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Marcello Ruling Upheld by Court

The Louisiana Supreme Court today refused to review lower court decisions upholding the State Tax Commission's \$254,588 increase of assessments on Carlos Marcello's Churchill Farms property.

The State Supreme Court thus upheld lower court rulings that the tax commission was within its rights when it increased the assessment on Marcello's Jefferson Parish property from \$8,800 to \$263,388 in 1969.

Attorneys for Marcello had argued in the district court and the Louisiana 4th Circuit Court of Appeal that assessments on the property owned by the Jefferson Parish rackets figure were out of line and unequal with similar property in the parish.

A LOWER COURT had ruled that Marcello "had no right of action to contest the

assessment." That verdict was upheld by the Appeal Court and the Supreme Court today declined to review the case.

The lower court decision turned on a ruling by the trial judge that Churchill Farms Inc. failed to file any statement of value with Jefferson Parish Tax Assessor Lawrence A. Chehardy.

The judge ruled that when the Tax Commission raised the assessment, the failure by Churchill Farms to file a statement of value in effect waived any right to contest the assessment.

Churchill Farms, which is among many Marcello holdings, was mentioned prominently in a Life magazine article in May, 1970, on alleged Mafia influence in state government. The property has been estimated to be worth \$16 million to \$20 million.