

**NOT DESIGNATED FOR PUBLICATION**

STATE OF LOUISIANA

COURT OF APPEAL

FIRST CIRCUIT

NO. 2009 CA 0624

*BSK*  
*WAW*  
*RAA*  
TRANSCONTINENTAL GAS PIPE LINE  
CORPORATION, TEXAS EASTERN TRANSMISSION  
CORPORATION, FLORIDA GAS TRANSMISSION  
COMPANY AND GULF SOUTH PIPELINE COMPANY,  
L.P.

VERSUS

LOUISIANA TAX COMMISSION; FRANK GRANGER,  
III, IN HIS OFFICIAL CAPACITY AS THE ASSESSOR  
OF EAST BATON ROUGE PARISH; AND ELMER B.  
LITCHFIELD, IN HIS OFFICIAL CAPACITY AS THE  
SHERIFF AND EX OFFICIO TAX COLLECTOR FOR  
EAST BATON ROUGE PARISH

CONSOLIDATED WITH

NO. 2009 CA 0625

FLORIDA GAS TRANSMISSION COMPANY

VERSUS

LOUISIANA TAX COMMISSION, ELIZABETH  
GUGLIELMO, IN HER CAPACITY AS CHAIRPERSON  
OF THE LOUISIANA TAX COMMISSION; SHERIFF  
WAYNE MELANCON, ACADIA PARISH; SHERIFF  
MIKE WAGUESPACK, ASSUMPTION PARISH;  
SHERIFF ELMER LITCHFIELD, EAST BATON  
ROUGE PARISH; SHERIFF SID HEBERT, IBERIA  
PARISH; SHERIFF RICHARD EDWARDS, JR.,

JEFFERSON DAVIS PARISH; SHERIFF MICHAEL NEUSTROM, LAFAYETTE PARISH; SHERIFF CRAIG WEBRE, LAFOURCHE PARISH; SHERIFF PAUL RAYMOND SMITH, POINTE COUPEE PARISH; SHERIFF GREGORY CHAMPAGNE, ST. CHARLES PARISH; SHERIFF RONALD FICKLIN, ST. HELENA PARISH; SHERIFF HOWARD ZERANGUE, ST. LANDRY PARISH; SHERIFF RONNIE THERIOT, ST. MARTIN PARISH; SHERIFF DANIEL EDWARDS, TANGIPAOA PARISH; SHERIFF MICHAEL COUVILLON, VERMILION PARISH; SHERIFF AUBREY JONES, WASHINGTON PARISH; AND SHERIFF MIKE CAZES, CITY OF BOGALUSA, WEST BATON ROUGE PARISH, IN THEIR CAPACITIES AS EX OFFICIO TAX COLLECTORS IN AND FOR THEIR RESPECTIVE PARISHES. HON. RUSSEL L. BENOIT, ACADIA PARISH; HON. WAYNE P. BLANCHARD, ASSUMPTION PARISH; HON. BRIAN WILSON, EAST BATON ROUGE PARISH; HON. RICKEY J. HUVAL, SR., IBERIA PARISH; HON. DONALD KRATZER, JEFFERSON DAVIS PARISH; HON. CONRAD COMEAUX, LAFAYETTE PARISH; HON. MICHAEL H. MARTIN, LAFOURCHE PARISH; HON. JAMES LAURENT, POINTE COUPEE PARISH; HON. CLYDE A. GISCLAIR, ST. CHARLES PARISH; HON. WESLEY BLADES, ST. HELENA PARISH; HON. RHYN L. DUPLCHAIN, ST. LANDRY PARISH; HON. LAWRENCE PATIN, ST. MARTIN PARISH; AND HON. BARNEY ALTAZAN, WEST BATON ROUGE PARISH, IN THEIR OFFICIAL CAPACITIES AS ASSESSORS IN AND FOR THEIR RESPECTIVE PARISHES

