

**PATRICIA A. JOHNSON,  
ASSESSOR, FIRST  
MUNICIPAL DISTRICT,  
PARISH OF ORLEANS, IN  
HER OFFICIAL CAPACITY  
ONLY AND NOT  
INDIVIDUALLY**

\*

**NO. 2001-CA-1445**

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**COURT OF APPEAL**

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**FOURTH CIRCUIT**

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**STATE OF LOUISIANA**

**VERSUS**

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**LOUISIANA TAX  
COMMISSION AND  
PANACON, A LOUISIANA  
PARTNERSHIP**

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**TOBIAS, JUDGE, CONCURS.**

I respectfully concur in the result for the reasons assigned in my concurrence in *Patricia A. Johnson, Assessor, First Municipal District, Parish of Orleans, in her Official Capacity and Not Individually, versus Louisiana Tax Commission and Panacon, a Louisiana Partnership*, number 2001-CA-1445, on the docket of the Fourth Circuit Court of Appeal.