

RECEIVED JUDICIAL DISTRICT COURT
WASHINGTON PARISH
JULY 11 2017

RANDY "COUNTRY" SEAL, SHERIFF
AND EX-OFFICIO TAX COLLECTOR
OF WASHINGTON PARISH

22ND JUDICIAL DISTRICT COURT

VERSUS

NUMBER 116-207-5

JASON SMITH, INDIVIDUALLY,
NATHAN SMITH, INDIVIDUALLY;
ELLEN DONALDSON, INDIVIDUALLY;
WALTER W. SMITH, INDIVIDUALLY;
DIANNE W. SMITH, INDIVIDUALLY; AND
WALTER SMITH FAMILY FARM, LLC

PARISH OF WASHINGTON

STATE OF LOUISIANA

FILED: _____

DEPUTY CLERK

PETITION AND RULE TO SHOW CAUSE

The petition of RANDY "COUNTRY" SEAL, SHERIFF AND EX-OFFICIO TAX COLLECTOR OF WASHINGTON PARISH (hereinafter referred to as "SHERIFF"), through undersigned counsel, respectfully represents:

1.

Pursuant to the authority of Article VII, Section 3 of the Louisiana Constitution of 1974, the Sheriff of Washington Parish has been designated the single, local Sales and Use Tax Collector of Washington Parish by the various taxing bodies therein.

2.

Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; AND WALTER SMITH FAMILY FARM, LLC, were at all material times doing business in Washington Parish, Louisiana.

3.

Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; AND WALTER SMITH FAMILY FARM, LLC, are delinquent in the payment of and liable for Washington Parish Sales and Use Tax due for tax periods DECEMBER 2016 through AUGUST 2021, with

interest and penalties thereon.

4.

Under the Uniform Tax Code, because the defendants herein have failed to make tax reports, the Tax Collector can make an estimate of taxes due.

5.

Under Section 9:03 of the local taxing ordinances and also under the Uniform Tax Code, provision is made that delinquent taxes shall accrue interest at the rate of fifteen (15%) percent per annum until paid, to be computed from the first day of the month next following the month for which the tax is due; plus a penalty equal to five (5%) percent for each thirty (30) days of fraction thereof of the delinquency, not to exceed twenty-five (25%) percent of the aggregate of tax due, plus attorney's fees at the rate of ten (10%) percent of the aggregate tax, interest and penalty.

6.

Pursuant to the provisions of the local taxing ordinances and the Uniform Tax Code as set forth hereinabove, in addition to any amounts calculated as set forth hereinabove, if the dealer fails to make any required return or makes an incorrect return and the circumstances indicate willful negligence or intentional disregard of rules and regulations but no intent to defraud, then there shall be imposed in addition to any other penalties provided therein, a specific penalty of five (5%) percent of the tax or deficiency found to be due.

Petitioner alleges that in this instance, the defendants have failed to file or provide the required returns and that the circumstances indicate willful negligence; therefore, an additional penalty of five (5%) percent of the tax or deficiency found to be due is owed unto the SHERIFF.

7.

Pursuant to his authority under the taxing ordinances, the SHERIFF has determined the amount due by the defendant to be the sum of THIRTY-EIGHT THOUSAND SIX HUNDRED NINE AND 92/100 (\$38,609.92) DOLLARS, for delinquent Washington Parish

Sales and Use Taxes for the DECEMBER 2016 through AUGUST 2021 periods of delinquency, which sum includes taxes, interest calculated thereon through September 22, 2021, penalties including additional 10% for attorney's fees as provided in paragraph 5 herein and an additional 5% of the tax or deficiency as a penalty for defendants' willful negligence pursuant to paragraph 6 herein above, deficiencies and estimated court costs.

8.

The SHERIFF is entitled to all court costs in these proceeding and additional taxes, penalties and interest which may have accrued from the date of calculation stated above until date the rule is heard, together with interest, penalties, deficiencies and attorney's fees thereon.

9.

