0 percent. This includes sales tax rates for the state, Bossier Parish and a law enforcement tax. For more information, see the Rate Chart at Bossier City's website: http://www.bossiercity.org/layouts/FAQ---Finance-Tax-Sales.

² The occupancy tax rate in Bossier City is 4.5 percent.

Future Site Use

Undeveloped lots and building space are currently available for sale and lease at the site. Looking forward, EPA will continue to work with stakeholders to support protective reuses and continued uses, and ensure the long-term stewardship of the remedy.

Conclusion

Collaboration and cooperation among EPA, the state, developers and the PRP has been key to the successful cleanup, reuse and continued use of the Highway 71/72 Refinery site. EPA's carefully designed cleanup protects public health and the environment, considers current use and future redevelopment, and makes it possible for people to continue to live and work on the site. Today, on-site businesses support local economic growth, providing nearly 500 jobs and over \$12.1 million in estimated annual employee income.



Figure 13. Site property for sale.

For more information about EPA's Superfund Redevelopment Initiative (SRI), visit: http://www2.epa.gov/superfund-redevelopment-initiative.

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Technical Appendix

Employment Information for On-site Jobs

Information on the number of employees and sales volume for on-site businesses came from the Hoovers/Dun & Bradstreet (D&B) database. EPA also gathered information on businesses and corporations from D&B. D&B maintains a database of over 225 million active and inactive businesses worldwide. Database data include public records, financials, private company insights, extensive global information, telephone numbers and physical addresses. The Data Universal Numbering System (DUNS) number is a unique nine-digit identification number assigned by D&B to each business and its location within the database for identifying each business. When Hoovers/D&B database research could not identify employment and sales volume for on-site businesses, EPA used the Manta database. Both databases include data reported by businesses. Accordingly, some reported values might be underestimates or overestimates. In some instances, business and employment information came from business representatives. While sales values typically exceed estimated totals of annual income, sales can sometimes be lower than estimated income. This could be attributed to a number of business conditions and/or data reporting. Data included in this Technical Appendix are obtained directly from reputable sources, and reported as presented by those sources.

Wage and Income Information for On-site Jobs

EPA obtained wage and income information from the U.S. Bureau of Labor Statistics (BLS). Part of the U.S. Department of Labor, the BLS is the principal federal agency responsible for measuring labor market activity, working conditions and price changes in the economy. Its mission is to collect, analyze and disseminate essential economic information to support public and private decision-making. All BLS data meet high standards of accuracy, statistical quality and impartiality.

EPA used the BLS Quarterly Census of Employment and Wages database to obtain average weekly wage data for the businesses located at the Highway 71/72 Refinery site. Average weekly wage data were identified by matching the North American Industry Classification System (NAICS) codes corresponding with each type of business with weekly wage data for corresponding businesses in Bossier Parish. If weekly wage data were not available at the county level, EPA sought wage data by state or national level, respectively. In cases where wage data were not available for the six-digit NAICS code, EPA used higher-level (less-detailed) NAICS codes to obtain the wage data.

To determine the annual wages (mean annual) earned from jobs generated by each of the selected businesses located at the Highway 71/72 Refinery site, EPA multiplied the average weekly wage figure by the number of weeks in a year (52) and by the number of jobs (employees) for each business.

Table 1. Highway 71/72 Refinery Site: Information for On-Site Organizations and Businesses

On-site Business	NAICS Code ^a	NAICS Title	Number of Employees ^b	Average Weekly Wage (2014) ^c	Annual Wage (Mean Annual) per Employee	Total Annual Income ^d	Annual Sales (2014) ^b
A Voice Crying In The Wilderness Ministry	813110	Religious Organizations	2	\$475	\$24,700	\$49,400	\$85,000
Ace Transportation	488510 ^e	Freight Transportation Arrangement	NA	\$1,270	\$66,040	NA	NA
All Age Medical	621111	Offices of Physicians (except Mental Health Specialists)	2	\$1,307	\$67,964	\$135,928	\$190,000
Ambience Salon	812112	Beauty Salons	2	\$430	\$22,360	\$44,720	\$4,000 ^f
Aos Laser Service	423430	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers	NA	\$1,309	\$68,068	NA	\$640,000
BH Management Services, LLC (St. Charles Apartments)	531110	Lessors of Residential Buildings and Dwellings	5	\$463	\$24,076	\$120,380	NA
BJ Graphics	541430	Graphic Design Services	1	\$775	\$40,300	\$40,300	\$50,000
Christ Community Church Inc.	813110	Religious Organizations	1	\$475	\$24,700	\$24,700	\$69,000
Christsource Ministries	813110 ^g	Religious Organizations	1 ^g	\$475	\$24,700	\$24,700	NA
Circle K Stores, Inc.	445120	Convenience Stores	4	\$429	\$22,308	\$89,232	NA
Complete Lab Solutions	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing	2	\$1,507	\$78,364	\$156,728	\$110,000 ^f
Days Inn (Supertel Hospitality, Inc.)	721110	Hotels (except Casino Hotels) and Motels	30	\$294	\$15,288	\$458,640	NA

