

STATE OF LOUISIANA  
BOARD OF TAX APPEALS  
LOCAL TAX DIVISION

TIMOTHY SOIGNET IN HIS OFFICIAL  
CAPACITY AS SHERIFF AND  
*EX OFFICIO* TAX COLLECTOR  
OF TERREBONNE PARISH

versus

B.T.A. DOCKET NO. L02449

LOUISIANA TAX COMMISSION,  
CRAIG ROUSSEL, IN HIS OFFICIAL  
CAPACITY AS CHAIRMAN OF THE  
LOUISIANA TAX COMMISSION,  
LONEY GRABERT IN HIS OFFICIAL  
CAPACITY AS TAX ASSESSOR OF  
TERREBONNE PARISH AND  
BLAKE INTERNATIONAL RIGS, LLC

JUDGMENT WITH WRITTEN REASONS

On June 18, 2025, this matter came before the Board for hearing on the Exceptions of No Right of Action and Prescription filed by Blake International Rigs, LLC ("BIR"), with Local Tax Judge Francis J. "Jay" Lobrano presiding. Appearing before the Board were: Matthew Sherman, attorney for BIR; Scott Wheat, attorney for the Louisiana Tax Commission ("LTC")<sup>1</sup>; William Dodd and W. Seth Dodd, attorneys for Timothy Soignet, in His Official Capacity as Sheriff and *Ex Officio* Tax Collector of Terrebonne Parish ("Sheriff"); and Brian Eddington, attorney for Loney Grabert, in his Official Capacity as Tax Assessor of Terrebonne Parish ("Assessor"). At the conclusion of the hearing, the Board took the matter under advisement. For the reasons set forth in the Written Reasons for Judgment attached hereto, the Board now renders Judgment as follows:

IT IS ORDERED, ADJUDGED, AND DECREED that BIR's Exception of No Right of Action be and is hereby SUSTAINED.

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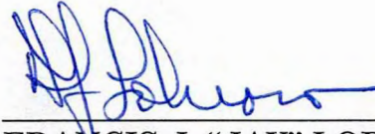
<sup>1</sup> On April 24, 2025, counsel for the LTC filed a Motion to Adopt and Join Peremptory Exceptions, which Motion was granted by Order signed May 8, 2025.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that BIR's Exception of Prescription be and is hereby DENIED AS MOOT.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Petition be and is hereby DISMISSED.

THUS DONE AND SIGNED, this 7<sup>th</sup> day of August, 2025, at Baton Rouge, Louisiana.

FOR THE BOARD:



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FRANCIS J. "JAY" LOBRANO  
CHAIRMAN AND LOCAL TAX JUDGE  
BOARD OF TAX APPEALS  
STATE OF LOUISIANA

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**WRITTEN REASONS FOR JUDGMENT**

On June 18, 2025, this matter came before the Board for hearing on the Exceptions of No Right of Action and Prescription filed by Blake International Rigs, LLC ("BIR"), with Local Tax Judge Francis J. "Jay" Lobrano presiding. Appearing before the Board were: Matthew Sherman, attorney for BIR; Scott Wheat, attorney for the Louisiana Tax Commission ("LTC"); William Dodd and W. Seth Dodd, attorneys for Timothy Soignet, in His Official Capacity as Sheriff and *Ex Officio* Tax Collector of Terrebonne Parish ("Sheriff"); and Brian Eddington, attorney for Loney Grabert, in his Official Capacity as Tax Assessor of Terrebonne Parish ("Assessor"). At the conclusion of the hearing, the Board took the matter under advisement. The Board now issues the following reasons for ruling.

**BACKGROUND:**

The instant Petition comes to Board as an appeal by the Sheriff from the LTC's Order of Refund of Taxes Erroneously Paid, signed June 26, 2024 ("Refund Order").

The LTC's Refund Order states:

Pursuant to La. R.S. 47:2132(B), the tax collector for Terrebonne Parish is hereby authorized and directed to correct Assessment Number 2310-0100 on the roll on file in his office for Tax Years 2009 through 2016. The tax collector for Terrebonne Parish is hereby further authorized and

directed to process a refund/repayment in the amount of \$765,963.75 to Blake International Rigs, LLC. The tax collector for Terrebonne Parish should refer to La. R.S. 47:2132(C) on the mechanisms and options for processing this refund/repayment.