The SHERIFF further alleges that under Section 9:04 of the taxing ordinances, and pursuant to the authority of LSA-R.S. 47:1574, which are specifically pleaded herein, said defendants are required to show cause in not less than two (2) nor more than ten (10) days, exclusive of holidays, after service hereof, why the said defendants should not be ordered to cease from further pursuit of its business activity in Washington Parish until such time as defendants have paid the amounts due as set forth hereinabove, together with all costs of this proceeding, inclusive of additional penalties and attorney's fees.

10.

In the event that unpaid taxes sued upon are due by a corporation or a limited liability company (whether that corporation or limited liability company is named herein as a defendant or not) and there is an individual principal named as defendant herein, then this individual is made defendant in his capacity as officer, director or member of the corporation or limited liability company owing the taxes, as he has personally failed and/or refused to pay the Sales and Use Taxes as set forth hereinabove on behalf of the corporation or limited liability company. Because such individual has participated in unlawful conduct in his capacity as officer or director or member of the defendant corporation or limited liability company by failing or refusing to pay these taxes to petitioner, he is personally liable for the taxes due by

the corporation or limited liability company.


WHEREFORE, PETITIONER, RANDY "COUNTRY" SEAL, SHERIFF AND EX-OFFICIO TAX COLLECTOR OF WASHINGTON PARISH, prays that Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; AND WALTER SMITH FAMILY FARM, LLC, be ordered to show cause on a date and at an hour to be fixed by this Honorable Court:

- (1) Why judgment should not be rendered against Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; AND WALTER SMITH FAMILY FARM, LLC, in the full and true sum of THIRTY-EIGHT THOUSAND SIX HUNDRED NINE AND 92/100 (\$38,609.92) DOLLARS, for delinquent Washington Parish Sales and Use Taxes for the DECEMBER 2016 through AUGUST 2021 periods of delinquency, which sum includes taxes, interest calculated thereon through September 22, 2021, penalties, including an additional 10% for attorney's fees as provided in paragraph 5 herein, an additional 5% of the tax or deficiency as a penalty for defendants' willful negligence pursuant to paragraph 6 herein, deficiencies and estimated court costs; and in addition thereto, judgment for any taxes, penalties and interest which may have accrued from the date of calculation referenced above until date rule is heard, plus interest, penalty and attorney's fees thereon; judgment for all costs of this proceeding; and judgment for legal interest from the date of judicial demand until paid; and further show cause
- (2) Why Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; AND WALTER SMITH FAMILY FARM, LLC, **should not be ordered to cease from further business activities in Washington Parish, Louisiana**, until such time as defendant has paid to

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FEB 22 2021
11:15 AM

RANDY "COUNTRY" SEAL, SHERIFF AND EX-OFFICIO TAX COLLECTOR FOR THE PARISH OF WASHINGTON, in the form of certified funds, money order or exact cash through petitioner's attorneys of record, the sum of THIRTY-EIGHT THOUSAND SIX HUNDRED NINE AND 92/100 (\$38,609.92) DOLLARS, for delinquent Washington Parish Sales and Use Taxes for the DECEMBER 2016 through AUGUST 2021 periods of delinquency, which sum includes taxes, interest calculated thereon through September 22, 2021, penalties, including an additional 10% for attorney's fees as provided in paragraph 5 herein, an additional 5% of the tax or deficiency as a penalty for defendants' willful negligence pursuant to paragraph 6 herein, deficiencies and estimated court costs; and in addition thereto, payment of taxes, penalties and interest accruing from the date of calculation until the date the rule is heard, together with attorney's fees thereon, for all court costs of this proceeding, and for legal interest from the date of judicial demand until paid.

