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TAX APPEALS (REVENUE DEPARTMENT AND LOCAL SALES TAX DISPUTES)

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Title 69
TAX APPEALS
(REVENUE DEPARTMENT AND LOCAL SALES TAX DISPUTES)

Part I. Procedure and Practice before the Louisiana Board of Tax Appeals

Chapter 1. Preliminary Provisions

§101. Persons Authorized to Practice before the Board

A. The following persons are authorized to practice before the board:

1. any individual taxpayer or other contestant in a proceeding before the board may appear and act for himself or for a partnership of which he is a member, and a taxpayer corporation may be represented by a bona fide officer of the corporation, upon presentation of adequate identification to the board, in any proceedings to which the jurisdiction of the board shall extend;

2. attorneys at law, duly qualified and registered under the laws of the state, shall be entitled to represent any taxpayer or other contestant in any matter to which the jurisdiction of the board shall extend, provided that the board may, in its discretion, permit attorneys at law, duly qualified and registered under the laws of the several states or the District of Columbia to represent any taxpayer or other contestant in any matter to which the board's jurisdiction shall extend, in the same manner as such attorneys are permitted to practice in the courts of Louisiana certified public accountants, duly qualified and licensed under the laws of this state or public accountants, shall be entitled to represent any taxpayer or other contestant in any matter to which the jurisdiction of the board shall extend, provided that the board may, in its discretion, permit certified public accountants, duly qualified and licensed under the laws of the several states or the District of Columbia, and public accountants to represent any taxpayer or other contestant in any matter to which the board's jurisdiction shall extend, in the same manner as such certified public accountants and public accountants are permitted to practice in Louisiana;

3. enrolled agents duly qualified and licensed by the U.S. Department of the Treasury to represent taxpayers before all administrative levels of the Internal Revenue Service may represent any taxpayer or other contestant in any matter to which the jurisdiction of the board shall extend.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1080 (June 2015).

§103. Attorneys Enrolling *Pro Hac Vice*

A. Attorneys appearing *pro hac vice* are instructed to comply with rule XVII, section 13 of the rules of the

Louisiana Supreme Court in advance of appearing in any hearing before the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1080 (June 2015).

§105. Business Hours

A. The board's office is located at 627 North Fourth Street, Baton Rouge, LA 70802. The board's office will be open each business day, except for legal State and Federal holidays. All pleadings will be accepted and stamped filed between the office hours of 8:30 a.m. and 4:30 p.m.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1080 (June 2015).

Chapter 3. Rules Relating to Tax Matters

§301. Pleadings in General

A. Except as provided for in the rules related to electronic filing, an original and six conformed copies of all pleadings and memoranda shall be filed with the board in a state case (for local cases see §1101).

B. All pleadings are to be signed by the individual who files them. The capacity in which he is acting, his mailing address and telephone number shall be stated below the signature.

C. The signing of the pleading will be construed to be the individual's statement that he is duly authorized to represent the taxpayer, that the allegations of the petition are true and correct to the best of his information and belief and that the capacity in which he acts is properly stated.

D. All pleadings filed subsequent to the original petition shall be accompanied by a certificate of service certifying that such pleadings have been served on all opposing parties or parties in interest in the case.

TAX APPEALS (REVENUE DEPARTMENT AND LOCAL SALES TAX DISPUTES)

E. All pleadings in state cases shall have a caption substantively similar to the following:

**BOARD OF TAX APPEALS
STATE OF LOUISIANA**

.....
Petitioner

VS.

Department of Revenue
Respondent

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1080 (June 2015), amended LR 46:785 (June 2020).

§303. Fax Filing

A. The board will accept pleadings (not exhibits for trial) by facsimile only as provided for herein.

B. Within seven days, exclusive of legal holidays, after the board has received the facsimile transmission, the board must receive all of the following from the party filing by facsimile:

1. the original signed documents that were fax filed, together with the required six conformed copies;
2. the applicable filing fee, if any, under §329;
3. a fax transmission fee of \$5 per page faxed.

C. If the party complies with all of the requirements of this Rule, the filing shall be deemed complete at the time that the facsimile transmission is received by the board, but if the party fails to comply with all of these requirements then the facsimile filing shall have no force or effect.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1081 (June 2015).

§305. Payment under Protest Notice

A. If the petition is an appeal pursuant to a payment under protest, the taxpayer should insert on the transmitting cover letter a bold/all caps/red-font typed "PAYMENT UNDER PROTEST APPEAL" label.