CONSOLIDATED WITH

NO. 2009 CA 0626

CENTERPOINT ENERGY GAS TRANSMISSION  
COMPANY F/K/A RELIANT ENERGY GAS  
TRANSMISSION

VERSUS

LOUISIANA TAX COMMISSION; ELIZABETH GUGLIELMO, IN HER CAPACITY AS CHAIRPERSON OF THE LOUISIANA TAX COMMISSION; SHERIFF JOHN E. BALANCE, BIENVILLE PARISH; SHERIFF LARRY C. DEEN, BOSSIER PARISH; SHERIFF STEPHEN W. PRATOR, CADDO PARISH; CITY OF SHREVEPORT; SHERIFF STEVEN E. MAY, CALDWELL PARISH; SHERIFF KEN BAILEY, CLAIBORNE PARISH; SHERIFF RODNEY G. ARBUCKLE, DE SOTO PARISH; SHERIFF STEVE E. PYLANT, FRANKLIN PARISH; SHERIFF MIKE STONE, LINCOLN PARISH; SHERIFF DANNY MCGREW, MOREHOUSE PARISH; SHERIFF RICHARD L. FEWELL, SR., OUACHITA PARISH; SHERIFF CHARLES M. MCDONALD, RICHLAND PARISH; SHERIFF ROBERT G. BUCKLEY, UNION PARISH; SHERIFF GARY SEXTON, WEBSTER PARISH; AND TOWN OF VIVIAN, IN THEIR CAPACITIES AS EX OFFICIO TAX COLLECTORS IN AND FOR THEIR RESPECTIVE PARISHES AND CITIES. HON. JIMMIE SMITH, BIENVILLE PARISH; HON. BOBBY W. EDMISTON, BOSSIER PARISH; HON. CHARLES R. HENINGTON, JR., CADDO PARISH; HON. SCOTT MEREDITH, CALDWELL PARISH; HON. CLYDE HIGHTOWER, CLAIBORNE PARISH; HON. JIMMY STEPHENS, DE SOTO PARISH; HON. J.W. DEAN, FRANKLIN PARISH; HON. PAM C. JONES, LINCOLN PARISH; HON. MICHAEL D. WOODEN, MOREHOUSE PARISH; HON. RICH BAILEY, OUACHITA PARISH; HON. EMMETT

BROWN, RICHLAND PARISH ; HON. MARY  
NEWCOMB BAKER, UNION PARISH; AND HON.  
DORIS CHEATHAM, WEBSTER PARISH, IN THEIR  
CAPACITIES AS ASSESSORS IN AND FOR THEIR  
RESPECTIVE PARISHES

CONSOLIDATED WITH

NO. 2009 CA 0627

CENTERPOINT ENERGY MISSISSIPPI RIVER  
TRANSMISSION CORPORATION F/K/A MISSISSIPPI  
RIVER TRANSMISSION CORPORATION

VERSUS

LOUISIANA TAX COMMISSION; ELIZABETH  
GUGLIELMO AS CHAIRPERSON OF LOUISIANA  
TAX COMMISSION; SHERIFF LARRY C. DEEN,  
BOSSIER PARISH; SHERIFF STEPHEN W. PRATOR,  
CADDO PARISH; SHERIFF KEN BAILEY,  
CLAIBORNE PARISH; SHERIFF MIKE STONE,  
LINCOLN PARISH; SHERIFF DANNY MCGREW,  
MOREHOUSE PARISH; SHERIFF RICHARD FEWELL,  
SR., OUACHITA PARISH; SHERIFF ROBERT G.  
BUCKLEY, UNION PARISH; AND SHERIFF GARY  
SEXTON, WEBSTER PARISH, IN THEIR CAPACITIES  
AS EX OFFICIO TAX COLLECTORS IN AND FOR  
THEIR RESPECTIVE PARISHES. HON. BOBBY W.  
EDMISTON, BOSSIER PARISH; HON. CHARLES R.  
HENINGTON, JR., CADDO PARISH; HON. CLYDE  
HIGHTOWER, CLAIBORNE PARISH; HON. PAM C.  
JONES, LINCOLN PARISH; HON. MICHAEL  
WOODEN, MOREHOUSE PARISH; HON. RICK  
BAILEY, OUACHITA PARISH; HON. MARY  
NEWCOMB BAKER, UNION PARISH; AND HON.  
DORIS B. CHEATHAM, WEBSTER PARISH, IN THEIR  
CAPACITIES AS ASSESSORS IN AND FOR THEIR  
RESPECTIVE PARISHES

Judgment Rendered: AUG 10 2009 .