Throughout and during the Tax Years 2009 through 2018, BIR owned drilling rigs and associated equipment for which the Assessor assessed for *ad valorem* property tax purposes, as reflected in Assessment No. 2310-0100 ("Assessment"). The Sheriff issued tax bills for the taxes due pursuant to the Assessment to BIR. BIR paid those tax bills without protest.

In April of 2020, BIR filed Claims for Refund or Credit of Taxes Paid in Error for the Tax Years 2010 through 2018 (collectively, the "1<sup>st</sup> Refund Claim"). On May 14, 2020, the Assessor provided his position on the 1<sup>st</sup> Refund Claim in a letter to the LTC ("1<sup>st</sup> Assessor Letter"). In the 1<sup>st</sup> Assessor Letter, the Assessor stated that some of the property at issue met the criteria for the exemption set forth in La. Const. Art. VII §21(J)(1). However, the Assessor also stated that the claims for refund for the Tax Years 2010 through 2016 were untimely under La. R.S. 47:2132(A), having been presented more than three years after the date of payment. The LTC's May 20, 2020, minutes reflect that the LTC partially granted and partially denied BIR's 1<sup>st</sup> Refund Claim, in accordance with the position taken in the 1<sup>st</sup> Assessor Letter. Specifically, the LTC approved refunds in the amounts of \$47,904.09 for Tax Year 2017 and \$84,929.30 for Tax Year 2018, and denied the refunds as to Tax Years 2010 through 2016. The LTC's decision is further reflected in its May 21, 2020 letter to the Sheriff<sup>2</sup> and the attachments thereto. BIR did not seek judicial review of the denial of its refund claims for the Tax Years 2010 through 2016.

In November of 2022, BIR filed a second refund claim, entitled Claims for Refund or Credit of Taxes Paid in Error for the Tax Years 2010 through 2016 (collectively, the "2<sup>nd</sup> Refund Claim"). On November 29, 2022, the Assessor provided his position on the 2<sup>nd</sup> Refund Claim in a letter to the LTC ("2<sup>nd</sup> Assessor Letter"). In the 2<sup>nd</sup> Assessor Letter, the Assessor again stated that BIR's refund claims for the

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<sup>2</sup> The Honorable Jerry F. Larpenter was the Sheriff of Terrebonne Parish at that time.

Tax Years 2010 through 2016 were untimely, citing La. R.S. 47:2132(A) and the LTC's regulations concerning claims for taxes paid in error in LAC 61:V.3507. Additionally, the Assessor noted that the LTC had previously considered and rejected claims on the same basis from the same taxpayer for the same Tax Years. The Assessor stated that BIR did not seek judicial review of the prior determination and, accordingly it was final and not subject to reconsideration. From the record, it appears that the LTC took no action on the 2<sup>nd</sup> Refund Claim.

In May of 2024, BIR filed a third refund claim, again entitled Claims for Refund or Credit of Taxes Paid in Error for the Tax Years 2010 through 2016 and also for the Tax Year 2009 (collectively, the "3<sup>rd</sup> Refund Claim"). In addition, and although not relevant to the instant Exceptions, BIR's claims submitted in May 2024 were also directed at the Tax Years 2009 through 2020, as reflected on Assessment No. 61457-0100.

This time, the Assessor provided the LTC with a letter that stated that the Assessor took no position on the question of whether refunds were owed to BIR for the taxes levied on the Assessment for Tax Years 2009 through 2016 ("3<sup>rd</sup> Assessor Letter"), except for a drilling rig identified as "Rig 14," which the Assessor specifically identified as not qualified for the exemption in La. Const. Art. VII, § 21(J).<sup>3</sup> In addition, the Assessor noted that, to the extent that BIR was seeking a refund for years subsequent to 2016, the LTC had already granted BIR's refund claims for those years.

Minutes from the LTC's proceedings on May 15, 2024, reflect that the LTC approved BIR's 3<sup>rd</sup> Refund Claim as to the Assessment for Tax Years 2009 through 2016, minus the amounts attributable to the property identified as Rig 14. The LTC denied BIR's 3<sup>rd</sup> Refund Claim as to the Assessment for the Tax Years 2017 and 2018

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<sup>3</sup> The 3<sup>rd</sup> Assessor Letter additionally provides the Assessor's position as to BIR's refund claims relating to Assessment No. 61457-0100. Specifically, the Assessor noted the existence of a legality challenge before the 32<sup>nd</sup> JDC and opined that the instigation of that suit had divested the LTC of jurisdiction over the question of whether the property listed on Assessment No. 61457-0100 was exempt from *ad valorem* tax, and moreover, the Assessor described said question as one of legality within the exclusive original jurisdiction of the District Courts and presumably this Board.

as moot. The LTC's decision is reflected in the Refund Order.<sup>4</sup> However, it is undisputed that the Refund Order was never transmitted to the Sheriff by certified or registered mail. Nevertheless, it is assumed the Sheriff had actual notice of the existence of the Refund Order when he filed the instant appeal on March 6, 2025.