Respectfully Submitted,
ROSS F. LAGARDE, APLC



ROSS F. LAGARDE (#27542)
JEFFERY G. LAGARDE (#31823)
ALEXANDER L.H. REED (#37273)
2250 Gause Blvd. E, Suite 301
Slidell, Louisiana 70461
Telephone: (985) 605-0527
Facsimile: (985) 605-0526
Email: ross@rlagardelaw.com
jeff@rlagardelaw.com
alex@rlagardelaw.com
Attorney for Petitioner,
RANDY "COUNTRY" SEAL,
Sheriff and Ex-Officio Tax Collector of
Washington Parish

FILED
2023 MAR 24 PM 4:05
CLERK

RANDY “COUNTRY” SEAL, SHERIFF
AND EX-OFFICIO TAX COLLECTOR
OF WASHINGTON PARISH

22ND JUDICIAL DISTRICT COURT

VERSUS

NUMBER _____

JASON SMITH, INDIVIDUALLY,
NATHAN SMITH, INDIVIDUALLY;
ELLEN DONALDSON, INDIVIDUALLY;
WALTER W. SMITH, INDIVIDUALLY;
DIANNE W. SMITH, INDIVIDUALLY; AND
WALTER SMITH FAMILY FARM, LLC

PARISH OF WASHINGTON

STATE OF LOUISIANA

FILED: _____

DEPUTY CLERK

AFFIDAVIT

STATE OF LOUISIANA
PARISH OF WASHINGTON

BEFORE ME, the undersigned authority, personally came and appeared: JAMIE BUTTS, Auditor of the Sales Tax Department of RANDY “COUNTRY” SEAL, Sheriff and Ex-Officio Tax Collector of Washington Parish, who, after being duly sworn, did depose and state:

That affiant has authority to execute this affidavit on behalf of the Washington Parish Sheriff’s Office; and

That the facts as alleged in the petition in the captioned matter are true to the best of the affiant’s personal knowledge, information and belief; and

That the amount which is due by Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; AND WALTER SMITH FAMILY FARM, LLC, for unpaid Washington Parish Sales and Use Tax is as shown in the above and foregoing suit; and

THAT these amounts are based on amounts determined by audit, review, payment experience and/or amounts shown on Washington Parish Sales and Use Tax returns filed by Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W.

RECORDED
2021 OCT 14 PM 5:24

SMITH, INDIVIDUALLY; AND WALTER SMITH FAMILY FARM, LLC.

Sworn to and Subscribed
before me this 1 day
of October, 2021.

Jamie M. Butts
JAMIE BUTTS, Auditor
Washington Parish Sales & Use Tax Dept.

[Signature], NOTARY PUBLIC
NOTARY # 27542



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FILED UP CLERK
21 OCT 14 3:54

RANDY "COUNTRY" SEAL, SHERIFF
AND EX-OFFICIO TAX COLLECTOR
OF WASHINGTON PARISH

22ND JUDICIAL DISTRICT COURT

VERSUS

NUMBER _____

JASON SMITH, INDIVIDUALLY,
NATHAN SMITH, INDIVIDUALLY;
ELLEN DONALDSON, INDIVIDUALLY;
WALTER W. SMITH, INDIVIDUALLY;
DIANNE W. SMITH, INDIVIDUALLY; AND
WALTER SMITH FAMILY FARM, LLC

PARISH OF WASHINGTON

STATE OF LOUISIANA

FILED: _____

DEPUTY CLERK

ORDER

Considering the above and foregoing Petition:

IT IS ORDERED that Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; AND WALTER SMITH FAMILY FARM, LLC, show cause on the 5 day of NOV., 2021, at 9:00 o'clock A.m.:

- 1) Why judgment should not be rendered against Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; AND WALTER SMITH FAMILY FARM, LLC, in the full and true sum of THIRTY-EIGHT THOUSAND SIX HUNDRED NINE AND 92/100 (\$38,609.92) DOLLARS, for delinquent Washington Parish Sales and Use Taxes for the DECEMBER 2016 through AUGUST 2021 periods of delinquency, which sum includes taxes, interest calculated thereon through September 22, 2021, penalties, including an additional 10% for attorney's fees as provided in paragraph 5 of the petition, an additional 5% of the tax or deficiency as a penalty for defendants' willful negligence pursuant to paragraph 6 of the petition, deficiencies and estimated court costs; and in addition thereto judgment for taxes, penalties and interest accruing from the date of calculation until the

date the rule is heard, together with attorney's fees thereon; judgment for all court costs of this proceeding; judgment for legal interest from the date of judicial demand until paid; and show cause

