BOARD OF TAX APPEALS
STATE OF LOUISIANA
LOCAL TAX DIVISION

KARIN COPLEY

v. B.T.A. DOCKET NO. L02565

DEPARTMENT OF REVENUE

AND

TANGIPAHOA SHERIFF'S OFFICE

JUDGMENT ON EXCEPTIONS WITH WRITTEN REASONS

On May 7, 2026, this matter came before the Board for hearing on the Exception of No Cause of Action filed by the Louisiana Department of Revenue ("Department") and the Exceptions of No Cause of Action and Improper Venue filed by Gerald Sticker, as Sheriff and Ex Officio Tax Collector for the Parish of Tangipahoa ("Sheriff"), with Local Tax Judge Francis J. "Jay" Lobrano presiding. Appearing before the Board were Karin Copley ("Petitioner"),[1] representing herself, Miranda Scroggins, attorney for the Department, and Frederick E. Yorsch, attorney for the Sheriff.[2]

After hearing argument in support of the Department's Exception, and without objection from the Petitioner, the Board sustained the Department's Exception and dismissed the Department from the case.

The Board then sustained the Sheriff's Exception of No Cause of Action as to the "Tangipahoa Sheriff's Office," and further granted Petitioner leave to amend her Petition to name "Gerald Sticker, as Sheriff and Ex Officio Tax Collector for the Parish of Tangipahoa" as respondent, pending resolution of the Sheriff's remaining Exceptions.

The Board then noted that venue for the Petition was proper with the Board pursuant to 2021 Act 343, which established that the Board has concurrent jurisdiction with the District Courts over ad valorem tax legality and correctness

[1] With the consent of all parties, Ms. Copley appeared in person while counsel for the Department and the Sheriff appeared by Zoom.

[2] Major Tiffany Carrasco, the Sheriff's Director of Finance, was present on the Zoom call to observe the proceedings.

challenges. The Board accordingly overruled the Sheriff's Exception of Improper Venue.

At the conclusion of the hearing, the Board took the Sheriff's remaining Exception of No Cause of Action under advisement. In accordance with the attached Written Reasons, the Board now rules as follows:

IT IS ORDERED, ADJUDGED, AND DECREED that the Sheriff's Exception of No Cause of Action is GRANTED IN PART as to the "Tangipahoa Parish Sheriff's Office."

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Petitioner shall filed an Amended Petition naming Gerald Sticker, as Sheriff and Ex Officio Tax Collector for the Parish of Tangipahoa as Respondent, on or before JULY 11, 2026.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Sheriff's Exception of No Cause of Action is in all other respects OVERRULED.

A Status Conference before the Board is hereby scheduled for August 6, 2026, at 11:00 AM by Zoom.

FOR THE BOARD:

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

BOARD OF TAX APPEALS
STATE OF LOUISIANA
LOCAL TAX DIVISION

KARIN COPLEY

v. **B.T.A. DOCKET NO. L02565**

DEPARTMENT OF REVENUE

AND

TANGIPAHOA SHERIFF'S OFFICE

WRITTEN REASONS FOR JUDGMENT

On May 7, 2026, this matter came before the Board for hearing on the Exception of No Cause of Action filed by the Louisiana Department of Revenue ("Department") and the Exceptions of No Cause of Action and Improper Venue filed by Gerald Sticker, as Sheriff and Ex Officio Tax Collector for the Parish of Tangipahoa ("Sheriff"), with Local Tax Judge Francis J. "Jay" Lobrano presiding. Appearing before the Board were Karin Copley ("Petitioner"),[1] representing herself, Miranda Scroggins, attorney for the Department, and Frederick E. Yorsch, attorney for the Sheriff.[2]

After hearing argument in support of the Department's Exception, and without objection from the Petitioner, the Board sustained the Department's Exception and dismissed the Department from the case. The Board then sustained the Sheriff's Exception of No Cause of Action as to the "Tangipahoa Sheriff's Office," and further granted Petitioner leave to amend her Petition to name "Gerald Sticker, as Sheriff and Ex Officio Tax Collector for the Parish of Tangipahoa" as respondent, pending resolution of the Sheriff's remaining Exceptions. The Board then noted that venue for the Petition was proper with the Board pursuant to 2021 Act 343, which established that the Board has concurrent jurisdiction with the District Courts over ad valorem tax legality and correctness challenges. The Board accordingly overruled the Sheriff's Exception of Improper Venue. Then, at the conclusion of the hearing, the Board took

---

[1] With the consent of all parties, Ms. Copley appeared in person while counsel for the Department and the Sheriff appeared by Zoom.

[2] Major Tiffany Carrasco, the Sheriff's Director of Finance, was present on the Zoom call to observe the proceedings.

the Sheriff's remaining Exception of No Cause of Action under advisement. The Board now issues the following Written Reasons for ruling.

Background

Petitioner owns[3] certain properties located at 43091 Range Road, 43075 Range Road, and 39267 Keaghey Road within the Sheriff's geographical taxing jurisdiction. For the 2024 tax year, Petitioner alleges that the sheriff sought to collect $100.00 in penalties for each property, for total penalties of $300.00. According to the Petitioner, these alleged penalties were in addition to the tax and interest. In Paragraph Five of the Petition, Petitioner alleges that the purported penalties are "other costs" that are not collectible unless a property is sold at a tax sale. It is undisputed that no such tax sale occurred with respect to the properties at issue. It is also undisputed that Petitioner paid the penalties under protest on February 11, 2025. According to the Sheriff, this payment was not timely. Therefore, the Sheriff maintains that Petitioner did not preserve her right to challenge the legality of the penalties.

