

Judgment rendered February 19, 2020.

No. 52,948-CA

ON REHEARING

COURT OF APPEAL  
SECOND CIRCUIT  
STATE OF LOUISIANA

\* \* \* \* \*

BOBBY W. EDMISTON, IN HIS  
OFFICIAL CAPACITY AS  
BOSSIER PARISH ASSESSOR

Plaintiff-Appellant

versus

LOUISIANA RIVERBOAT  
GAMING PARTNERSHIP D/B/A  
DIAMOND JACKS CASINO &  
RESORT AND THE LOUISIANA  
TAX COMMISSION

Defendants-Appellees

\* \* \* \* \*

On Rehearing  
Originally Appealed from the  
Twenty-Sixth Judicial District Court for the  
Parish of Bossier, Louisiana  
Trial Court No. 155,448

Honorable Edward Charles Jacobs, Judge

\* \* \* \* \*

WIENER, WEISS & MADISON  
By: Reid A. Jones  
-and-  
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Counsel for Appellant,  
Bobby W. Edmiston in  
his official capacity as  
Bossier Parish Assessor

KEAN MILLER LLP  
By: Scott L. Zimmer

Counsel for Appellees,  
Louisiana Riverboat  
Gaming Partnership d/b/a  
Diamond Jacks Casino &  
Resort

FAIRCLOTH MELTON SOBEL  
& BASH, LLC

By: Franklin "Drew" Hoffman  
-and-

ROBERT D. HOFFMAN, JR., APLC

Counsel for Appellee,  
Louisiana Tax  
Commission

\* \* \* \* \*

Before WILLIAMS, MOORE, PITMAN, STONE, and STEPHENS, JJ.

MOORE, J., dissents and will assign written reasons.

**STEPHENS, J.**

We granted a rehearing in order to reconsider our earlier opinion in this matter.

In that earlier opinion, the judgment of the district court was reversed in part, affirmed in part, and vacated in part. *Edmiston v. Louisiana Riverboat Gaming P'ship*, 52,948 (La. App. 2 Cir. 9/9/19), 278 So. 3d 1113, 1123. As the judgment pertained to the valuation approach used by the Louisiana Tax Commission (“LTC”), we affirmed the district court. As the judgment pertained to the obsolescence factor used by the LTC, we reversed the district court. Finally, as to the remaining dispositions of the judgment, it was vacated. We remanded the matter to the LTC, with instructions on how to proceed. *Id.*

On rehearing, we affirm our earlier opinion.

**AFFIRMED ON REHEARING.**