

Bond Case Briefs

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Comeaux v. Louisiana Tax Commission

Supreme Court of Louisiana - May 20, 2021 - So.3d - 2021 WL 2023073 - 2020-01037 (La. 5/20/21)

Parish assessor filed petition for declaratory judgment, asserting that statute governing changes or corrections of assessments by tax was unconstitutional as applied by Tax Commission.

The District Court declared statute unconstitutional as applied. Taxpayers appealed.

The Supreme Court held that:

- Repeal of related regulation, also challenged by assessor, did not render action moot, and
- Statute, as applied by Commission to docket taxpayers' appeal of assessment, issue a rule to show cause, hold a hearing to review correctness of assessment, and correct assessment outside of an ordinary tax appeal, violated constitutional provision requiring an assessment to be first subject to review by board of review and then by Commission.

Repeal of regulation which provided that a decision by Tax Commission determining fair market value of a property would be applied until reappraisal absent change in condition of property did not render moot parish assessor's declaratory judgment action challenging constitutionality of statute governing correction of assessment outside of ordinary tax appeal process, in which action assessor also challenged validity and constitutionality of regulation; Commission's sudden switch in position was more indicative of attempt to create technical mootness than of genuine change of heart, and it was significant that statute had not been repealed or amended.

Statute governing correction of assessment outside of ordinary tax appeal process, as applied by Tax Commission to docket taxpayers' appeal of assessment, issue a rule to show cause, hold a hearing to review correctness of assessment, and correct assessment outside of an ordinary tax appeal, violated constitutional provision requiring an assessment to be first subject to review by board of review and then by Commission; Commission's actions were not merely enforcement but rather of review.