On-site Business	NAICS Code ^a	NAICS Title	Number of Employees ^b	Average Weekly Wage (2014) ^c	Annual Wage (Mean Annual) per Employee	Total Annual Income ^d	Annual Sales (2014) ^b
Delta Account Systems, Inc.	541219 ^g	Other Accounting Services	1 ^g	\$628	\$32,656	\$32,656	NA
Discount Tobacco Mall	531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	3	\$795	\$41,340	\$124,020	\$170,000
Edward D. Jones & Co., L.P.	523120	Securities Brokerage	2	\$2,881	\$149,812	\$299,624	\$1,000,000 ^g
Express Insurance Exams LLC	524210	Insurance Agencies and Brokerages	3	\$878	\$45,656	\$136,968	\$230,000
Fairfield Property Management	531210	Offices of Real Estate Agents and Brokers	6	\$527	\$27,404	\$164,424	NA
First United Methodist Church	813110	Religious Organizations	NA	\$475	\$24,700	NA	NA
HPB Industries	NA	NA	NA	NA	NA	NA	NA
Jdt Transport, LLC	488510	Freight Transportation Arrangement	6	\$1,270	\$66,040	\$396,240	\$830,000
Jmilton, LLC	561990	All Other Support Services	2	\$1,002	\$52,104	\$104,208	\$83,000 ^f
Kutz Accounting Service, Inc.	541219	Other Accounting Services	5	\$628	\$32,656	\$163,280	\$290,000
La Quinta Inns & Suites (LQ MANAGEMENT L.L.C.)	721110	Hotels (except Casino Hotels) and Motels	30	\$294	\$15,288	\$458,640	\$1,000,000 ^g
Larry Hudnell CPA	541211	Offices of Certified Public Accountants	4	\$1,169	\$60,788	\$243,152	\$250,000
Law Office of Ingrid J. James, LLC	541110	Offices of Lawyers	2	\$725	\$37,700	\$75,400	\$140,000
Linda Boles	453220	Gift, Novelty, and Souvenir Stores	2	\$257	\$13,364	\$26,728	\$65,000
Living Stones Ministry	813110 ^e	Religious Organizations	NA	\$475	\$24,700	NA	NA

On-site Business	NAICS Code ^a	NAICS Title	Number of Employees ^b	Average Weekly Wage (2014) ^c	Annual Wage (Mean Annual) per Employee	Total Annual Income ^d	Annual Sales (2014) ^b
Lorene's	541990	All Other Professional, Scientific, and Technical Services	NA	\$708	\$36,816	NA	NA
Mainstay Suites	721110	Hotels (except Casino Hotels) and Motels	17 ^h	\$294	\$15,288	\$259,896	\$250,000 ^f
Medistar Healthcare Management Co., LLC	621610	Home Health Care Services	NA	\$372	\$19,344	NA	\$700,000
Mission Village Apartments	531110	Lessors of Residential Buildings and Dwellings	5	\$463	\$24,076	\$120,380	\$310,000
Moffitt Automotive	441110	New Car Dealers	60	\$1,027	\$53,404	\$3,204,240	\$16,000,000
Motel 6 Operating LP	721110	Hotels (except Casino Hotels) and Motels	17	\$294	\$15,288	\$259,896	\$1,000,000 ^g
New Beginnings Christian Fellowship	813110	Religious Organizations	2	\$475	\$24,700	\$49,400	\$82,000
Per Diem Nursing, Inc.	561110	Office Administrative Services	1	\$1,120	\$58,240	\$58,240	\$130,000
Port Au Prince Apartments, Inc.	531110	Lessors of Residential Buildings and Dwellings	8	\$463	\$24,076	\$192,608	\$420,000
Public Storage	531130	Lessors of Miniwarehouses and Self-Storage Units	3	\$345	\$17,940	\$53,820	NA
Results, Inc.	541512 ^g	Computer Systems Design Services	5 ^g	\$1,299	\$67,548	\$337,740	\$420,000 ^g
RLC Trucking LLC	484121 ^e	General Freight Trucking, Long- Distance, Truckload	NA	\$877	\$45,604	NA	NA
Roadhouse of Bossier City LLC (Texas Roadhouse)	722511	Full-Service Restaurants	100	\$315	\$16,380	\$1,638,000	\$2,200,000

