Civil District Court for the Parish of Orleans

STATE OF LOUISIANA

No: 2026 - 07363 Division - Section: E-07

PAUL, WANDA

versus

LAWES, MARK ET AL

Date Case Filed: 8/13/2026

NOTICE OF SIGNING OF JUDGMENT

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In accordance with Article 1913 C.C.P., you are hereby notified that Judgment in the above entitled and numbered cause was signed on August 18, 2026

New Orleans, Louisiana

August 18, 2026

MINUTE CLERK

CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS

STATE OF LOUISIANA

No. 2026-07363 **DIVISION "E"** **SECTION 7**

WANDA PAUL

VERSUS

MARK LAWES, ET AL

FILED: ____________________ ____________________
DEPUTY CLERK

REASONS FOR JUDGMENT

This matter came before the Court for trial in Division "E", on August 17, 2026, at 10:00 a.m., pursuant to Wanda Paul's *Petition for Action Objecting to Candidacy*. At the conclusion of the trial, at 1:31 p.m., the Court orally rendered Judgment with Reasons for Judgment. The Court now issues Written Reasons for Judgment.

On August 5, 2026, Defendant Mark Lawes filed a Notice of Candidacy (Qualifying) form declaring his candidacy for Constable of First City Court for the City of New Orleans. On August 13, 2026, Ms. Paul filed a petition objecting to Mr. Lawes's candidacy. Ms. Paul alleged that Mr. Lawes falsely certified paragraph nine of his Notice of Candidacy form. Under that paragraph, Lawes swore before a notary public "that for each of the previous five tax years, I have filed my federal and state income tax returns, have filed for an extension of time for filing . . . , or was not required to file either a federal or state income tax return or both." The language on the Notice of Candidacy form mirrors that of Louisiana Revised Statute 18:463(A)(2)(a)(iv) that requires any candidate not running for U.S. Senate or Congress to certify "that for each of the previous five tax years, he has filed his federal and state income tax returns, has filed for an extension of time for filing . . . or was not required to file either a federal or state income tax return or both."

At trial, Plaintiff introduced a copy of the response of the Louisiana Department of Revenue ("LDR") to a public records request which showed that Mr. Lawes did not file income taxes in 2021. The affidavit of Antonio C. Ferachi of the LDR was submitted authenticating the department's response to the public records request.

"Because election laws must be interpreted to give the electorate the widest possible choice of candidates, a person objecting to candidacy bears the burden of proving that the candidate is disqualified." *Ogden v. Gray*, 2012-1314 (La. App. 4 Cir. 9/11/12), 99 So. 3d 1088, 1091, *writ* *denied,* 2012-2041 (La. 9/17/12), 98 So. 3d 315. "Although Louisiana law favors candidacy, once an objector makes a *prima facie* showing of grounds for disqualification, the burden shifts to the defendant to rebut the showing." *Henry v. Bell*, 2023-0543 (La. App. 4 Cir. 8/25/23), 371 So. 3d 566, 569-70 (internal citation and quotations marks omitted). "[T]he statutory provisions and jurisprudence support a finding that the burden of proof shifts to the candidate to prove the truth of his or her attestations—including that he or she was not required to file either federal or state tax returns or both." *Irvin v. Brown*, 2017-0614 (La. App. 4 Cir. 7/28/17), 367 So. 3d 640, 643, *writ denied*, 2017-1327 (La. 8/2/17), 222 So. 3d 720; *see also, Henry*, 371 So. 3d at 570-71. Once the burden shifts to the defendant, the defendant has the burden to "to present <u>sufficient</u> evidence to overcome the other party's *prima facie* case" for disqualification under Louisiana Revised Statute 18:492. *Landiak v. Richmond*, 2005-0758 (La. 3/24/05), 899 So. 2d 535, 542 (emphasis added).

The evidence introduced by Plaintiff demonstrate that the LDR could not confirm the filing of Mr. Lawes's 2021 state tax return. As the Fourth Circuit has generally held that such LDR records were sufficient for a plaintiff to establish a *prima facie* case in similar election contest cases, the Court found that Ms. Paul presented a *prima facie* case to disqualify Mr. Lawes. *See Henry*, 371 So. 3d at 570; *Ellison v. Whitten*, 2020-0377 (La. App. 4 Cir. 8/11/20), 365 So. 3d 107, 110; *Smith v. Charbonnet*, 2017-0634 (La. App. 4 Cir. 8/2/17), 224 So. 3d 1055, 1059, *writ denied,* 2017-1364 (La. 8/7/17), 222 So. 3d 722. The burden then shifted to Mr. Lawes to prove by sufficient evidence that the information contained in his Notice of Candidacy was true and correct. *See, e.g., Henry*, 371 So. 3d at 571.

"[A] candidate's personal belief regarding tax status or filings is insufficient to rebut a plaintiff's prima facie case." *Thomas v. Griffin-Clark*, 2025-0449 (La. App. 4 Cir. 7/25/25), 417 So. 3d 1250, 1255. "Only the candidate is in the position to establish whether he or she was required to file taxes." *Irvin*, 367 So. 3d at 643.

