

STATE OF LOUISIANA
BOARD OF TAX APPEALS
LOCAL TAX DIVISION

NUCOR STEEL LOUISIANA, LLC,
Petitioner

VERSUS

DOCKET NO. L00560

ST. JAMES PARISH SCHOOL BOARD, AND NESHELLE NOGESS,
IN HER CAPACITY AS TAX ADMINISTRATOR,
FOR THE ST. JAMES PARISH TAX AGENCY,
Respondent


JUDGMENT

On August 30, 2019, this matter came before the Local Division for hearing on the *Peremptory Exceptions of Prescription, Peremption and Res Judicata* filed by St. James Parish School Board, and Neshelle Nogess, in her Capacity as Tax Administrator, for the St. James Parish Tax Agency (the "Collector"), with Local Tax Judge Cade R. Cole presiding. Present at the hearing were Drew Talbot on behalf of the Collector and Jesse R. Adams on behalf of Nucor Steel Louisiana, LLC ("NUCOR"). After the hearing, the matter was taken under advisement. The Board now issues Judgment for the written reasons attached hereto.

IT IS ORDERED, ADJUDGED AND DECREED that the Collector's Exception of Prescription BE AND IS HEREBY SUSTAINED, that there be Judgment in favor of the Collector and against Petitioner NUCOR dismissing the Petition in its entirety, with prejudice.

Judgment Rendered and Signed at Baton Rouge, Louisiana this 11 day of March, 2020.

FOR THE BOARD:


LOCAL TAX JUDGE CADE R. COLE

renounce a right that it did not know existed, and there must be some intent evidenced to renounce prescription itself. Accordingly, the Board finds that the facts of this case do not establish that the Collector intended to renounce prescription.

For similar reasons, the Board must disagree with NUCOR's estoppel argument. Under *Showboat Star Partnership v. Slaughter*, 2000-1227 (La. 4/3/01); 789 So.2d 554, the first element of a detrimental reliance claim against a government agency is unequivocal advice from an unusually authoritative source. The only time the Collector mentioned NUCOR's appeal rights was in the Refund Denial, long after prescription had already accrued. Prior to the running of the prescription, the Collector merely informed NUCOR of the date on which it received the Refund Claim. This information should have permitted NUCOR to calculate when a year of inaction would elapse. The Collector never instructed NUCOR to delay its appeal, never advised NUCOR its appeal rights were reserved, and never agreed to waive the applicable prescriptive statute.

Under the facts presented, the Board does not find that the Collector gave NUCOR any advice on the matter at issue during the period when it could have exercised its rights. The collector did not give unequivocal advice that would serve to lull NUCOR into a false sense of security concerning it exercising its appeal rights during the 180 day window. Consequently, the Board holds that the Collector is not estopped from raising the exception of prescription.

Baton Rouge, Louisiana this 11 day of March, 2020.

FOR THE BOARD:



LOCAL TAX JUDGE CADE R. COLE