On April 16, 2025, BIR filed the instant Exceptions. According to BIR, the Sheriff has no right of action to appeal from the Refund Order. In addition, and in the alternative, BIR contends that any right that the Sheriff may have had to appeal is barred by prescription. On April 24, 2025, counsel for the LTC filed a Motion to Adopt and Join in BIR's Exceptions. The Board granted the LTC's Motion by Order signed May 8, 2025. The Assessor did not join in the Exceptions and represented to the Board at the hearing that the Assessor did not wish to take a position on the Exceptions. The Assessor's reasons for abstaining from this aspect of the dispute include, but are not limited to, the Assessor's noted disagreement with BIR as to whether all property identified on the Assessment was or was not exempt from tax.

#### **DISCUSSION:**

##### **No Right of Action:**

La. C.C.P. art. 681 provides, "[e]xcept as otherwise provided by law, an action can be brought only by a person having a real and actual interest which he asserts." The peremptory exception of no right of action functions to determine whether the plaintiff belongs to the class of persons to whom the law grants the cause of action asserted in the suit. *Robertson v. Sun Life Financial*, 2009-2275 (La. App. 1 Cir. 6/11/10), 40 So. 3d 507. For purposes of the exception, the Board assumes that the petition states a valid cause of action and tests whether the plaintiff has an interest in judicially enforcing it. *Slaughter v. Louisiana State Employees' Ret. Sys.*, 2023-1167, p. 8 (La. App. 1 Cir. 10/3/24), 405 So.3d 828, 834. The exception of no right of action does not raise the question of the plaintiff's ability to prevail on the merits, nor does it question whether there is a valid defense to the proceeding. *LeBlanc v. Alfred*,

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<sup>4</sup> In addition, the Refund Order states that the LTC denied BIR's 3<sup>rd</sup> Refund Claim with respect to Assessment No. 61457-0100.



2015-0397 (La. App. 1 Cir. 12/17/15), 185 So. 3d 768, 774. Rather, the question is whether the plaintiff has a right to sue the defendant to enforce the claim asserted. *St. Cyr v. St. Cyr*, 2016-0896 (La. App. 1 Cir. 2/21/17), 215 So. 3d 283, 285, *writ denied*, 2017-0511 (La. 3/31/17), 217 So. 3d 357.

Evidence supporting or controverting an exception of no right of action is admissible; however, in the absence of evidence to the contrary, the averments of fact in the pleadings will be taken as true. La. C.C.P. art. 931; *St. Cyr*, 215 So. 3d at 285. The defendant has the burden of establishing that the plaintiff does not have an interest in the subject matter of the suit or legal capacity to proceed with the suit and any doubt is to be resolved in favor of the plaintiff. *Teague v. St. Paul Fire and Marine Ins. Co.*, 2006-1266 (La. App. 1 Cir. 4/7/09), 10 So. 3d 806, 847, *writ denied*, 2009-1030 (La. 6/17/09), 10 So. 3d 722; *Talbot v. C & C Millworks, Inc.*, 97-1489 (La. App. 1 Cir. 6/29/98), 715 So. 2d 153, 155.

**La. R.S. 47:2132**

The Sheriff purports to bring his appeal under La. R.S. 47:2132. Accordingly, the Board considers whether the Sheriff is among the class of persons for whom that statute provides a right of action. La. R.S. 47:2132 expressly addresses the appeal of a decision of the LTC under the statute. The question is one of statutory interpretation. In matters of statutory interpretation, the paramount consideration is the ascertainment of the legislative intent and the reason or reasons which prompted the legislature to enact the law. *M.J. Farms, Ltd. v. Exxon Mobil Corp.*, 2007-2371, p. 13 (La. 7/1/08), 998 So.2d 16, *amended on reh'g* (9/19/08). The starting point in the interpretation of any statute is the language of the statute itself. *State v. Johnson*, 03-2993 (La. 10/19/04), 884 So.2d 568, 575. "When a law is clear and unambiguous and its application does not lead to absurd consequences, the law shall be applied as written and no further interpretation may be made in search of the intent of the legislature." La. C.C. art. 9.