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On Appeal from the  
19th Judicial District Court,  
in and for the Parish of East Baton Rouge  
State of Louisiana  
District Court Nos. 491,453 c/w 540,101; 540,102; and 540,103

The Honorable Kay Bates, Judge Presiding

\* \* \* \* \*

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\* \* \* \* \*

BEFORE: CARTER, C.J., WHIPPLE AND DOWNING, JJ.

**CARTER, C.J.**

This is an appeal from the partial grant of a summary judgment filed in *ad valorem* tax disputes between the plaintiffs, interstate natural gas pipeline companies, and the defendants, the Louisiana Tax Commission (LTC) and various sheriffs and assessors throughout the state of Louisiana. This appeal has been expedited in accordance with La. R.S. 47:1998.

At issue is whether Louisiana's *ad valorem* tax scheme violates the Commerce Clause of the United States Constitution either in form or in application. After due consideration, that part of the district court judgment partially granting the defendants' motion for summary judgment is affirmed. That part of the district court judgment partially denying the defendants' motion for summary judgment is reversed, and we render judgment declaring La. R.S. 47:1851K unconstitutional and La. R.S. 47:1851M unconstitutional in part.

**FACTS AND PROCEDURAL HISTORY**

The facts of this case are substantially undisputed. The plaintiffs in these three consolidated actions are the owners of interstate natural gas pipelines located in part within the territorial boundaries of Louisiana.<sup>1</sup> At issue herein is the plaintiffs' liability for 2005 Louisiana *ad valorem* taxes.

The plaintiffs are "pipeline companies," as defined in La. R.S. 47:1851K, that own, and owe *ad valorem* taxes on, "public service property," as that category of property is defined in La. R.S. 47:1851M. So defined, the plaintiffs are subject to an assessment of 25% of fair market

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<sup>1</sup> The plaintiff in 2009 CA 0625, district court docket number 540,101, is Florida Gas Transmission Company. The plaintiff in 2009 CA 0626, district court docket number 540,102, is CenterPoint Energy Gas Transmission Company. The plaintiff in 2009 CA 0627, district court docket number 540,103, is CenterPoint Energy Mississippi River Transmission Corporation.

value, as determined by the LTC. See La. Const. art. VII, §18. Other similarly situated, direct competitors operating in intrastate commerce do not meet the definition of “pipeline companies.” Their properties are not considered “public service properties,” and therefore, they are subject to assessments of 15% of fair market value, as determined by the local assessors. See La. Const. art. VII, §18.

The plaintiffs each paid the 2005 *ad valorem* tax assessments under protest and filed suit, asserting therein that “challenges to the assessed valuation of [their] pipeline property by the LTC and to the Louisiana *ad valorem* tax scheme...are solely constitutional issues[.]” The plaintiffs sought a finding that “the Louisiana *ad valorem* tax scheme is unconstitutional, in violation of the Commerce Clause of the United States Constitution, in that it imposes an impermissible burden on interstate commerce by imposing a greater tax burden on interstate natural gas pipelines companies than it does upon intrastate natural gas pipeline companies.” Specifically, the plaintiffs maintained that the assessment of its properties at 25% of fair market value, as opposed to 15% of fair market value, is in violation of the Commerce Clause of the United States Constitution.<sup>2</sup>

Named as defendants in this litigation are the LTC; Elizabeth Guglielmo, in her capacity as Chairperson of the LTC; and numerous

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<sup>2</sup> In their petitions, the plaintiffs also challenged the *ad valorem* tax scheme under the Equal Protection Clause of the United States and Louisiana Constitutions, and the Uniformity Clause of the Louisiana Constitution. During oral argument, counsel for the plaintiffs confirmed that the sole issue before this court is whether the Louisiana *ad valorem* tax scheme violates the Commerce Clause of the United States Constitution.

sheriffs and assessors from parishes scattered throughout the state of Louisiana.