B. The taxpayer should also mail a courtesy copy of the petition to the relevant collector at the same time that it is filed with the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1081 (June 2015).

§307. The Petition

A. The petition shall be comprised of numbered paragraphs of facts, and end with a prayer for the relief sought.

B. If the petition is an appeal for a redetermination of an assessment, a copy of the assessment shall accompany the petition and all copies of the petition. If the petition is for a determination of an overpayment, and the secretary has denied the request for a refund of the overpayment, then a

copy of the secretary's denial shall accompany the petition and all copies of the petition.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1081 (June 2015).

§309. The Answer

A. The allegations of the petition must be categorically answered in numbered paragraphs corresponding to those of the petition. The answer shall admit or deny the allegations of the petition and state in short concise terms the material facts upon which the defenses to the action asserted are based, and shall set forth any affirmative defenses. An answer containing a general denial will not be considered sufficient unless the secretary, in good faith, has no information available to the secretary to otherwise respond to the petition.

B. The answer shall contain a signed certificate stating that a copy of the answer has been mailed to the party filing the petition. Answers shall be filed within a period of 30 days from the date of service of the petition.

C. If no responsive pleading is timely filed, any party may file a motion to compel the filing of responsive pleadings. Any order mandating the filing of a responsive pleading may provide that default judgment may be rendered against any party who fails to comply with such order within the deadline stated in the order. A case may be set for a trial on the merits following the filing of an answer or following a status conference with the parties. No party, without leave of the board, may present a defense at trial if that party's answer has not been filed with the board and transmitted to the petitioner at least 15 days prior to trial or if it is otherwise untimely under the applicable deadline in the case's scheduling order.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1081 (June 2015), amended LR 46:785 (June 2020).

§311. Exceptions and Motions

A. Motions, rules and exceptions shall be in writing, shall be accompanied by an order or rule setting them for hearing and shall be served in accordance with these rules.

B. Motions, rules and exceptions shall be heard by the board by special setting, or referred to the merits of the case at the discretion of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1081 (June 2015).

§313. Service

A. All pleadings or documents filed which are required to be served on the opposing party may be served by first class U.S. mail, or registered (or certified) mail with return receipt. A certificate of such service in accordance with §301 shall be filed concurrently with the filing of such pleadings

or documents. Service may also be accomplished in accordance with any provision of the Code of Civil Procedure, or other applicable law.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1081 (June 2015), amended LR 46:785 (June 2020).

§315. Preliminary Matters

A. The board administrator shall preside over the following preliminary matters:

1. case reviews;
2. status conferences;
3. scheduling orders;
4. any other matters assigned by the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1081 (June 2015).

§317. Hearings

A. The board will hold hearings on state cases no less than two days per month on dates set by the board. The hearings will be held at the board's office in Baton Rouge, Louisiana or such other place designated by the board.

B. The board may issue a scheduling order for each case set for hearing before it. The scheduling order shall set dates and deadlines for pre-trial motions, setting/status conferences, and any other necessary matters. Failure to adhere to the provisions of the scheduling order, without the written permission of the board, may result in the dismissal of the appeal or other sanctions.

C. Requests for a continuance shall be by motion, in writing, state the reason for the continuance and state that the opposing party has been contacted and whether opposing party is agreeable to the continuance. If the party requesting the continuance was unable to contact the opposing party then that fact and what efforts were made to contact the opposing party shall be stated in the motion. An order setting the motion for hearing and an order granting the continuance shall be submitted at the same time as the motion requesting the continuance. The chairman, at his discretion, may grant or deny the motion without hearing or set the motion for hearing.

D. Request for consolidation of cases for hearing shall be by motion and in writing. The board, at its discretion, with or without a hearing, may grant a motion for consolidation of cases pending before the board.

E. The attendance of the parties at the hearing on the merits of a case is compulsory, unless excused by the board.

F. The rules of evidence followed by the district courts of Louisiana will be followed in hearings before the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1081 (June 2015), amended LR 46:785 (June 2020).

§318. Stipulations

A. Where pertinent facts are in dispute, the parties shall make a diligent effort to agree upon a stipulation of facts to be used in lieu of taking testimony.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1082 (June 2015).