La. R.S. 47:2132(A)(1) provides a mechanism for "any person who has a claim against a political subdivision for ad valorem taxes erroneously paid into the funds of that political subdivision," to present their claim to the LTC, "within three years of

the date of the payment.” The provision further directs the LTC to consult with the “assessor of the parish in which the property which is the subject of the claim is located.” *Id.* If the “assessor advises the tax commission that a refund is due the claimant,” then “the tax commission shall duly examine the merits and correctness of each claim presented to it and shall make a determination thereon within thirty days after receipt of the claim.” La. R.S. 47:2132(A) provides the only remedy for a taxpayer who voluntarily paid an erroneous ad valorem tax without following the strict statutory procedure for challenging such taxes. Otherwise, a taxpayer cannot recover a payment of ad valorem tax unless they pay under protest and file suit to challenge either the legality of the tax under La. R.S. 47:2134(C), or the correctness of the property valuation under La. R.S. 47:1998(A)(1).

If the Assessor or the LTC deny the refund claim, La. R.S. 47:2132(D) provides for judicial review, stating:

An action of the assessor or of the tax commission rejecting or refusing to approve any claim made under the provisions of this Section may be appealed by means of ordinary proceedings to the Board of Tax Appeals or to the district court having jurisdiction where the property which is the subject of the claim is located.

On its face, La. R.S. 47:2132 provides a right of appeal from an action by the Assessor or the LTC in rejecting or refusing to approve a refund claim. However, there is nothing in the statute that provides for an appeal from a decision to approve a refund claim. Moreover, there is no provision of the statute that provides the Sheriff with a means of obtaining judicial review. Thus, the Exception of No Right of Action is supported by the clear language of La. R.S. 47:2132(D).

The Board interpreted the review provided for in La. R.S. 47:2132(D) narrowly in *Northwestern Louisiana Cancer Center, LLC v. Louisiana Tax Commission*, B.T.A. Docket No. L01810 (La. Bd. Tax App. 3/14/24) (“*NLCC*”). In *NLCC*, the Board stated that “it is not clear what the legislature intended for La. R.S. 47:2132(D) to provide.” The taxpayer in that case claimed to have erroneously paid tax on allegedly public property, which should have been exempt under La. Const. Art. VII, § 21(A). However, the taxpayer did not pay under protest and challenge the legality of the taxes by filing suit under La. R.S. 47:2134(C).



Instead, within three years of payment of the tax, the taxpayer filed a refund claim under La. R.S. 47:2132 with the LTC. The LTC accordingly consulted with the Assessor. The Assessor advised the LTC that no refund was due. The LTC then summarily denied the refund claim without a hearing. The taxpayer appealed to this Board.

On appeal, the Board held that the taxpayer should have paid the tax under protest and instituted a legality challenge. Further, the Board noted that allowing the taxpayer to proceed under La. R.S. 47:2132(D) risked inserting a third “track” into Louisiana’s settled “two-track” system for challenging assessments, either as correctness or legality challenges. *Id.* citing *New Orleans Riverwalk Marketplace, LLC v. Louisiana Tax Comm’n*, 2017-0968 (La. App. 4 Cir. 4/30/18), 243 So.3d 1070, *writ denied*, 2018-0889 (La. 9/28/18); 252 So.3d 925.

However, the Third Circuit reversed the Board’s decision. *Northwest Louisiana Cancer Ctr., LLC v. Louisiana Tax Comm’n*, 2024-512 (La. App. 3 Cir. 3/19/25), *reh’g denied* (June 11, 2025); 2025 WL 850351 (“*NLCC II*”). In *NLCC II*, the Court determined that the Board’s interpretation of La. R.S. 47:2132(D) led to absurd consequences and improperly deprived the taxpayer of their constitutionally guaranteed right to meaningful judicial review. Further, the Court found that the LTC was obligated to give the refund claim a full evidentiary hearing and that the aggrieved taxpayer could then seek review with the courts. The Court held that this interpretation adhered to the constitutional requirement that the legislature “provide a complete and adequate remedy for the prompt recovery of an illegal tax paid by a taxpayer.” La. Const. Art. VII, § 3(A).<sup>5</sup>

An appeal from the Board’s decision in this case would lie with the Fifth Circuit. Thus, the Third’s Circuit ruling, for which writs of certiorari are pending, is not binding in this case. More importantly, the appellant in this matter is not a

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<sup>5</sup> Counsel for the Assessor represented to the Board that the Natchitoches Assessor filed an application for Writ of Certiorari with the Louisiana Supreme Court, seeking review of the Third Circuit’s decision, which application was still pending at the time of the hearing on the instant Exceptions.

taxpayer seeking to recover an erroneously paid tax. Nor is the appellant an assessor.<sup>6</sup> Here, unlike *NLCC*, the appellant is not the taxpayer, but rather the Sheriff, a tax collector.

