

NOT DESIGNATED
FOR PUBLICATION

COURT OF APPEAL, FIRST CIRCUIT

STATE OF LOUISIANA

RE: Docket Number 2010-CA-0272

Clyde A. "Rock" Gisclair, Assessor for St. Charles Parish

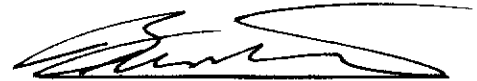
-- Versus --

The Louisiana Tax Commission
(Re: August 12, 2008 Decision from Commission Docket
No. 06-PS-002)

19th Judicial District Court
Case #: 570485
East Baton Rouge Parish

On Application for Rehearing filed 05/20/2010

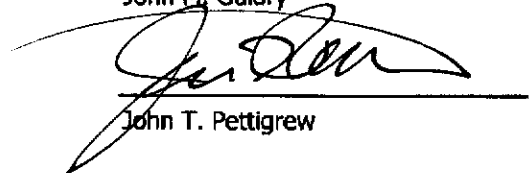
Rehearing denied. See Per Curiam attached.



Burrell J. Carter



John M. Guidry



John T. Pettigrew

Filed JUL 21 2010


Christine L. Crow, Clerk

**CLYDE A. "ROCK" GISCLAIR,
ASSESSOR FOR ST. CHARLES
PARISH**

FIRST CIRCUIT

VERSUS

COURT OF APPEAL


**THE LOUISIANA TAX COMMISSION
(RE: AUGUST 12, 2008 DECISION
IN COMMISSION DOCKET)**

STATE OF LOUISIANA

2010 CA 0272

ON REHEARING

PER CURIAM.



Despite Gisclair's implied assertion that this court is unwilling to meaningfully consider his challenge to the tax assessment at issue, in reaching our original conclusion this court reviewed the entire record compiled before the Louisiana Tax Commission in accordance with LSA-R.S. 49:964 and considered each of Gisclair's arguments. Having done so, we concluded that the Tax Commission's assessment of Entergy's public service properties was reasonable, as evidenced by the testimony of Ms. Booty and Mr. Reese, and was arrived at through a uniform application of the appropriate tax methodology. We found no basis under LSA-R.S. 49:964 to remand this matter to the Tax Commission for recalculation of Entergy's tax assessment as Gisclair desires. We noted, however, our concern that Entergy (the tax payer) is not a party to these proceedings. Gisclair argues that consideration of necessary parties has no place in administrative review proceedings. Jurisprudential precedent for such consideration can be found in **ANR Pipeline Co. v. LA Tax Commission**, 01-2594 (La. App. 1 Cir. 2/23/04), 868 So.2d 950. We find no basis for reconsideration of our original opinion affirming the decision of the Louisiana Tax Commission.