On-site Business	NAICS Code ^a	NAICS Title	Number of Employees ^b	Average Weekly Wage (2014) ^c	Annual Wage (Mean Annual) per Employee	Total Annual Income ^d	Annual Sales (2014) ^b
Rockin Rodeo	722410	Drinking Places (Alcoholic Beverages)	7	\$317	\$16,484	\$115,388	\$200,000
Rt Bossier Hotel Partners LLC (Hilton Garden Inn & Homewood Suites)	721110	Hotels (except Casino Hotels) and Motels	82	\$294	\$15,288	\$1,253,616	\$4,990,000
Shreveport Electrical Joint Apprenticeship and Training	611519	Other Technical and Trade Schools	2	\$710	\$36,920	\$73,840	\$130,000
Sippel Street Partnership	531312	Nonresidential Property Managers	3	\$929	\$48,308	\$144,924	\$170,000
T and H Developments	237210	Land Subdivision	2	\$908	\$47,216	\$94,432	\$160,000
TownePlace Suites Bossier City	721110	Hotels (except Casino Hotels) and Motels	25 ^h	\$294	\$15,288	\$382,200	\$280,000 ^f
V Chimi (Chimi Vs Fajita Factory)	722511 ^e	Full-Service Restaurants	10 ^g	\$315	\$16,380	\$163,800	\$500,000 ^g
Value Place Hotels	721110	Hotels (except Casino Hotels) and Motels	5 ^h	\$294	\$15,288	\$76,440	\$89,000
Vista Host, Inc. (Hampton Inn Shreveport/Bossier City)	721110	Hotels (except Casino Hotels) and Motels	20	\$294	\$15,288	\$305,760	\$2,500,000 ^g
Woodplay of North Louisiana	451110	Sporting Goods Stores	2	\$357	\$18,564	\$37,128	\$95,000
Word of Faith Christian Fellowship	813110 ^e	Religious Organizations	NA	\$475	\$24,700	NA	NA
Xpert Restoration Services, Llc. (DKI)	236118 ^e	Residential Remodelers	NA	\$584	\$30,368	NA	NA
Totals			492			\$12,191,816	\$35,832,000

^a NAICS code provided in the D&B database, unless otherwise noted.

^b Data are from the D&B database, unless otherwise noted.

^c Average weekly wage per employee based upon BLS 2014 Average Weekly Wage data.

NA: Not available or not applicable.

Property Values and Local Tax Revenue Generated from Property Taxes

EPA obtained data on the most recent fair market value for the former Holiday Inn property at the Highway 71/72 Refinery site in March 2015 through property records accessible through Bossier Parish's online property assessor's database (http://www.bossierparishassessor.org/cgi-bin/pub search.pl?a=135773&t=&p=1). EPA also obtained property tax information for the former Holiday Inn property.

Table 2. Property Value and Tax Summary for Taxes Payable

Property Address	Total Market Value of Land and Improvements (2011) ^a	Total Market Value of Land and Improvements (2014)	Total Property Tax (2011)	Total Property Tax (2014)
2015 Old Minden Road	\$2,144,100	\$16,151,733	\$31,192	\$290,343

^a 2011 property value information provided by the Bossier Parish Property Assessor's Office by phone on April 22, 2015.

^d Total annual wage figures derived by multiplying "Number of Employees" by "Annual Wage (Mean Annual) per Employee."

^e NAICS code assumed.

^f While sales values typically exceed estimated totals of annual employee income, annual reported sales can sometimes be lower than estimated annual income. This atypical condition of estimated income exceeding sales can be a result of business conditions, estimated business wages not accurately reflecting actual wages for the site-specific business, annual sales being under-reported, a business loss for the year, or a combination of those factors.

^g Data are from the Manta website.

^h Data provided by hotel staff over the phone on 8/4/2015.