

STATE OF LOUISIANA
COURT OF APPEAL, FIRST CIRCUIT

TERRY CAMPBELL,
INDIVIDUALLY, AND ON BEHALF
OF ALL THOSE SIMILARLY
SITUATED TAX PAYERS

NO. 2013 CW 1400

VERSUS

BOARD OF COMMISSIONERS FOR
THE AMITE RIVER BASIN
DRAINAGE AND WATER
CONSERVATION DISTRICT;
ASSESSOR AND SHERIFF OF EAST
BATON ROUGE PARISH; ASSESSOR
AND SHERIFF OF ASCENSION
PARISH; ASSESSOR AND SHERIFF
OF LIVINGSTON PARISH; THE
LOUISIANA TAX COMMISSION;
and THE STATE OF LOUISIANA

DEC 20 2013

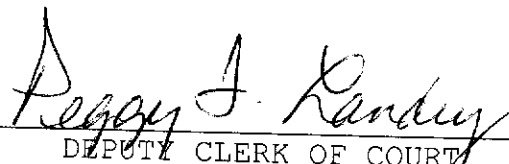
In Re: On Motion of Plaintiff Taxpayer Class, to Dismiss the
Writ Application as Untimely of Amite River Basin
Drainage and Water Conservation District, 19th
Judicial District Court, Parish of East Baton Rouge,
No. 597,072.

BEFORE: WHIPPLE, C.J., WELCH AND CRAIN, JJ.

MOTION TO DISMISS WRIT APPLICATION AS UNTIMELY IS DENIED.

WJC
VGW
JEW

COURT OF APPEAL, FIRST CIRCUIT


DEPUTY CLERK OF COURT
FOR THE COURT

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In Re: Amite River Basin Drainage and Water Conservation
District, applying for supervisory writs, 19th
Judicial District Court, Parish of East Baton Rouge,
No. 597,072.

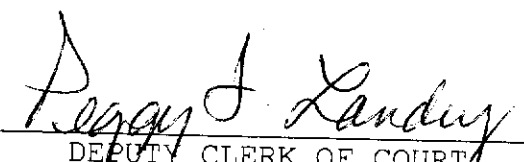
**BEFORE: WHIPPLE, C.J., WELCH, HIGGINBOTHAM, CRAIN, AND THERIOT
JJ.**

WRIT GRANTED. We reverse and vacate the January 14, 2013, February 19, 2013, March 1, 2013, April 18, 2013, April 29, 2013, and June 17, 2013 orders of the trial court that authorized either the Sheriff of East Baton Rouge Parish or Livingston Parish to deposit *ad valorem* taxes collected for the Amite River Basin Drainage and Water Conservation District into the registry of the court to the extent that the sums deposited do not represent taxes actually paid under protest. **It is Ordered** that any funds deposited pursuant to the mandates of the now-vacated orders be immediately released to the Amite River Basin Drainage and Water Conservation District, except insofar as such funds were actually paid under protest.

VGW
WJC
MRT

WELCH AND HIGGINBOTHAM, JJ., dissent and would deny the writ, declining to exercise this Court's supervisory jurisdiction because we conclude that the criteria set forth in **Herlitz Construction Company, Inc. v. Hotel Investors of New Iberia, Inc.**, 396 So.2d 878 (La. 1981) are not met.

COURT OF APPEAL, FIRST CIRCUIT


DEPUTY CLERK OF COURT
FOR THE COURT