

**BOARD OF TAX APPEALS  
STATE OF LOUISIANA**

**INTERNATIONAL RIVERCENTER  
LESSEE, L.L.C.**

**PETITIONER**

**DOCKET NO. 12329D**

**KIMBERLY L. ROBSINSON, IN HER  
CAPACITY AS SECRETARY OF THE  
DEPARTMENT OF REVENUE**

**RESPONDENT**

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**JUDGMENT**

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On November 3, 2021, this matter came before the Board for hearing on the Peremptory Exception Raising the Objection of Peremption and Declinatory Exception Raising the Objection of Lack of Subject Matter Jurisdiction with Incorporated Memorandum filed by Kimberly L. Robinson, in her Capacity as Secretary of the Department of Revenue (“Department”). Presiding at the hearing were: Judge Tony Graphia (Ret.), Chairman, and Board Members Cade R. Cole and Francis J. “Jay” Lobrano. Present before the Board were Aaron Long attorney the Department and Jesse R. Adams, III, attorney for International Rivercenter Lessee, L.L.C. (“Petitioner”). At the conclusion of the hearing, the Board took the matter under advisement. The Board now renders Judgment for the reasons set forth herein.

The Department established that it issued Assessments to Petitioner on December 30, 2014. This appeal was not filed until February 26, 2020, well beyond the 60 days to appeal provided for in La. R.S. 47:1565. Petitioner’s petition is that the Assessments were failed to conform to the requirements of the statute.

La. R.S. 47:1565 requires that the notice of assessment “inform the taxpayer of the assessment and that he has sixty calendar days from the date of the notice to either pay the amount of the assessment or to appeal to the Board of Tax Appeals for a redetermination of the assessment.” On the front, both Assessments state: “This assessment will become final in 60 calendar days from the date of this assessment.” On the back, both Assessments there is language stating:

To avoid the distraint procedure, you must, within 60 calendar days from the date of this notice, do one of the following:

1. Pay the assessment in full to the Louisiana Department of Revenue . . . .
2. Pay the assessment under protest, pursuant to R.S. 47:1576. . . .
3. File a formal petition with the Louisiana Board of Tax Appeals . . . .

The Notices of Assessment comply with the requirements of La. R.S. 47:1565. Therefore they are final Assessments and Petitioner failed to timely file their appeal with the Board.

Accordingly, IT IS ORDERED, ADJUDGED, AND DECREED that the Exceptions of Peremption and Lack of Subject Matter Jurisdiction are GRANTED, and the Petition is hereby DISMISSED

JUDGMENT RENDERED AND SIGNED in Baton Rouge, State of Louisiana, this day 13 January 2022.

  
**JUDGE TONY GRAPHIA (RET.), CHAIRMAN  
LOUISIANA BOARD OF TAX APPEALS**