Mr. Lawes testified that he did not file an income tax return in 2021 because he was advised by his tax preparer, Allison Young, that he earned insufficient income due to COVID to be required to file a tax return that year. He further testified that he did not question her advice in that regard. Mr. Lawes also testified that he filed his income taxes separately from his wife, and her affidavit also swears that she filed her taxes separately from Mr. Lawes the previous five years.

Ms. Young did not appear in court to testify and be cross-examined, but her affidavit was nevertheless admitted into evidence.[1] Therein, she swore that Mr. Lawes earned insufficient income during 2021 to require him to file either federal or state taxes and that his only income that year was from unemployment compensation and an insignificant amount of interest income. However, Mr. Lawes also introduced and filed into evidence his 2021 Form 1099-G and Form 1099-INT reflecting that he earned $16,957 in unemployment compensation and $292 in interest income in 2021.

Pursuant to Louisiana Revised Statute 47:101(A)(1), "All individuals required to file a federal individual tax return shall be required to file an individual [State] income tax return." In turn, under 26 U.S.C. § 6012(a)(1)(A), a federal tax return must be made by "[e]very individual having for the taxable year gross income which equals or exceeds the exemption amount," except in enumerated situations not applicable here.[2] For the 2021 tax year, "[t]he term 'exemption amount' means zero." 26 U.S.C. § 151(d)(5). Further, Mr. Lawes's 2021 unemployment compensation is taxable income. *See* 26 U.S.C. § 85(a). As in *Thomas*, here, the uncorroborated affidavit of the tax preparer and the uncorroborated testimony of Mr. Lawes was insufficient to rebut the Plaintiff's *prima facie* showing that Mr. Lawes's attestation that he was not required to file his 2021 tax return on his notice of candidacy was false.

Accordingly, in light of the law and the evidence presented, the Court found that Mr. Lawes did not present sufficient evidence to overcome the Plaintiff's *prima facie* case. Ms. Paul's *Petition for Action Objecting to Candidacy* is **SUSTAINED** and Mr. Lawes is disqualified from candidacy for Constable of First City Court for the City of New Orleans.

READ AND SIGNED on this 18th day of August 2026 in NEW ORLEANS, LOUISIANA, at 11:15 **o'clock** a **.m.**

HON. OMAR K. MASON, JUDGE
DIVISION "E", SECTION 7

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[1] Counsel for Mr. Lawes indicated to the Court that Ms. Young was unavailable to testify due to the recent loss and burial of a close family member and other personal matters she was dealing with arising therefrom. Upon this representation, the Court admitted Ms. Young's affidavit into evidence but informed counsel for Mr. Lawes that Mr. Lawes, as the only live witness presented, would be subject to examination on the matters asserted in her affidavit.

[2] One exception to § 6012's requirement that a federal tax return be filed can be found in clause (iv), which applies to certain individuals who are entitled to make a joint return, but because the evidence and testimony at trial all demonstrated that Mr. Lawes's wife filed a separate return in 2021, clause (iv) "shall not apply." § 6012(a)(1)(A).

CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS

STATE OF LOUISIANA

No. 2026-07363 **DIVISION "E"** **SECTION 7**

WANDA PAUL

VERSUS

MARK LAWES, ET AL

FILED: ____________________ ____________________
DEPUTY CLERK

JUDGMENT

This matter came before the Court for trial in Division "E" at 10:00 a.m. on August 17, 2026, pursuant to the *Petition for Action Objecting to Candidacy* filed on August 13, 2026, by Wanda Paul.

Present: **Kenneth Bordes (#35668), attorney for/and Plaintiff, Wanda Paul**

Eric O. Person (#10530), attorney for/and Defendant, Mark Lawes

Mario Bandaries (#25339), attorney for Hon. Chelsey Richard Napoleon[1]

The Court, after hearing the witness testimony, considering the entire record, the law, and evidence, and for the reasons orally assigned, renders the following Judgment:

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that Wanda Paul's *Petition for Action Objecting to Candidacy* is **SUSTAINED.** Accordingly, Mark Lawes shall be disqualified from candidacy for Constable of First City Court for the City of New Orleans.

JUDGMENT READ AND RENDERED in open court at 1:31 p.m. on the 17th day of August 2026 in **NEW ORLEANS, LOUISIANA,**

JUDGMENT READ, RENDERED, AND SIGNED at 11:15 o'clock a.m. on this 18th day of August 2026 in **NEW ORLEANS, LOUISIANA.**

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HON. OMAR K. MASON
DIVISION "E", SECTION 7

[1] As the Orleans Parish Clerk of Court was a nominal Defendant, and the parties stipulated to the authenticity and admission into evidence of the applicable Notice of Candidacy (Qualifying Form) , Mr. Bandaries and the Clerk were excused from the trial.