§319. Subpoenas

A. Request for the board to issue subpoenas for attendance of witnesses at trial or at a deposition and/or for the production of books, papers and documents pertaining to the matter under inquiry shall be in writing. The subpoena shall be prepared by the party requesting it. The subpoena must be submitted to the board and signed by a member of the board.

B. The party requesting the subpoena is responsible for having the subpoena properly served.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1082 (June 2015).

§321. Memoranda

A. A memoranda or other brief is due on the date set by the board by via minute entry in open hearing or by order. In the event that no deadline is set by the board, the parties shall comply with the deadlines provided for in Rule 9.9 of the Louisiana Uniform Rules of Districts Courts.

B. The board may order, at its discretion, post-hearing memoranda following the hearing of cases by the board. All memoranda must be accompanied by a certificate of service by the party filing such stating that copies have been mailed, postage prepaid, to all opposing parties.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1082 (June 2015), amended LR 46:785 (June 2020).

§323. Computation of Time

A. Computation of the delays provided herein shall be as provided in LSA-C.C.P article 5059(A) and (B). A petition shall be deemed timely if filed with the board in the same manner and pursuant to the same provisions as those specified in section 5(d) of article X of the rules of the Louisiana Supreme Court or if fax filed in strict compliance with §303, or if electronically filed in accordance with Chapter 5 of this Part.

B. Therefore, a pleading properly mailed shall be deemed timely filed if mailed on or before the last day of the delay for filing. If the mailing is received by mail on the first legal day following the expiration of the delay, there shall be a rebuttable presumption that it was timely filed. In all cases

where the presumption does not apply, the timeliness of the mailing shall be shown only by an official United States postmark or cancellation stamp or by official receipt or certificate of mailing from the United States Postal Service, or bonafide commercial mail services such as Federal Express or United Parcel Service, made at the time of mailing which indicates the date thereof. Any other date stamp, such as a private commercial mail meter stamp, or label from an automated postal center, shall not be used to establish timeliness.

C. Anything personally filed or forwarded by private delivery or courier service shall be deemed timely filed only if received on or before the last day of the delay for filing.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1082 (June 2015), amended LR 46:785 (June 2020).

§325. Judgments

A. Copies of proposed judgments will be mailed or transmitted by facsimile or by previously utilized email address to all parties by the party submitting the judgment.

B. Judgments become final as provided by R.S. 47:1438.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1082 (June 2015), amended LR 46:786 (June 2020).

§327. Review of Decisions or Judgments of the Board

A. A judicial review of a decision or judgment of the board shall be in accordance with R.S. 47:1434.

B. Any appeal shall be taken in accordance with the law and any applicable court of appeal or Supreme Court rules.

C. There is no suspension or interruption of the time for appeal by a party filing a motion for new trial.

D. A return date on an appeal will not be set until the appellant has advanced the estimated costs due pursuant to C.C.P. art. 2126. The failure to pay any appeal costs due may result in the dismissal of the appeal in accordance with the provisions of the Code of Civil Procedure.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1082 (June 2015), amended LR 46:786 (June 2020).

§329. Filing Fees, Fees and Mileage of Witnesses

A. The board's filing fee schedule is as follows.

1. Initial filing of pleadings:

a. under \$10,000 in controversy (appealing an assessment)—no filing fee;

b. under \$10,000 in controversy (other matters)—\$40;

c. from \$10,000 to \$50,000 in controversy—\$300;
 d. over \$50,000 in controversy (and all local tax cases)—\$450 plus \$40 for each additional service requested.

2. All additional, supplemental, and other filings: amendments, motions, oppositions, memoranda, etc.:

a. under \$10,000 in controversy—\$20;

b. from \$10,000 to \$50,000 in controversy—\$40;

c. over \$50,000 in controversy (or local tax case)—\$60.

3. Additional, supplemental, and other filings:

a. state filings—\$2 per page over 25 pages;

b. local filings—\$4 per page over 15 pages.

4. Miscellaneous filings and requests:

a. all paper exhibits—\$2 per page;

b. all non-paper exhibits—\$5 each;

c. conformed or certified copies—\$5 per page;

d. judgment (with 1 certified copy)—\$40;

e. motion to appear *pro hac vice*—\$250;

f. request for a subpoena—\$25;

g. request to approve appeal bond or other security—\$300, but not less than: \$1 per each \$1,000 of security for review of a commercial surety bond, \$3 per each \$1000 of security for review of an irrevocable letter of credit, or \$1 per each \$100 of security for any other authorized means of security, provided that the total cost for approving and accepting a deposit into the registry of the board escrow account shall be set at \$300;

h. motion to file an *amicus curiae* brief—\$250;

i. motion for a new trial, for an amended judgment, for reconsideration of a judgment, or motion for review by the appellate court pursuant to R.S. 47:1434—\$165;

j. unless otherwise stated in the case scheduling order, these miscellaneous fees shall not apply in any state case with less than \$10,000 in controversy.

