

**ERROL G. WILLIAMS,  
ASSESSOR, PARISH OF  
ORLEANS**

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**NO. 2016-CA-0250**

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**COURT OF APPEAL**

**VERSUS**

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**FOURTH CIRCUIT**

**THE MUSES, LTD. 1; THE  
MUSES II, LP; AND  
LOUISIANA TAX  
COMMISSION**

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**STATE OF LOUISIANA**

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**CONSOLIDATED WITH:**

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**VERSUS**

**THE MUSES LTD. AND  
LOUISIANA TAX COMMISSION**

**BONIN, J., DISSENTS IN PART WITH REASONS.**

I respectfully dissent in part.<sup>1</sup> In my view, because reasonable persons can disagree about the proper treatment of federal housing tax credits when assessing immovable property for *ad valorem* taxes under the “income approach” and because the Louisiana Tax Commission had not adopted any rule to uniformly decide the matter, the Orleans Parish Assessor acted reasonably within his jurisdictional discretion to include the value of the tax credits in his assessment and the Tax Commission exceeded its legal authority in reversing his decision. Of course, I acknowledge that the resolution of this policy matter is best addressed by the legislature and that unquestionably the Assessor is prospectively deprived of exercising his discretion in the manner in which he has to date. *See* La. R.S. 47:2323 E (West 2016).

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<sup>1</sup> I concur in the dispositions with respect to prescription.