

# **Bond Case Briefs**

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## **TAX - LOUISIANA**

### **Filmore Parc Apartments II v. Foster**

**Court of Appeal of Louisiana, Fourth Circuit - February 15, 2017 - So.3d - 2017 WL 605014  
- 2016-0568 (La.App. 4 Cir. 2/15/17)**

Taxpayer filed petition to recover ad valorem taxes, alleging that it provided public housing and, therefore, was exempt from ad valorem taxation.

The District Court granted summary judgment for parish assessor. Taxpayer appealed.

The Court of Appeal held that remand was required for determination of whether housing units were dedicated to public use.

Remand was required on appeal from trial court's determination that housing units did not constitute public housing for purposes of exemption from ad valorem taxes, where, after determining that the units were privately owned, trial court failed to examine whether the units were dedicated to public use.