5. Any collector who files as a petitioner shall pay any amounts payable by a taxpayer in a local tax case, provided that the initial filing fee in any case filed pursuant to R.S. 47:337.101 shall be \$300. He shall also pay any applicable costs of service in all cases.

6. The chairman, at his discretion, may reduce or waive any fee in the interest of justice, and the board may suspend any fees or costs in a standing order.

7. Any motion, rule, or proposed order seeking to set, re-set, or continue a hearing on any contradictory rule, motion or exception, and all motions to fix, re-fix, or continue a case for trial on the merits shall be accompanied

by a filing fee of \$165 plus \$25 per additional service requested. Unless otherwise stated in the case scheduling order, this fee shall not apply in any case filed against a state collector, unless the motion was untimely pursuant to the outstanding scheduling order.

8. The board provides service pursuant to R.S. 47:1411. The cost of service by the board is included in the cost specified in §329.A.1-7, but all other matters requesting service or each additional service shall include a service fee of \$25.

9. A party requesting the additional service of a subpoena or other document by a sheriff's office shall remit a separate check payable in the correct amount to the relevant sheriff. Any party requesting service on the Secretary of State shall remit an additional \$50.

10. The board may provide by standing order that the filing fees pursuant to §329 of this Part. A shall be deemed an advance cost deposit, to be deposited into the board's escrow account and logged into the registry of the board. This deposit shall be considered assessed as a cost against the original petitioner upon the rendering of a judgment in the case, and any filing fees in state cases shall be then be considered self-generated revenue of the board and transferred from the board escrow Account to be deposited as filing fees pursuant to applicable law. If the judgment resolving a case instead taxes the depositing petitioner(s)' costs to another party, then the funds shall be refunded to the depositing petitioner from the board escrow account in accordance with the applicable judgment and following collection by the board of the applicable costs from the party against whom they were taxed.

B. Any witnesses subpoenaed, or whose deposition is taken under R.S. 47:1409, shall receive the same fees and mileage as witnesses in Louisiana district courts. Such fees and mileage and the expenses of taking such deposition shall be paid as follows.

1. In the case of witnesses for the secretary, such payments shall be the responsibility of the Department of Revenue. In the case of any other witnesses, such payments shall be made, subject to review by the board, by the party at whose instance the witness appears or is deposed.

2. No witness, other than one for the Department of Revenue, may be required to testify in any proceeding before this board until he shall have been tendered the fees and mileage to which he is entitled. The board may only recognize a subpoena issued pursuant to R.S. 47:1408.

C. The board may, on its own motion, issue a rule to show cause to any party concerning the non-payment of any cost or fee due to it pursuant to this rule. Following a hearing on such rule, notice for which has been served pursuant to R.S. 47:1411, the board may render judgment declaring the cost or fee to be a delinquent debt and/or dismissing the party's petition.

1. The board may also consider a motion to tax fees and costs in accordance with the rules of the *Louisiana Code*

of Civil Procedure in the same manner as provided for in a civil case in a district court.

2. Notwithstanding any other provision of this Paragraph, the board may also transmit by regular mail an invoice providing that non-payment will result in collection by the office of debt recovery pursuant to applicable law, and may also provide that failure to pay within 45 days of the written notice may result in dismissal of the pleading giving rise to the fee due.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1082 (June 2015), amended LR 46:786 (June 2020).

Chapter 5. Electronic Filing

§501. Electronic Filing System Approval

A. Persons authorized to practice before the board under §101 of this Part may register to electronically file documents as provided herein.

B. *Registered user* means persons authorized to practice before the board under §101 of this Part who have registered a username and password with the board's electronic filing system (the e-file system maintained by the Louisiana Clerks' Remote Access Authority unless otherwise provided by standing order of the board) who has completed any required training.

C. A registered user is responsible for all documents filed, and any fees or costs incurred in doing so, whether or not the registered user performs the physical act of filing such documents.

