
ELECTIONS - LOUISIANA

Irvin v. Brown

Court of Appeal of Louisiana, Fourth Circuit - July 28, 2017 - So.3d - 2017 WL 3205858 - 2017-0614 (La.App. 4 Cir. 7/28/17)

Plaintiffs brought election suit against parish assessor candidate for falsely certifying his Notice of Candidacy.

The District Court rendered judgment in favor of candidate. Plaintiffs appealed.

The Court of Appeal held that candidate failed to provide sufficient evidence to rebut plaintiffs' prima facie case.

Plaintiffs who objected to candidacy of parish assessor candidate in election suit established prima facie case that candidate had neither filed his state and federal income tax returns nor requested an extension, shifting burden to candidate of proving that attestations in his Notice of Candidacy form, that he was not required to file returns, were true.

Parish assessor candidate failed to meet his burden of proving that he did not falsely certify on his Notice of Candidacy form that he was not obligated to file state and federal tax returns, where he did not dispute that he did not file tax returns, he did not provide any documentary evidence supporting his position, and he admitted that his company, of which he was the sole proprietor, made "some money.

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