On motion of the LTC and various sheriffs and assessors, these three actions (bearing docket numbers 540,101; 540,102; and 540,103) were transferred and consolidated with district court docket number 491,453 (**Transcontinental Gas Pipe Line Corporation, et al. v. Louisiana Tax Commission, et al.**). Numerous distinct district court actions have been consolidated under docket number 491,453 and are currently pending in the Nineteenth Judicial District Court. Although there may be some overlap in the plaintiffs, the defendants, and the tax years in these consolidated actions, each action is unique. See **Dendy v. City National Bank**, 2006-2436 (La. App. 1 Cir. 10/17/07), 977 So.2d 8, 11 (noting that the consolidation of actions pursuant to La. Code Civ. P. art. 1561 is a procedural convenience designed to avoid multiplicity of actions and does not cause a case to lose its status as a procedural entity). In common, the plaintiffs in each suit are corporate interstate pipeline and gas companies, all challenging the constitutionality of Louisiana's *ad valorem* tax scheme.

After consolidation, the defendants collectively filed a motion for summary judgment.<sup>3</sup> The defendants asked for a declaration as to the constitutionality of the Louisiana *ad valorem* tax scheme and, to the extent the district court determined the tax scheme to be unconstitutional, a judgment specifically striking the unconstitutional provisions. The defendants also asked for entry of summary judgment dismissing the plaintiffs' claims for refunds and remanding this matter to the Commission

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<sup>3</sup> The motion also pertained to other pending district court actions consolidated with district court action 491,453; however, those suits are not pertinent to this appeal.



for revaluation of the plaintiffs' properties by the parish assessors and reassessment at 15% of fair market value. Succinctly stated, through their motion for summary judgment, the defendants asked the district court to determine the legal efficacy of the plaintiffs' claims.

On December 16, 2008, the district court signed a written judgment, granting in part and denying in part the defendants' motion for summary judgment. The district court found that in order to avoid a violation of the Commerce Clause of the United States Constitution, *ad valorem* taxes on all pipeline property (whether operated in interstate or intrastate commerce) should be calculated at a 15% rate. Citing to **Transcontinental Gas Pipe Line Corporation v. Louisiana Tax Commission**, 2005-2604, 2005-2605 (La. App. 1 Cir. 3/31/06), 925 So.2d 777 (unpublished), writ denied, 2006-0988 (La. 9/1/06), 936 So.2d 204, and **ANR Pipeline Co. v. Louisiana Tax Commission**, 2005-1142 (La. App. 1 Cir. 9/7/05), 923 So.2d 81, writ denied, 2005-2372 (La. 3/17/06), 925 So.2d 547, cert. denied, 549 U.S. 822, 127 S.Ct. 157, 166 L.Ed.2d 38, the district court further remanded these matters to the LTC with instructions that the LTC require the defendant parish assessors "to determine the valuation of public service properties of the Plaintiffs, Florida Gas Transmission Company, CenterPoint Energy Gas Transmission Company and CenterPoint Energy Mississippi River Transmission Corporation, in their respective parishes for each year at issue and calculate *ad valorem* taxes based on fifteen percent (15%) of those assessments." The district court found it unnecessary to rule on the constitutionality of La. R.S. 47:1851 in reaching its decision.

The plaintiffs then moved for orders of appeal to both the Louisiana Supreme Court and to the Louisiana First Circuit Court of Appeal. The

defendant sheriffs and assessors also collectively moved for an order of appeal to this court. The LTC answered the appeal to this court, stating it is aggrieved by the trial court's judgment "to the extent that the judgment holds that any portion of the Louisiana Ad Valorem property tax scheme is unconstitutional or otherwise illegal."