D. An electronically filed document has the same legal effect as a conventionally filed document.

E. The electronic filing of a document does not relieve the registered user of any legal duty to serve copies on parties as required by order, rule or statute.

F. An electronically filed document must not contain a virus, malware, encryption, public key infrastructure, password or any other type of rights management when uploaded.

G. The secretary clerk, or her designee, may reject an electronically filed document for nonconformance with this Rule or any other rule in this Part.

H. The registered user's username and password constitute the registered user's signature on an electronically filed document. The registered user must also include the notation, "/s/", and the registered user's name in the space where the registered user's signature would otherwise appear on the electronically filed document.

I. Signature(s) on an electronically filed document shall have the same legal effect as any signature(s) on a conventionally filed document.

J. Documents may be electronically filed at any time and shall be deemed filed with the board at the date and time

of the electronic filing. However, documents electronically filed after 4 P.M. Central Time will be processed beginning at 9 A.M. Central Time on the next day of business.

K. An electronically filed document will be considered timely filed if electronic filing is fully completed at any time before 12, midnight central time on or before the date on which the document is due unless another specific time is mandated by order, rule or statute.

L. If an electronically filed document has been rejected by the secretary clerk, the registered user will have seven calendar days from the date of transmission by the secretary clerk, or her designee, to the registered user of the electronically mailed notification of the rejection to re-file the document(s) either electronically or conventionally.

M. A properly re-filed document will retain the date and time of its original electronic filing.

N. The board shall by standing order fix the monthly, daily, and/or per page subscription costs of the electronic filing service and/or electronic records viewing service.

O. The board may elect to participate in the Louisiana Clerks' of Court Remote Access Authority uniform filing system, and may issue a standing order to effectuate such filing.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1083 (June 2015), amended LR 46:786 (June 2020).

Chapter 7. Claims against the State

§701. Petition

A. Any person who has a claim against the state of Louisiana, as provided by R.S. 47:1481, shall initiate same by petition in the following form.

1. A caption as follows:

**BOARD OF TAX APPEALS
STATE OF LOUISIANA**

.....

Petitioner

VS.

Department of Revenue

Respondent

2. Petition for claim against the State under R.S. 47:1413:

- a. proper allegations showing jurisdiction in the board;
- b. clear and concise statement of the nature and the amount of the claim;
- c. a prayer, setting forth the relief sought by the petitioner;
- d. the signature of the petitioner or that of his counsel. The signature of the counsel shall be in individual and not as a firm name. The name and mailing address of the petitioner or of counsel shall be typed or printed immediately following the signature;

- e. a verification of the petitioner, a partner, or a bona fide officer of the corporation.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1083 (June 2015), amended LR 46:787 (June 2020).

§703. Burden of Proof

A. The burden of proof shall always rest with the person presenting the claim.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1083 (June 2015).

§705. No Appeal Form Action of the Board

A. As provided by R.S. 47:1486, an action of the board rejecting or refusing to approve a claim under R.S. 47:1481 may not be appealed to the courts.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1083 (June 2015).

§707. Alternative Filing Option

A. A claim against the state pursuant to R.S. 47:1481 for taxes erroneously paid may additionally be filed with the secretary of the Department of Revenue on forms prescribed by the secretary pursuant to the provisions of R.S. 47:1481(B)(3). The date of any such filing with the department shall be deemed the date of filing of the claim with the board. This is an optional procedure, and does not restrict any right to file directly with the board.

B. If a claim filed with the department is agreed with by the department, then it shall submit to the board a proposed consent judgment attached with the submitted claim. Any consent judgment will include a signed stipulation by the secretary, or the secretary's designee, of the applicable facts and law upon which they relied in consenting to the claim.

C. Rejection of a Claim

1. If the department does not agree with a claim filed with the department then it shall send a notice of denial to the claimant by certified mail at the address provided in the claim detailing its reasons for denial, and notifying the claimant that it has 60 days from the mailing of that notice to file its claim with the board.

2. If a claimant fails to file its claim with the board in accordance with §701 within 60 days of notice of denial by the department, then the department may file a motion of dismissal. The board shall transmit a notice by regular mail to the claimant of any hearing set on a motion for dismissal pursuant to this provision, and the motion shall be granted if the claimant fails to properly file its claim in accordance with §701 prior to the date set for hearing of the motion.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 46:787 (June 2020).

