

The Supreme Court of the State of Louisiana

NORTHWESTERN LOUISIANA CANCER
CENTER, LLC, ET AL.

No. 2025-C-00833

VS.

LOUISIANA TAX COMMISSION, ET AL.

IN RE: Yolanda Reed, in her official capacity as Assessor for Natchitoches Parish -
Applicant Other; Applying For Writ Of Certiorari, Board of Tax Appeal Number(s)
L01810, Court of Appeal, Third Circuit, Number(s) 24-512;

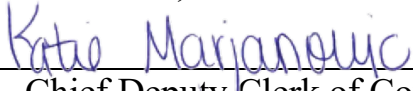
November 05, 2025

Writ application granted. See per curiam.

JMG
JLW
JDH
WJC
JBM
PDG

Cole, J., recused.

Supreme Court of Louisiana
November 05, 2025



Chief Deputy Clerk of Court
For the Court

SUPREME COURT OF LOUISIANA

No. 2025-C-00833

NORTHWESTERN LOUISIANA CANCER CENTER, LLC, ET AL.

VS.

LOUISIANA TAX COMMISSION, ET AL.

On Writ of Certiorari to the Court of Appeal, Third Circuit

PER CURIAM.

Writ granted. As this court held in *Gisclair v. Louisiana Tax Commission*, 09-0007, p. 10 (La. 6/29/09), 16 So.3d 1132, 1139, to be a legality challenge, plaintiff must seek to void the assessment, contesting the validity of the *ad valorem* tax itself, or challenge the constitutionality of the tax provisions or administration of the tax provisions. A challenge to the validity of a tax on exempt property presents a legality issue that may be reviewed directly by the district court. *Triangle Marine, Inc. v. Savoie*, 95-2873, p. 6 (La. 10/15/96), 681 So.2d 937, 941. The Louisiana Tax Commission has original jurisdiction over a correctness challenge, while the district court has original jurisdiction over legality challenges. *Triangle Marine*, 95-2873 at 4, 681 So.2d at 939; *Gisclair*, 09-0007 at 6, 16 So.3d 1136.

The plaintiffs here seek to void the tax assessment. We thus conclude that plaintiffs' claim constitutes a challenge to the legality of the taxes levied, over which the Louisiana Tax Commission lacks jurisdiction. We further find that plaintiffs cannot recover under La. R.S. 47:2132(A) or La. R.S. 47:2132(D) when they have failed to meet the requirements of La. R.S. 47:2134(C). The court of appeal erred in holding to the contrary.

For the foregoing reasons, we reverse the judgment of the court of appeal and enter a judgment dismissing plaintiffs' claims against defendant on the peremptory exception of lack of subject matter jurisdiction.