After the record was lodged with this court, the Louisiana Supreme Court issued orders dismissing the plaintiffs' appeals to the supreme court. The supreme court noted that "[b]ecause there is no declaration of unconstitutionality in the district court's judgment, there is no basis for the exercise of this court's appellate jurisdiction. Appellate jurisdiction lies in the court of appeal. La. Const. art. V, §10(A)." **Florida Gas Transmission Co. v. Louisiana Tax Commission**, 2009-0729 (La. 5/15/09), \_\_ So.3d \_\_, \_\_ (*per curiam*). The appeals were transferred "to the court of appeal for consideration on the merits."<sup>4</sup> Id.; **CenterPoint Energy Mississippi River Transmission Corp. v. Louisiana Tax Commission**, 2009-0730 (La. 5/15/09), \_\_ So.3d \_\_ (*per curiam*); **Transcontinental Gas Pipe Line Corp. v. Louisiana Tax Commission**, 2009-0731 (La. 5/15/09), \_\_ So.3d \_\_ (*per curiam*); **Florida Gas Transmission Co. v. Louisiana Tax Commission**, 2009-0732 (La. 5/15/09), \_\_ So.3d \_\_ (*per curiam*); **CenterPoint Energy Gas Transmission Co. v. Louisiana Tax Commission**, 2009-0733 (La. 5/15/09), \_\_ So.3d \_\_ (*per curiam*).

The issues raised by the plaintiffs in the cases remanded by the Louisiana Supreme Court were raised herein. This appeal also includes the sheriffs and assessors' appeal and the LTC's answer. For these reasons, we

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<sup>4</sup> To the extent this court may lack appellate jurisdiction over all of the issues raised on appeal, we exercise our supervisory jurisdiction and consider the merits of appellants' claims. See **Hood v. Cotter**, 2008-0215, 2008-0237 (La. 12/2/08), 5 So.3d 819, 823-824.

will address the merits of all claims herein. The appeal lodged following the remand by the Louisiana Supreme Court will be dismissed as moot by separate action.<sup>5</sup>

### DISCUSSION

For the reasons more fully set out in this court's opinion in **Transcontinental Gas Pipe Line Corporation v. Louisiana Tax Commission**, 2009-0628, c/w **Florida Gas Transmission Company v. Louisiana Tax Commission**, 2009-0629 (La. App. 1 Cir. 8/10/09), \_\_ So.3d \_\_, we conclude that in its present state Louisiana's *ad valorem* tax scheme facially discriminates against natural gas pipeline transportation companies operating in interstate commerce in violation of the Commerce Clause of the United States Constitution.

To remedy this discrimination, we hold that part of La. R.S. 47:1851, namely La. R.S. 47:1851K, is unconstitutional and in violation of the Commerce Clause and must be stricken in its entirety. So concluding necessitates a declaration that inclusion of "pipeline company" in La. R.S. 47:1851M is unconstitutional and in violation of the Commerce Clause, and the phrase "pipeline company" should be stricken from La. R.S. 47:1851M. The remaining portions of La. R.S. 47:1851 are independent and capable of being given effect without reference to the invalid portions. Thus, the remaining text of La. R.S. 47:1851M and other provisions of La. R.S. 47:1851 (excluding subsection K) are severable and valid. See Louisiana

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<sup>5</sup> The remand from the Louisiana Supreme Court has been lodged with this court as **Transcontinental Gas Pipe Line Corp. v. Louisiana Tax Commission**, 2009-0962, c/w **Florida Gas Transmission Co. v. Louisiana Tax Commission**, 2009-0963, c/w **CenterPoint Energy Gas Transmission Co. v. Louisiana Tax Commission**, 2009-0964, c/w **CenterPoint Energy Mississippi River Transmission Corp. v. Louisiana Tax Commission**, 2009-0965 (La. App. 1 Cir. 8/10/09) (unpublished).

**Associated General Contractors, Inc. v. State**, 95-2105 (La. 3/8/96), 669 So.2d 1185, 1201; **World Trade Center Taxing Dist. v. All Taxpayers, Property Owners**, 2005-0374 (La. 6/29/05), 908 So.2d 623, 637-638.