Chapter 9. Board Operations

§901. General Rule

A. Where any of the rules herein adopted are of a general nature they shall be applicable to all matters within the jurisdiction of this board and apply to all hearings held by the board.

B. The board reserves the right to amend, modify, waive or supplement these rules in the interest of justice.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1083 (June 2015).

§903. Board Chairman

A. The chairman shall serve as the chief administrative officer of the board, and except as otherwise provided by law or rule, or as otherwise directed by a majority vote of the board, he shall supervise its regular operations.

B. The chairman shall preside over all board meetings or hearings. He shall rule on all evidentiary matters, which may only be overruled by a majority vote of the board upon the motion of any member.

C. The chairman may sign any judgment or order that codifies an action previously agreed at a meeting of the board. The chairman may also grant, without hearing, any motion consented to by all parties.

D. The chairman may exercise all other powers authorized by law, rule, or a majority vote of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1084 (June 2015), amended LR 46:787 (June 2020).

§905. Board Vice-Chairman

A. The board member other than the chairman with the longest continuous service on the board shall be its vice-chairman.

B. Whenever the chairman is absent, the vice-chairman shall preside. If the chairman has been recused from consideration of a case, the vice-chairman will assume the chairman's duties in relation to that case.

C. A majority of the board, or the chairman may, delegate other responsibilities and duties to the vice-chairman.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1084 (June 2015), amended LR 46:787 (June 2020).

§907. Administrative Fees and Costs

A. The board's administrative fees or costs are as follows.

1. The appellant is responsible for paying the stenographic fee for preparing a transcript, prepared by the board-approved stenographer at the rate of \$6 per page.

2. The board will furnish a copy of the transcript to the appellee at a cost of \$2 per page.

3. No transcripts or copies will be furnished and a record will not be lodged until all costs are fully paid by the relevant party.

4. The appellant shall pay the board \$3 per page for all regular copies or duplicates of the record sent to the appellate court, \$2 per page for filing of the transcript, the relevant costs for all certified pages, and all other related fees. If an appellee requests that the record be supplemented then it shall bear these fees for the additional pages.

5. Any other copying requests from the board shall be charged at the rate of \$1 per page.

6. The appellant shall pay the board a fee of \$5 per included index page, and a delivery fee of \$25 plus \$5 per volume.

7. The board may, for good cause, waive administrative fees and costs, except for the stenographic fees in §907.A.1.

B. When the board transmits the record of a case to an appellate court, the party seeking judicial review shall pay the board's copying charge for any necessary copies.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1084 (June 2015).

§909. Employees

A. Except as otherwise directed by a majority of BTA members after due notice, the job title, classification and pay of any employee whose position was in the classified service prior to the effective date La. Const. art. V. Sec. 35 shall follow the procedures and rules applicable in the state's classified service, including the provisions concerning annual pay adjustments. A majority of BTA members may overturn any action related to the dismissal or suspension of an employee of the administrative program covered by the provisions of this section. Any pay adjustments for employees in the administrative program shall be subject to approval by a majority of BTA members.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 46:788 (June 2020).

Chapter 11. Local Tax Division

§1101. General Provisions

A. The procedural rules of the board are hereby made applicable to the Local Tax Division, but may be varied by standing order of the local tax judge and shall be subject to the provisions of R.S. 47:1403 concerning the authority of the local tax judge over all cases assigned to it by law.

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B. For the purposes of a case in the local tax division, “local collector” shall be substituted for the references in §§307 and 309 to the “secretary”, and the name of the relevant local collector’s agency shall be substituted for the reference to the “Department of Revenue” in the sample caption.

C. For the purposes of a case in the local tax division, only three conformed copies of all pleadings and memoranda shall be required to be filed, together with the original, plus copies for any additional service requested.

D. For the purposes of a case in the local tax division, the parties shall comply with Uniform District Court rules 1.5, 6.1, 9.5, 9.7-9.10, 9.12-9.13, 9.15-9.18 and chapter 10,

unless otherwise provided for by the local tax judge pursuant to rule 1.4.

E. As provided in R.S. 47:1403(A)(3), the local tax judge shall exercise all jurisdiction, authority, and powers of the board and its chairman as related to the local tax division, with supervision and control of all matters related to the local tax division. The local tax judge shall be the appointing authority of the local tax division.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1413.

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Tax Appeals, LR 41:1084 (June 2015), amended LR 46:788 (June 2020).