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BEFORE THE TENNESSEE CLAIMS COMMISSION
MIDDLE SECTION AT NASHVILLE

2016 FEB -2 P 3:13

VALLEY FORGE INSURANCE)
COMPANY,)

Claimant/Appellant,)

v.)

STATE OF TENNESSEE,)

Defendant/Appellee.)

Claim No. X20111118

On Mandate from the Tennessee Supreme
Court, No. M2013-00897-SC-R11-CV

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FINAL JUDGMENT ORDER

This matter is before the Claims Commission following the Tennessee Supreme Court's decision on appeal and issuance of mandate to the Claims Commission. Pursuant to the decision of the Tennessee Supreme Court on consolidated review in *Chartis Cas. Co., et al. v. State*, --- S.W.3d ---, 2015 WL 5766279 (Tenn. Oct. 2, 2015), the Claims Commission finds that (i) the prior Order entered in this cause by the Claims Commission on March 8, 2013, granting summary judgment to the State of Tennessee and dismissing the Claimant's claims for refunds of retaliatory taxes paid under protest for tax years 2005 and 2006 should be vacated, and (ii) Claimant Valley Forge Insurance Company, Appeal No. M2013-00897-SC-R11-CV, is entitled to and should be awarded judgments for full refunds of the retaliatory insurance taxes, penalties, and interest paid under protest for the tax years 2010 and 2011 that are the subject of this action, plus additional accrued interest.

It is, accordingly, ORDERED, ADJUDGED, and DECREED that the Claims Commissioner's Summary Judgment Order previously entered in this cause on March 8, 2013,

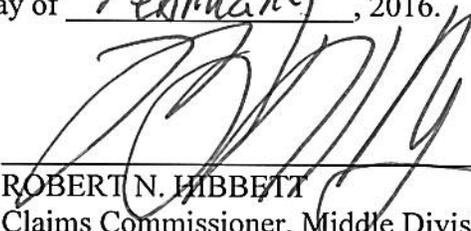
granting summary judgment to the State of Tennessee and dismissing Claimant's refund claims for tax years 2010 and 2011 be and hereby is **VACATED**.

It is **FURTHER ORDERED, ADJUDGED, and DECREED** that Claimant Valley Forge Insurance Company be and hereby is **AWARDED JUDGMENT** for and the State shall pay a total judgment of **\$19,235.87** as of December 31, 2015, for the following retaliatory insurance taxes, penalties, and interest paid under protest by Claimant for tax years 2010 and 2011, plus applicable interest thereon accrued at the rate of 5.25% per annum in accordance with Tenn. Code Ann. §§ 9-8-307(d) and 47-14-121(a)(1) from the respective dates of payment under protest as set forth below through the date of payment of the refunds:

- (i) \$8,312.27 paid under protest on August 19, 2011 for tax year 2010. The accrued interest due on the 2010 retaliatory taxes paid under protest on August 19, 2011 is \$1,906.98 through December 31, 2015, after which interest shall continue to accrue and shall be paid by the State in the amount of \$1.20 per day, through the date of payment; and
- (ii) \$7,499.00 paid under protest on February 23, 2012 for tax year 2011. The accrued interest due on the 2011 retaliatory taxes paid under protest on February 23, 2012 is \$1,517.62 through December 31, 2015, after which interest shall continue to accrue and shall be paid by the State in the amount of \$1.08 per day, through the date of payment.

It is **FURTHER ORDERED, ADJUDGED, and DECREED** that the costs of this action be and hereby are taxed to the State of Tennessee.

IT IS SO ORDERED this the 11 day of February, 2016.



ROBERT N. HIBBETT
Claims Commissioner, Middle Division

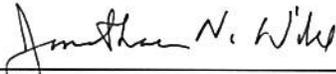
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CERTIFICATE OF SERVICE

This is to certify that a true and exact copy of the foregoing document has been served upon the following parties of record:

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This 16th day of Feb, 2016.

Paula Merrifield

PAULA MERRIFIELD
Administrative Clerk
Tennessee Claims Commission