

DECLARATION OF EMERGENCY

Department of Civil Service Board of Tax Appeals

Computation of Time

The Louisiana Board of Tax Appeals is exercising the emergency provisions of the Administrative Procedure Act [R.S. 49:953(B)] to amend and re-promulgate Rule 13 of its standing rules.

This Rule is to be promulgated in accordance with R.S. 47:1413, which states: "In all other matters regarding the conduct of its hearings, the board may prescribe and promulgate rules and regulations not inconsistent with law or the provisions of this chapter, which rules and regulations when prescribed, adopted, and promulgated shall be binding upon parties litigant in any cause over which the jurisdiction of this board shall extend."

This Emergency Rule is necessary due to the board's move on May 1, 2015 into the Iberville State Office Building, 627 N. Fourth St., Baton Rouge, LA 70802.

The Board's new mailing address will be Board of Tax Appeals, P.O. Box 3217, Baton Rouge, LA 70821. The new telephone number will be 225-219-3145, and new fax number will be 225-219-3150.

The closure of the office for moving together with delays from mail forwarding would otherwise cause filings to be unduly delayed. The timeliness of filing is of critical importance to a citizen with business before the board due to strict prescriptive periods.

Therefore the board finds a need to adopt a filing rule consistent with the filing rule used by the Louisiana Supreme Court, which allows for the official postmark to be used as sufficient proof of timely filing. Without this change the public welfare of the citizens of Louisiana would be harmed due to their board filings being deemed untimely due to delivery delays.

This Declaration of Emergency is effective April 20, 2015, and shall remain in effect for the maximum period allowed under the Administrative Procedure Act.

Due to the scheduled closure of its offices, the Board hereby declares April 27, 2015, April 30, 2015 and May 1, 2015 as legal holidays for the purposes of evaluating the timeliness of filings with the board.

Effective April 20, 2015, BTA Rule 13 is amended and re-stated as follows.

Rule 13: Computation of Time

Computation of the delays provided herein shall be as provided in LSA-C.C.P Article 5059. 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 board Rule 3.1.

Therefore, a filing 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 by official receipt or certificate of mailing from the United States Postal Service made at the time of mailing

which indicates the date thereof, and shall not include only a self-metered postmark. For the purpose of this rule, the term "by mail" applies only to the United States Postal Service.

Anything 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.

Judge Tony Graphia, (Ret.)
Chairman

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