As a result of these declarations, the plaintiffs' properties will be classified as "other properties" and will be assessed in compliance with La. Const. art. VII, §18 at 15% of fair market value as determined by the assessors of the parishes within which the plaintiffs' properties are located. Such relief complies with the mandates of La. Const. art. VII, §18 and ensures that all natural gas pipeline companies, those operating intrastate and interstate, are treated identically and that there will exist no differential treatment of in-state and out-of-state economic interests that benefits the former and burdens the latter. See Oregon Waste Systems, Inc. v. Department of Environmental Quality of the State of Oregon, 511 U.S. 93, 99, 114 S.Ct. 1345, 128 L.Ed.2d 13 (1994). A remand to the LTC so that it can allow the parish assessors to assess the value of the properties of the plaintiffs for tax year 2005 and to calculate taxes based on 15% of those assessments is a "just and equitable" remedy. See ANR Pipeline, 923 So.2d at 98; **Transcontinental Gas**, 2005-2604, 2004-2605 at p. 6 (unpublished).

### CONCLUSION

For the foregoing reasons, we affirm that portion of the district court judgment partially granting the defendants' motion for summary judgment and ordering that *ad valorem* taxes on all pipeline property (whether operated in interstate or intrastate commerce) must be calculated at 15% of fair market value as determined by the assessors of the parishes within which the plaintiffs' properties are located. We reverse that part of the district court judgment declining to consider the constitutionality of La. R.S.

47:1851 and render judgment declaring La. R.S. 47:1851K unconstitutional and in violation of the Commerce Clause of the United States Constitution. We further render judgment declaring that inclusion of the phrase “pipeline company” in La. R.S. 47:1851M is unconstitutional and in violation of the Commerce Clause of the United States Constitution; so finding, we order the phrase “pipeline company” be stricken from La. R.S. 47:1851M. The relief requested in the answer filed by the Louisiana Tax Commission is denied. The parties to this appeal are to bear their own costs. The parties to this appeal are as clarified below:

I. **District Court No. 540,101:** Florida Gas Transmission Company versus Louisiana Tax Commission; Elizabeth Guglielmo, in her capacity as Chairperson of the Louisiana Tax Commission; Sheriff Wayne Melancon, Acadia Parish; Sheriff Mike Waguespack, Assumption Parish; Sheriff Tony Mancuso, Calcasieu Parish; Sheriff Theos Duhon, Cameron Parish; Sheriff Elmer Litchfield, East Baton Rouge Parish; Sheriff Sid Hebert, Iberia Parish; Sheriff Richard Edwards, Jr., Jefferson Davis Parish; Sheriff Michael Neustrom, Lafayette Parish; Sheriff Craig Webre, Lafourche Parish; Sheriff Paul Raymond Smith, Pointe Coupee Parish; Sheriff Gregory Champagne, St. Charles Parish; Sheriff Ronald Ficklin, St. Helena Parish; Sheriff Howard Zerangue, St. Landry Parish; Sheriff Ronnie Theriot, St. Martin Parish; Sheriff David A. Naquin, St. Mary Parish; Sheriff Daniel Edwards, Tangipahoa Parish; Sheriff Michael Couvillon, Vermilion Parish; Sheriff Aubrey Jones, Washington Parish; City of Bogalusa; and Sheriff Mike Cazes, West Baton Rouge Parish, in their capacities as ex officio tax collectors in and for their respective

parishes. Hon. Russel L. Benoit, Acadia Parish; Hon. Wayne P. Blanchard, Assumption Parish; Hon. Richard J. Cole, Jr., Calcasieu Parish; Hon. Robert E. Conner, Cameron Parish; Hon. Brian Wilson, East Baton Rouge Parish; Hon. Rickey J. Huval, Sr., Iberia Parish; Hon. Donald G. Kratzer, Jefferson Davis Parish; Hon. Conrad Comeaux, Lafayette Parish; Hon. Michael H. Martin, Lafourche Parish; Hon. James A. Laurent, Pointe Coupee Parish; Hon. Clyde A. Gisclair, St. Charles Parish; Hon. Wesley Blades, St. Helena Parish; Hon. Rhyn L. Duplechain, St. Landry Parish; Hon. Lawrence Patin, St. Martin Parish; Hon. Sherel A. Martin, Jr., St. Mary Parish; Hon. Joaquin Matheu, Tangipahoa Parish; Hon. Michael Langlinais, Vermilion Parish; Hon. M. Randall Seal, Washington Parish; and Hon. Barney Altazan, West Baton Rouge Parish, in their official capacities as assessors in and for their respective parishes.