Analysis

On an Exception of No Cause of Action, all allegations of the Petition are presumed to be true. The question is whether there is any legal basis on which the Petitioner could prevail under the facts alleged. No evidence may be considered in ruling on the Exception, and any inferences are drawn in favor of maintaining the Petition and affording the litigant their day in court.

Louisiana jurisprudence has long maintained a "two-track" system for disputes concerning ad valorem property tax. One track is for "valuation" disputes, also referred to as "correctness" disputes. Valuation disputes concern whether the assessor correctly calculated the taxable value of a property under the law. Such disputes must first be brought before the Parish's governing body, then to the Louisiana Tax Commission, and then to the Courts or the Board. The dispute in this case is not a valuation or correctness dispute.

[3] There are three Tax Statements attached to the Petition, one of which is addressed to Karin Copley. The other two Tax Statements are addressed to "COURTYARD CONSULTANTS LLC."

The other type of property tax appeal under the jurisprudence is a "legality" dispute. A legality dispute concerns the legal authority for assessing any tax at all. A legality challenge begins with timely payment under protest and a Petition filed with the District Court or the Board. Furthermore, to bring a legality challenge, a taxpayer must comply with La. R.S. 47:2134(C). On February 11, 2025,[4] La. R.S. 47:2134(C)(1) provided:

> A person resisting the payment of an amount of ad valorem tax due or the enforcement of a provision of the ad valorem tax law and thereby intending to maintain a legality challenge shall timely pay the disputed amount due under protest to the officer or officers designated by law for the collection of the tax and shall give such officer or officers, notice at the time of payment of his intention to file suit for the recovery of the protested tax. The portion of the taxes that is paid by the taxpayer to the collecting officer or officers that is neither in dispute nor the subject of a suit contesting the legality of the assessment shall not be made subject to the protest. The taxpayer shall submit separate payments for the disputed amount of tax due and the amount that is not in dispute and not subject to the protest. Upon receipt of a notice, the protested amount shall be segregated and held by the collecting officer for a period of thirty days.

Timely payment under protest of the disputed ad valorem tax is essential. La. R.S. 47:2127 requires that ad valorem taxes be paid on or before December 31st in each respective year. However, in this case, the Petitioner's dispute concerns alleged additional collection costs added to their tax bill. These alleged costs, according to the Petitioner, are not provided for in the provisions of the ad valorem tax laws. La. R.S. 47:2127 provides only for interest on unpaid taxes at the rate of "one percent per month or any part thereof." Nothing in La. R.S. 47:2127 provides for assessing costs in excess of the statutorily proscribed interest rate. By contrast, the imposition of costs are specifically authorized when property is adjudicated at a tax sale. La. R.S. 47:2153. Furthermore, the extra costs are alleged to be a penalty that would only be imposed if the taxes were not paid by December 31st. If the taxes were "timely" paid, then the costs would not be due. Thus, there was no situation in which the taxpayer could have paid the alleged costs under protest by the deadline set forth in La. R.S. 47:2127.

---

[4] The statute was amended by 2024 Act 774. As amended, the statute now refers to "statutory impositions," rather than ad valorem tax, and "the law governing the assessment and collection of statutory impositions," rather than the enforcement of a provision of the ad valorem tax law.

For the above reasons, the dispute in this case does not fit neatly in the "legality" track. However, that does not necessarily mean that the Petitioner does not have a cause of action under La. R.S. 47:2134. La. R.S. 47:2134(D)(1) and (2) state:

> (1) The right to sue for recovery of a tax paid under protest as provided in this Section shall afford a legal remedy and right of action in the Board of Tax Appeals or any state or federal court having jurisdiction of the parties and subject matter for a full and complete adjudication of all questions arising in connection with a correctness challenge or the enforcement of the rights respecting the legality of any tax accrued or accruing or the method of enforcement thereof.
>
> (2) A legality challenge as provided for in Subsection C of this Section may be brought pursuant to Paragraph (1) of this Subsection or by petition for recovery of a tax paid under protest before the Board of Tax Appeals, which shall provide a legal remedy and right of action for a full and complete adjudication of all questions arising in connection with the tax.

As stated in the quoted provision, the taxpayer has a right to a full and complete adjudication of all questions arising in connection with "the enforcement of the rights respecting the legality of any tax accrued or accruing or the method of enforcement thereof." The dispute in this case arises in connection with the method of enforcement of the tax, and the method used by the collector was, allegedly, to impose costs outside the timeframe and scope of La. R.S. 47:2127. Accordingly, the Board holds that La. R.S. 47:2127 does not prevent the Petitioner from stating a cause of action to challenge the legality of those alleged costs.

Conclusion

For the foregoing reasons the Board has overruled the Sheriff's Exception of No Cause of Action. The Board emphasizes that this is not a final decision on the merits of the case. Whether the alleged costs actually were properly imposed under the tax laws will be determined after hearing on summary judgment or the merits. In overruling the Exception, the Board is merely allowing the case to proceed, so long as the Petitioner timely amends her Petition to name the correct Respondent, as instructed in the Board's Judgment.

FOR THE BOARD:

____

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