BOARD OF TAX APPEALS
STATE OF LOUISIANA
LOCAL TAX DIVISION

KATHLEEN McCRAY

Petitioner

VERSUS B.T.A DOCKET NO. L02768

ASSESSOR ERROLL G. WILLIAMS,
ORLEANS PARISH ASSESSOR

and

LOUISIANA TAX COMMISSION

Respondents

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JUDGMENT ON EXCEPTIONS
WITH WRITTEN REASONS

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On September 29, 2026, this matter came before the Board for hearing on the Exception of Prescription filed by Erroll G. Williams, in his capacity as the Assessor for the Parish of Orleans, State of Louisiana ("Assessor") and the Exception of Prescription and Motion to Strike filed by the Louisiana Tax Commission ("LTC"),[1] with Local Tax Judge Francis J. "Jay" Lobrano presiding. Appearing before the Board were: Jennifer McCray ("Taxpayer"), representing herself, Reese Williamson, attorney for the Assessor, and Drew Hoffman, attorney for the Louisiana Tax Commission ("LTC"). At the conclusion of the hearing, the Board took the matter under advisement. In accordance with the attached Written Reasons, the Board now issues the following Judgment:

IT IS ORDERED, ADJUDGED, AND DECREED that the Assessor's Exception of Prescription is SUSTAINED.

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[1] The LTC adopted the Exception of Prescription filed by the Assessor.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the LTC's Exception of Prescription is SUSTAINED.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Motion to Strike filed by the LTC is DENIED AS MOOT.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Judgment is hereby rendered in favor of the Assessor and the LTC, and against the Taxpayer.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Petition be and is hereby DISMISSED.

JUDGMENT RENDERED AND SIGNED AT BATON ROUGE, LOUISIANA, THIS 5th DAY OF NOVEMBER, 2026.

FOR THE BOARD:



CHAIRMAN FRANCIS J. "JAY" LOBRANO
LOCAL TAX JUDGE
LOUISIANA BOARD OF TAX APPEALS

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WRITTEN REASONS
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Background

This is correctness challenge to the valuation of property by the Assessor. The subject property is located at 4121 Magazine Street, New Orleans, Louisiana 70115

[1] The LTC adopted the Exception of Prescription filed by the Assessor.

(the "Property"). The tax year at issue is 2026. For 2026, the Assessor assessed the property at a total value of $1,114,100.00. Of that total, the Assessor valued the land at $202,500.00 and the improvements at $911,600.00. The Assessor's valuation is shown in Assessment No. 614201119 (the "Assessment").

The Taxpayer filed a protest with the Orleans Parish Board of Review. The Board of Review agreed with the Taxpayer as to the value of the improvements. The Board of Review accordingly redetermined the value of the improvements to be $672,500.00. The Board of Review affirmed the valuation of the land.

The Assessor appealed from the Board of Review to the LTC. The LTC docketed the Assessor's appeal as LTC Docket No. 25-22176-005. The LTC's independent appraiser evaluated the Property and agreed with the Board of Review's determination as to the improvements ($672,500.00). However, the LTC re-instated the Assessor's original valuation. The LTC issued its decision on April 10, 2026.

On May 11, 2026, the Taxpayer electronically submitted a copy of the Restricted Use Appraisal Report prepared for the LTC by the LTC's appraiser Reid Duval to this Board. Taxpayer identified her submission as an appeal of an assessment of tax by the state (i.e. the Louisiana Department of Revenue). She did not submit her documents to the Local Tax Division. On May 12, 2026, the Board rejected the Taxpayer's document. A rejection notice was emailed to the Taxpayer at 10:54 AM. The rejection notice included instructions to correct the submission and re-file with the Local Tax Division. However, the Taxpayer took no corrective action.

On June 3, 2026, the Taxpayer electronically filed the Petition presently under consideration. On July 16, 2026, the Assessor filed an Exception of Prescription. On July 21, 2026, the LTC also filed an Exception of Prescription, in which the LTC adopted the Exception pled by the Assessor. The Assessor and the LTC argue that the Petition filed June 3, 2026 was untimely under the prescriptive period provided for La. R.S. 47:1998(A)(1)(a), and that Taxpayer's May 11, 2026 rejected submission

was not corrected within the seven-day period provided for in the Board's electronic filing rules.

At the hearing, the Taxpayer's son, Casey McCray, stated that he had helped his mother with electronically submitting her documents on May 11, 2026.[2] He confirmed receipt of the emailed notice of rejection. He explained that, unfortunately, the rejection escaped their attention amidst other emails and they did not notice the submission had been rejected until after the seven-day curative period had already elapsed. Mr. McCray further explained that the Taxpayer understood that her Petition was late and represented that she was simply asking the Board for leniency given her circumstances and unfamiliarity with the appeal procedure.