- 2) Why Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; AND WALTER SMITH FAMILY FARM, LLC, should not be ordered to **cease from further business activities in Washington Parish, Louisiana**, until such time as defendant has paid to RANDY "COUNTRY" SEAL, SHERIFF AND EX-OFFICIO TAX COLLECTOR FOR THE PARISH OF WASHINGTON, in the form of certified funds, money order or exact cash through petitioner's attorney of record, the sum of THIRTY-EIGHT THOUSAND SIX HUNDRED NINE AND 92/100 (\$38,609.92) DOLLARS, for delinquent Washington Parish Sales and Use Taxes for the DECEMBER 2016 through AUGUST 2021 periods of delinquency, which sum includes taxes, interest calculated thereon through September 22, 2021, penalties, including an additional 10% for attorney's fees as provided in paragraph 5 of the petition, an additional 5% of the tax or deficiency as a penalty for defendant's willful negligence pursuant to paragraph 6 of the petition, deficiencies and estimated court costs; and in addition thereto payment of any tax, penalties and interest accruing from the date of calculation until the date the rule is heard, together with attorney's fees thereon, and payment for all court costs of this proceeding.

Franklinton, Louisiana, this 4 day of October, 2021.



JUDGE, 22ND JUDICIAL DISTRICT COURT
WASHINGTON PARISH

[SERVICE INSTRUCTIONS ON FOLLOWING PAGE]

PLEASE SERVE:

**ELLEN DONALDSON, Individually
And AS REGISTERED AGENT OF SERVICE FOR
WALTER SMITH FAMILY FARM, LLC
30157 Hwy 1055
Mt. Hermon, LA 70450**

**JASON SMITH, Individually
30157 Hwy 1055
Mt. Hermon, LA 70450**

**NATHAN SMITH, Individually
30157 Hwy 1055
Mt. Hermon, LA 70450**

**WALTER W. SMITH, Individually
30157 Hwy 1055
Mt. Hermon, LA 70450**

**DIANNE W. SMITH, Individually
30157 Hwy 1055
Mt. Hermon, LA 70450**

RANDY “COUNTRY” SEAL, SHERIFF
AND EX-OFFICIO TAX COLLECTOR
OF WASHINGTON PARISH

22ND JUDICIAL DISTRICT COURT

VERSUS

NUMBER 116207 DIV “H”

JASON SMITH, INDIVIDUALLY,
NATHAN SMITH, INDIVIDUALLY;
ELLEN DONALDSON, INDIVIDUALLY;
WALTER W. SMITH, INDIVIDUALLY;
DIANNE W. SMITH, INDIVIDUALLY; AND
WALTER SMITH FAMILY FARM, LLC

PARISH OF WASHINGTON

STATE OF LOUISIANA

REC'D FILED MP CLERK
21 DEC 28 AM 10:45

FILED: _____

DEPUTY CLERK

FIRST SUPPLEMENTAL AND AMENDED PETITION
AND RULE TO SHOW CAUSE

NOW INTO COURT, through undersigned counsel, comes Petitioner, RANDY “COUNTRY” SEAL, SHERIFF AND EX-OFFICIO TAX COLLECTOR OF WASHINGTON PARISH (hereinafter referred to as the “TAX COLLECTOR”), who supplements and amends his original Petition and Rule to Show Cause as follows:

1.

By amending Paragraph 2 of the original Petition and Rule to Show Cause to read as follows:

2.

Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; WALTER SMITH FAMILY FARM, LLC, and ANGUS LANE LLC, were at all material times doing business in Washington Parish, Louisiana.

3.

By amending Paragraph 3 of the original Petition and Rule to Show Cause to read as follows:

4.

Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH,

INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; WALTER SMITH FAMILY FARM, LLC, and ANGUS LANE LLC, are delinquent in the payment of and liable for Washington Parish Sales and Use Tax due for tax periods DECEMBER 2016 through AUGUST 2021, with interest and penalties thereon.

5.

Plaintiff adopts by reference, as if copied herein in extensor, all of the allegations, headings, paragraphs and information contained in his original Petition and Rule to Show Cause.

WHEREFORE, PETITIONER, RANDY "COUNTRY" SEAL, SHERIFF AND EX-OFFICIO TAX COLLECTOR OF WASHINGTON PARISH, prays that Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; WALTER SMITH FAMILY FARM, LLC, and ANGUS LANE LLC be ordered to show cause on a date and at an hour to be fixed by this Honorable Court:

- (1) Why judgment should not be rendered against Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; WALTER SMITH FAMILY FARM, LLC, and ANGUS LANE LLC in the full and true sum of THIRTY-EIGHT THOUSAND SIX HUNDRED NINE AND 92/100 (\$38,609.92) DOLLARS, for delinquent Washington Parish Sales and Use Taxes for the DECEMBER 2016 through AUGUST 2021 periods of delinquency, which sum includes taxes, interest calculated thereon through September 22, 2021, penalties, including an additional 10% for attorney's fees as provided in paragraph 5 herein, an additional 5% of the tax or deficiency as a penalty for defendants' willful negligence pursuant to paragraph 6 herein, deficiencies and estimated court costs; and in addition thereto, judgment for any taxes, penalties and interest which may have accrued from the date of calculation referenced above until date rule is heard, plus interest, penalty and

attorney's fees thereon; judgment for all costs of this proceeding; and judgment for legal interest from the date of judicial demand until paid; and further show cause

- (2) Why Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; WALTER SMITH FAMILY FARM, LLC, and ANGUS LANE LLC **should not be ordered to cease from further business activities in Washington Parish, Louisiana**, until such time as defendant has paid to RANDY "COUNTRY" SEAL, SHERIFF AND EX-OFFICIO TAX COLLECTOR FOR THE PARISH OF WASHINGTON, in the form of certified funds, money order or exact cash through petitioner's attorneys of record, the sum of THIRTY-EIGHT THOUSAND SIX HUNDRED NINE AND 92/100 (\$38,609.92) DOLLARS, for delinquent Washington Parish Sales and Use Taxes for the DECEMBER 2016 through AUGUST 2021 periods of delinquency, which sum includes taxes, interest calculated thereon through September 22, 2021, penalties, including an additional 10% for attorney's fees as provided in paragraph 5 herein, an additional 5% of the tax or deficiency as a penalty for defendants' willful negligence pursuant to paragraph 6 herein, deficiencies and estimated court costs; and in addition thereto, payment of taxes, penalties and interest accruing from the date of calculation until the date the rule is heard, together with attorney's fees thereon, for all court costs of this proceeding, and for legal interest from the date of judicial demand until paid.

[SIGNATURE ON FOLLOWING PAGE]

Respectfully Submitted,

ROSS F. LAGARDE, APLC



ROSS F. LAGARDE (#27542)

JEFFERY G. LAGARDE (#31823)

ALEXANDER L.H. REED (#37273)

2250 Gause Blvd. E, Suite 301

Slidell, Louisiana 70461

Telephone: (985) 605-0527

Facsimile: (985) 605-0526

Email: ross@rlagardelaw.com

jeff@rlagardelaw.com

alex@rlagardelaw.com

Attorney for Petitioner,

RANDY "COUNTRY" SEAL,

Sheriff and Ex-Officio Tax Collector of
Washington Parish

RANDY "COUNTRY" SEAL, SHERIFF
AND EX-OFFICIO TAX COLLECTOR
OF WASHINGTON PARISH

22ND JUDICIAL DISTRICT COURT

VERSUS

NUMBER _____

JASON SMITH, INDIVIDUALLY,
NATHAN SMITH, INDIVIDUALLY;
ELLEN DONALDSON, INDIVIDUALLY;
WALTER W. SMITH, INDIVIDUALLY;
DIANNE W. SMITH, INDIVIDUALLY; AND
WALTER SMITH FAMILY FARM, LLC