II. **District Court No. 540,102:** CenterPoint Energy Gas Transmission Company, f/k/a Reliant Energy Gas Transmission Company versus Louisiana Tax Commission; Elizabeth Guglielmo, in her capacity as Chairperson of the Louisiana Tax Commission; Sheriff John E. Ballance, Bienville Parish; Sheriff Larry C. Deen, Bossier Parish; Sheriff Stephen W. Prator, Caddo Parish; City Of Shreveport; Sheriff Steven E. May, Caldwell Parish; Sheriff Ken Bailey, Claiborne Parish; Sheriff Rodney G. Arbuckle, De Soto Parish; Sheriff Steve E. Pylant, Franklin Parish; Sheriff Mike Stone, Lincoln Parish; Sheriff Danny McGrew, Morehouse Parish; Sheriff Richard L. Fewell, Sr., Ouachita Parish; Sheriff Charles M. McDonald, Richland Parish; Sheriff Robert G. Buckley, Union Parish; Sheriff Gary Sexton,

Webster Parish; and Tax Collector for the Town Of Vivian, in their capacities as ex officio tax collectors in and for their respective parishes and cities. Hon. Jimmie Smith, Bienville Parish; Hon. Bobby W. Edmiston, Bossier Parish; Hon. Charles R. Henington, Jr., Caddo Parish; Hon. Scott Meredith, Caldwell Parish; Hon. Clyde Hightower, Claiborne Parish; Hon. Jimmy Stephens, De Soto Parish; Hon. J.W. Dean, Franklin Parish; Hon. Pam C. Jones, Lincoln Parish; Hon. Michael D. Wooden, Morehouse Parish; Hon. Rich Bailey, Ouachita Parish; Hon. Emmett Brown, Richland Parish; Hon. Mary Newcomb Baker, Union Parish; and Hon. Doris B. Cheatham, Webster Parish, in their capacities as assessors in and for their respective parishes.

III. **District Court No. 540,103:** CenterPoint Energy Mississippi River Transmission Corporation, f/k/a Mississippi River Transmission Corporation versus Louisiana Tax Commission; Elizabeth Guglielmo, in her capacity as Chairperson of the Louisiana Tax Commission; Sheriff Larry C. Deen, Bossier Parish; Sheriff Stephen W. Prator, Caddo Parish; Sheriff Ken Bailey, Claiborne Parish; Sheriff Mike Stone, Lincoln Parish; Sheriff Danny McGrew, Morehouse Parish; Sheriff Richard L. Fewell, Sr., Ouachita Parish; Sheriff Robert G. Buckley, Union Parish; and Sheriff Gary Sexton, Webster Parish, in their capacities as ex officio tax collectors in and for their respective parishes. Hon. Bobby W. Edmiston, Bossier Parish; Hon. Charles R. Henington, Jr., Caddo Parish; Hon. Clyde Hightower, Claiborne Parish; Hon. Pam C. Jones, Lincoln Parish, Hon. Michael D. Wooden, Morehouse Parish; Hon. Rich Bailey, Ouachita Parish; Hon. Mary Newcomb Baker, Union Parish; and Hon. Doris B. Cheatham,

Webster Parish, in their capacities as assessors in and for their respective parishes

This memorandum opinion is issued in compliance with Uniform Rules-Louisiana Courts of Appeal, Rule 2-16.1B.

**AFFIRMED IN PART; REVERSED IN PART; AND RENDERED. ANSWER TO APPEAL DENIED.**