Under the statutory procedure for appealing legality decisions rendered by a district court, or correctness decisions rendered by the LTC, the legislature clearly intended to grant a tax collector such as the Sheriff the right to appeal the decision of the LTC or a district court, as the statutory language specifically stated so. For example, in La. R.S. 47:2134(B)(3)(b), the legislature specified that the sole and necessary defendants in a correctness challenge under La. R.S. 47:1989 and 1998 are the “officers designated for the collection of taxes in the parish or parishes in which the property is located and the assessor or assessors for the parish or district, or parishes or districts, in which the property is located.” Likewise, in La. R.S. 47:2134(C)(3), the legislature specifically identified the sole and necessary defendants in a legality challenge to be the “officer or officers responsible for collecting the tax, the assessor or assessors for the parish or district, or parishes or districts in which the property is located, and the Louisiana Tax Commission.” Further, La. R.S. 47:1998(A)(1)(a) specifically provides for a right to appeal a decision of the LTC under La. R.S. 47:1989 to “[a]ny taxpayer or bona fide representative of an affected tax-recipient body in the state dissatisfied with the final determination of the Louisiana Tax Commission.” Likewise, La. R.S. 47:1998(B)(1) provides a right of “[a]ny taxpayer or bona fide representative of an affected tax-recipient body in the state” to contest a change in assessment made against property under the written instructions of the LTC, pursuant to R.S. 47:1990. Further still, in La. R.S. 47:1989(A) and (B), the legislature specifically provided that a “bona fide representatives of an affected tax-recipient body” has the right to appeal to the LTC from an action of a board of review.

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<sup>6</sup> The Assessor did not join in the Sheriff’s appeal, nor did he support or oppose BIR’s Exceptions. Consequently, the Board renders no opinion as to whether a right of action would exist for the Assessor under La. R.S. 47:2132(D).

The foregoing provisions demonstrate that the legislature specifically identified instances in which a tax collector has a right to seek judicial review of the decision by the LTC. However, La. R.S. 47:2132(D) does not specifically provide a right of action for a tax collector to appeal from the LTC's decision to grant a refund of erroneous tax. When analyzing legislative history, it is presumed the legislature's actions in crafting a law were knowing and intentional. *Foti v. Holliday*, 27 So. 3d 813 (La. 2010), citing *M.J. Farms, Ltd. v. Exxon Mobil*, 998 So.2d 16 (La. 2008). More particularly, Courts must assume the legislature was aware of existing laws on the same subject, as well as established principles of statutory construction and the effect of their legislative acts. *Id.* Whether a tax collector such as the Sheriff should have a right to appeal the decision of the LTC is a question for the legislature, and it is for the legislative branch to remedy the situation, should it so desire. Accordingly, the Board holds that La. R.S. 47:2132(D) does not implicitly provide a right of action to the Sheriff.

For the foregoing reasons, the Board finds that the Sheriff has no right of action to bring the instant appeal under La. R.S. 47:2132(D). No such right can be found in the text of the statute, nor should the right be created by implication. Furthermore, unlike *NLCC* and *NLCC II*, this appeal does not implicate the constitutional guarantee that taxpayers have a means of recovering an illegal tax. Accordingly, BIR's Exception of No Right of Action will be sustained against the Sheriff as to La. R.S. 47:2132(D).

#### **Administrative Procedure Act**

Additionally, and in the alternative, the Sheriff claims to have a right to appeal under the Administrative Procedure Act ("APA"). La. R.S. 48:950 *et. seq.* The APA contains a general provision for appeals from administrative determinations in La. R.S. 49:978.1(A)(1). That provision states:

Except as provided in R.S. 15:1171 through 1177, a person who is aggrieved by a final decision or order in an adjudication proceeding is entitled to judicial review under this Chapter whether or not he has applied to the agency for rehearing, without limiting, however, utilization of or the scope of judicial review available under other means of review, redress, relief, or trial de novo provided by law. A preliminary, procedural, or intermediate agency action or ruling is immediately

reviewable if review of the final agency decision would not provide an adequate remedy and would inflict irreparable injury.