PARISH OF WASHINGTON

STATE OF LOUISIANA

FILED: _____

DEPUTY CLERK _____

ORDER

REC'D FILED MP CLERK
21 DEC 28 AM 10:46

Considering the above and foregoing Petition:

IT IS ORDERED that Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; WALTER SMITH FAMILY FARM, LLC, and ANGUS LANE LLC show cause on the 13th day of April, 2022, at 9:30 o'clock A.m.:

- 1) Why judgment should not be rendered against Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; WALTER SMITH FAMILY FARM, LLC, and ANGUS LANE LLC in the full and true sum of THIRTY-EIGHT THOUSAND SIX HUNDRED NINE AND 92/100 (\$38,609.92) DOLLARS, for delinquent Washington Parish Sales and Use Taxes for the DECEMBER 2016 through AUGUST 2021 periods of delinquency, which sum includes taxes, interest calculated thereon through September 22, 2021, penalties, including an additional 10% for attorney's fees as provided in paragraph 5 of the petition, an additional 5% of the tax or deficiency as a penalty for defendants' willful negligence pursuant to paragraph 6 of the petition, deficiencies and estimated court costs; and in addition thereto judgment for taxes, penalties and interest accruing from the date of

calculation until the date the rule is heard, together with attorney's fees thereon; judgment for all court costs of this proceeding; judgment for legal interest from the date of judicial demand until paid; and show cause

- 2) Why Defendants, JASON SMITH, INDIVIDUALLY; NATHAN SMITH, INDIVIDUALLY; ELLEN DONALDSON, INDIVIDUALLY; WALTER W. SMITH, INDIVIDUALLY; DIANNE W. SMITH, INDIVIDUALLY; WALTER SMITH FAMILY FARM, LLC, and ANGUS LANE LLC should not be ordered to **cease from further business activities in Washington Parish, Louisiana**, until such time as defendant has paid to RANDY "COUNTRY" SEAL, SHERIFF AND EX-OFFICIO TAX COLLECTOR FOR THE PARISH OF WASHINGTON, in the form of certified funds, money order or exact cash through petitioner's attorney of record, the sum of THIRTY-EIGHT THOUSAND SIX HUNDRED NINE AND 92/100 (\$38,609.92) DOLLARS, for delinquent Washington Parish Sales and Use Taxes for the DECEMBER 2016 through AUGUST 2021 periods of delinquency, which sum includes taxes, interest calculated thereon through September 22, 2021, penalties, including an additional 10% for attorney's fees as provided in paragraph 5 of the petition, an additional 5% of the tax or deficiency as a penalty for defendant's willful negligence pursuant to paragraph 6 of the petition, deficiencies and estimated court costs; and in addition thereto payment of any tax, penalties and interest accruing from the date of calculation until the date the rule is heard, together with attorney's fees thereon, and payment for all court costs of this proceeding.

Franklinton, Louisiana, this

4th day of

January, 2022

HON. ALAN ZAUNBRECHER
JUDGE, 22ND JDC DIV "H"
August J. Hand

[SERVICE INSTRUCTIONS ON FOLLOWING PAGE]

PLEASE SERVE:

**ELLEN DONALDSON, Individually
And AS REGISTERED AGENT OF SERVICE FOR
WALTER SMITH FAMILY FARM, LLC
30157 Hwy 1055
Mt. Hermon, LA 70450**

**JASON SMITH, Individually and
As REGISTERED AGENT OF SERVICE FOR
ANGUS LANE LLC
30157 Hwy 1055
Mt. Hermon, LA 70450**

**NATHAN SMITH, Individually
30157 Hwy 1055
Mt. Hermon, LA 70450**

**WALTER W. SMITH, Individually
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Mt. Hermon, LA 70450**

**DIANNE W. SMITH, Individually
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Mt. Hermon, LA 70450**