

# **Bond Case Briefs**

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## **TAX - LOUISIANA**

### **University of New Orleans Research and Technology Foundation, Inc. v. White**

**Court of Appeal of Louisiana, Fourth Circuit - March 6, 2025 - So.3d - 2025 WL 719913 - 2024-0472 (La.App. 4 Cir. 3/6/25)**

Parish tax assessor and city finance director appealed decision of the state Board of Tax Appeals, which found that taxpayer's four buildings located in research and technology park near state university were exempt from ad valorem taxes or property taxes under state constitution.

The Court of Appeal held that:

- Taxpayer was entitled to exemption from ad valorem or property taxes under state constitution;
- Taxpayer's activities, not its tenants' activities, were required to be examined to determine if taxpayer complied with statutory directives regarding dedication of property to a legislatively recognized public purpose and public use; and
- Taxpayer's president and chief executive officer's testimony was not inadmissible hearsay.

Taxpayer's four buildings located in research and technology park near state university were statutorily dedicated to a legislatively recognized public purpose and public use, and thus were exempt from ad valorem or property taxes under state constitution; under statute defining public purpose and public use of research and technology parks, legislature provided non-profit corporations, like taxpayer, with special powers necessary to accomplish that public purpose, as long as taxpayer used powers to accomplish that purpose, it was engaged in a public use for purposes of the tax exemption, and legislature gave taxpayer and university the discretion to forge connections between tenants and university in a way that best accomplished the public purpose of the park.

Taxpayer's activities at its four buildings located in research and technology park near state university, not its tenants' activities, were required to be examined to determine if taxpayer complied with statutory directives regarding dedication of property to the legislatively recognized public purpose and public use of research and technology parks, as required for taxpayer's buildings to be exempt from ad valorem or property taxes under state constitution; taxpayer's president and chief executive officer testified how taxpayer and university screened tenants to assure that they would be in harmony with taxpayer's legislative mission and how taxpayer monitored their activities to bring about as much collaboration with university as possible, and that testimony was uncontradicted.

Taxpayer's president and chief executive officer's testimony regarding activities and statements of tenants of taxpayer's four properties located in research and technology park near state university was not inadmissible hearsay with respect to taxpayer's entitlement to exemption from ad valorem or property taxes under state constitution, where president's testimony was based on her own personal knowledge or taxpayer's records.

