

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

United States Court of Appeals
Fifth Circuit

FILED

January 10, 2013

Lyle W. Cayce
Clerk

No. 12-30857
Summary Calendar

CAREY KING, JR.; MELBA IRELAND KING,

Plaintiffs - Appellants

v.

ARON JOHNSON, Individually & in his official capacity as Tax Assessor for
Lasalle Parish; LOUISIANA TAX COMMISSION; LLOYD G. HANDORF,

Defendants - Appellees

Appeal from the United States District Court
for the Western District of Louisiana
USDC No. 1:11-CV-2237

Before REAVLEY, JOLLY, and DAVIS, Circuit Judges.

PER CURIAM:*

The judgment of the district court is affirmed for the reason stated by that court. Plaintiffs attempt to avoid the restriction on federal courts from interfering in the fiscal operations by state governments by not seeking relief that directly and expressly prohibits the collection of state taxes. This contention ignores the scope of the law and the true nature of the lawsuit. The correctness of the appraisal and the tax is the basis of the complaint and

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

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damages sought. It is the administration of the state tax system that is said to have violated plaintiffs' constitutional right. As this court has held in ANR Pipeline Company v. Louisiana Tax Commission, 646 F.3d 940 (CA5.2011) and by the Supreme Court in Fair Assessment in Real Estate Association, Inc. v. McNary, 102 S.Ct. 177 (1981), plaintiffs' suit is barred.

AFFIRMED.