As stated by our Supreme Court, “[w]hen the APA was adopted in 1966 . . . it was not intended to supersede the specific provisions of other administrative acts, or to supersede the rights and remedies created under those acts.” *Corbello v. Sutton*, 446 So.2d 301, 303 (La. 1984). “Instead, it was intended to create procedures in those instances where none existed.” *Id.* Furthermore, La. R.S. 49:954(A) states that the LTC is governed by the APA in “its entirety, unless otherwise specifically provided by law.”

Nevertheless, the APA itself expressly limits the class of persons who have a right of action under La. R.S. 49:978.1(A)(1). *State Through Dep’t of Pub. Safety & Corr., Office of State Police, Riverboat Gaming Div. v. Louisiana Riverboat Gaming Comm’n & Horseshoe Entm’t*, 94-1872 (La. 5/22/95), 655 So.2d 292. Specifically, La. R.S. 49:978.1(A)(2)(a) provides that, “[n]o agency or official thereof or other person acting on behalf of an agency or official thereof shall be entitled to judicial review under this Chapter.” La. R.S. 49:951(3) defines “agency” as follows:

“Agency” means each state board, commission, department, agency, officer, or other entity which makes rules, regulations, or policy, or formulates, or issues decisions or orders pursuant to, or as directed by, or in implementation of the constitution or laws of the United States or the constitution and statutes of Louisiana, except the legislature or any branch, committee, or officer thereof, any political subdivision, as defined in Article VI, Section 44 of the Constitution of Louisiana, and any board, commission, department, agency, officer, or other entity thereof, and the courts.

La. Const. Art. VI, § 44(2) defines “political subdivision,” as a “parish, municipality, and any other unit of local government, including a school board and a special district, authorized by law to perform governmental functions.” The sheriff is authorized to perform governmental functions. La. Const. Art. V, § 27, provides in relevant<sup>7</sup> part:

In each parish a sheriff shall be elected for a term of four years. He shall be the chief law enforcement officer in the parish, except as otherwise provided by this constitution, and shall execute court orders and process. He shall be the collector of state and parish ad valorem taxes and such other taxes and license fees as provided by law.

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<sup>7</sup> La. Const. Art. V, § 27 also states that, “[t]his Section shall not apply to Orleans Parish.”

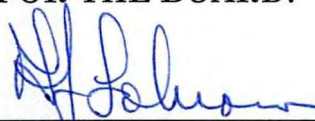
The Sheriff indisputably fits within the APA's description of an agency as a "political subdivision, as defined in Article VI, Section 44 of the Constitution of Louisiana, and any board, commission, department, agency, officer, or other entity thereof." La. R.S. 49:951(3); *see, e.g. Naquin v. Titan Indem. Co.*, 2000-1585, p. 10 (La. 2/21/01), 779 So.2d 704, 710-11 (holding Sheriff was entitled to rely on service requirements in La. R.S. 13:5107(D)(1) for suits against the state, a state agency, or political subdivision, or any officer or employee thereof). Accordingly, the Sheriff is precluded from bringing an action under La. R.S. 49:978.1 by La. R.S. 49:978.1(A)(2)(a). Furthermore, unlike when constitutional protections are implicated by an appeal filed by a taxpayer, appeals by state agencies of decisions made by other agencies are disfavored unless the right to such an appeal is specifically conferred by statute. *State Through Dep't of Pub. Safety & Corr., Office of State Police, Riverboat Gaming Div. v. Louisiana Riverboat Gaming Comm'n & Horseshoe Entm't*, 94-1872 (La. 5/22/95, 16-17), 655 So.2d 292, 301.

**CONCLUSION:**

La. R.S. 47:2132(D) does not expressly or implicitly confer a right of action on the Sheriff to appeal from the LTC's granting of a refund of erroneously paid tax. The Sheriff is further excluded from the class of persons who can bring an action under La. R.S. 49:978.1. The constitutional protections for judicial review for taxpayers are not implicated by an appeal brought by the Sheriff. Accordingly, the Board holds that the Sheriff has no right of action to bring the instant appeal and that said appeal must be dismissed.<sup>8</sup>

**BATON ROUGE, LOUISIANA, THIS 7<sup>th</sup> DAY OF AUGUST, 2025.**

**FOR THE BOARD:**



**FRANCIS J. "JAY" LOBRANO  
CHAIRMAN AND LOCAL TAX JUDGE  
BOARD OF TAX APPEALS  
STATE OF LOUISIANA**

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<sup>8</sup> For this reason the Board will deny the Exception of Prescription as moot.