Discussion

Prescription

La. R.S. 47:1998(A)(1)(a) provides the relevant deadline for appealing from a decision of the LTC in a property tax valuation dispute, stating:

> Any taxpayer or bona fide representative of an affected tax-recipient body in the state dissatisfied with the final determination of the Louisiana Tax Commission under the provisions of R.S. 47:1989 shall have the right to institute suit within thirty days of the entry of any final decision of the Louisiana Tax Commission in the district court for the parish where the Louisiana Tax Commission is domiciled or the district court of the parish where the property is located for review of the correctness of an assessment by an assessor. Any taxpayer who owns property assessed in more than one parish may institute this suit in either the district court for the parish where the tax commission is domiciled or the district court of any one of the parishes in which the property is located and assessed, provided at least twenty-five percent of the parishes where the property is located are named in the suit. However, if at least twenty-five percent of the parishes are not named in the suit, then suit shall be filed in the parish where the property is located.

The LTC issued its decision on April 10, 2026. Thirty calendar days from that date was May 10, 2026. May 10, 2026 was a Sunday. Accordingly, the deadline for

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[2] Mr. McCray's statements were not objected to by counsel for the Assessor or the LTC.

filing rolled over to the next non-holiday, which was May 11, 2026. Thus, if the Taxpayer can rely on a May 11, 2026 filing date, the Petition would not be prescribed.

The May 11, 2026 submission was not in proper form and was rejected. Board Rule 17 provides a mechanism for correcting a rejected efiling, which is codified as LAC 69:I.501(L) and (M), and states:

> 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.

In accordance with LAC 69:I.501(L) and (M), the Board notified Taxpayer of the rejection on May 12, 2026. The Taxpayer did not correct the rejected filing. Her next action was to file her Petition on June 3, 2026.

Unfortunately, there is nothing in the text of LAC 69:I.501(L) or (M) that provides for leniency under the facts presented. Nor has the Board encountered an legal basis for excusing noncompliance in the Board's search of the jurisprudence.[3] There are no decisions interpreting the Board's electronic filing rules. In addition, although the Board's rules are modeled on the electronic filing rules of our Supreme Court, and those rules been cited in roughly twenty cases,[4] none of those decisions cite to Louisiana Supreme Court Rule XLII, §7 (A) through (C), which is the provision

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[3] The Board expressly declines the Assessor's invitation to rely on decisions interpreting fax filing rules. The two rules are distinct from each other, both in the language employed and the circumstances to which they are intended to apply. For example, in *Ferguson Enterprises, LLC v. Department*, B.T.A. Docket No. 13416C (La. Bd. Tax App. 8/17/23); 2023 WL 9290318, the Board decided that the word "received," as used in its fax filing rule, meant that the Board had to actually come into possession of the original documents within seven days of receiving a fax filing. The taxpayer in *Ferguson* provided a postmark showing they had mailed the required documents within seven days of the fax. Here, the Taxpayer is not relying on a postmark date to show that they mailed a corrected filing. If they were, then the Board would be called to interpret entirely different language. The Board's electronic filing rule does not use the term "received" or "delivered."

[4]

on which the operative language at issue here is modeled.[5] Absent any legal basis for excusing the Taxpayer's non-compliance with the Board's rules, the Board finds that the Exceptions of Prescription filed by the Assessor and the LTC must be sustained.

Conclusion

For the foregoing reasons, the Board finds that the Taxpayer's Petition is prescribed. The Petition filed on June 3, 2026 was untimely. The Taxpayer's May 11, 2026 submission was rejected and was not corrected. There is no legal basis for excusing the Taxpayer's noncompliance with the Board's electronic filing rules. Accordingly, the Board's Judgment has sustained the Exceptions and dismissed the Petition. Finally, the Board's Judgment reflects that the dismissal of the Petition renders the LTC's Motion to Strike Moot.[6]

BATON ROUGE, LOUISIANA, THIS 5th DAY OF NOVEMBER, 2026.

FOR THE BOARD:

CHAIRMAN FRANCIS J. "JAY" LOBRANO
LOCAL TAX JUDGE
LOUISIANA BOARD OF TAX APPEALS

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5 Specifically, Louisiana Supreme Court Rule XLII, §7 (A) through (C) provide:

> A. If an electronically filed document has been rejected by the Clerk of Court, the Registered User and those Registered Users designated by the electronically filing Registered User will receive notification of the rejection in the Filing Confirmation together with a written reason as to why the electronically filed document was rejected.
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> B. If an electronically filed document has been rejected by the Clerk of Court, the Registered User will have seven (7) calendar days from the date of transmission by the Clerk of Court to the Registered User of the electronically mailed Filing Confirmation to re-file the document(s) either electronically or conventionally.
>
> C. A properly re-filed document will retain the date and time of its original electronic filing.

6 The LTC moved to strike the attachments to the June 3, 2026 Petition. The LTC noted that the administrative record had not been lodged, and that review of the decision is confined to the record created before the LTC. *Williams v. Opportunity Homes Ltd. P'ship*, 2017-0955 (La. 3/13/18), 240 So. 3d 161, 166 (citing La. R.S. 49:964(F); *Panacon v. Louisiana Tax Commission*, 97–2093 at p. 4, 747 So.2d at 574; *Metro Riverboat Associates, Inc. v. Louisiana Gaming Control Board*, 01-0185, p. 7 (La. 10/16/01), 797 So.2d 656, 661).