

DECLARATION OF EMERGENCY

Office of the Governor Division of Administration Tax Commission

Ad Valorem Taxation

(LAC 61:V. 100, 111, 113, 117, 118, 121, 123, 203, 213, 301, 303, 304, 307, 703, 903, 907, 1103, 1307, 1503, 2501, 2503, 3101, 3102, 3103, 3105, 3106, 3107 and 3501)

The Louisiana Tax Commission exercised the provisions of the Administrative Procedure Act, R.S. 49:953.1, and pursuant to its authority under R.S. 47:1837, adopted the following additions, deletions and amendments to the Real/Personal Property Rules and Regulations.

This Emergency Rule is necessary in order for ad valorem tax assessment tables to be disseminated to property owners and local tax assessors no later than the statutory valuation date of record of January 2022. Cost indexes required to finalize these assessment tables are not available to this office until late October 2021. The effective date of this Emergency Rule is January 2022.

Pursuant to the Administrative Procedure Act, this Emergency Rule shall be in effect for a maximum of 180 or until adoption of the Final Rule or another Emergency Rule, whichever occurs first.

Title 61

REVENUE AND TAXATION

Part V. Ad Valorem Taxation

Chapter 1. Constitutional and Statutory Guides to Property Taxation

§100. Introduction

A. The power of local and state governments to tax real and personal property is contained within the constitution of the state of Louisiana. The broad constitutional principles are clarified in the revised statutes of the state of Louisiana. These statutes are further clarified and made workable by rules and regulations passed in accordance with the statutes and the constitution by the Louisiana Tax Commission. This summary of certain provisions of the constitution and revised statutes is for convenience only and is not intended as an official interpretation. Actual provisions of law supersede this summary.

AUTHORITY NOTE: Promulgated in accordance with Louisiana Constitution of 1974, Article VII, Section 18.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 15:1097 (December 1989), amended LR 49:

§111. Criteria for Determining Fair Market Value

A. - B. ...

C. The fair market value of real and personal property shall be determined by the following generally recognized appraisal procedures: the market approach, the cost approach, and the income approach, or a combination of the three. The fair market value of property shall be determined based upon the individual characteristics of the property that affect the market value of the property. The assessor shall consider all three approaches to value and shall utilize all available data that is specific to the valuation of property used to determine the fair market value of property.

1. In utilizing the market approach, the assessor shall use an appraisal technique in which the market value estimate is predicated upon prices paid in actual market transactions. The assessor shall collect relevant comparable

sales data, and shall consider such sales data when utilizing a market approach. The assessor shall estimate the value of property based on sales of comparable property in an arm's length transaction under usual and ordinary circumstances. Allocation of the purchase price by the purchaser among properties or assets purchased in a single sale or among elements of a single property may be indicative of fair market value of those properties or assets. Assessors shall reasonably and in good faith consider allocation of the purchase price in such sales.

2. In utilizing the cost approach, the assessor shall use a method in which the value of a property is derived by estimating the replacement or reproduction cost of the property; deducting therefrom the estimated physical, functional, and/or external depreciation, and then adding the market value of the land, if any. In utilizing the cost approach, the assessor shall legitimately consider and appropriately recognize functional and external obsolescence in the derived value. The assessor shall collect market data, including obsolescence, and shall consider such data when utilizing a cost approach.

3. In utilizing the income approach, the assessor shall use an appraisal technique in which the anticipated net income is capitalized to indicate the capital amount of the investment which produces the net income (R.S. 47:2323). The assessor shall collect market data and shall consider such market data when utilizing an income approach.

D. In determining which appraisal procedure to use for the final determination of fair market value, the assessor shall consider:

- the relevance of each approach to the property being valued.
- the amount and accuracy of the data used in each approach.
- the strengths and weaknesses of each approach.

E. When performing a valuation of any affordable rental housing property, the assessor shall not consider any of the following in determining fair market value:

- income tax credits available to the property under section 42 of the Internal Revenue Code;
- below-market interest rate on financing obtained under the Home Investment Partnership Program under the Cranston-Gonzales National Affordable Housing Act, or the Federal Home Loan Bank Affordable Housing Program established pursuant to the Financial Institution Reform, Recovery, and Enforcement Act of 1989;
- any other federal, state, or similar program intended to provide or finance affordable rental housing to persons of low or moderate income and requiring restricted occupancy and rental rates based on the income of the persons occupying such housing.

NOTE: Also see, Chapter 2, §213.G. thru G.3. and Chapter 3, §303.C.4. thru C.4.c.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:920 (November 1984), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 20:198 (February 1994), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 43:648 (April 2017), LR 49:

§113. Assessments: General Information

A. Assessment Date. Assessments shall be made on the basis of the condition of things existing on the first day of January of each year.

B. Domicile. All property subject to taxation, including merchandise or stock in trade, shall be placed upon the assessment lists in the respective parishes or districts where situated. Personal property other than aircraft (§1501.A.4.), drilling rigs (§1101.B.), leased equipment (§2101.A.), watercraft (§701.A.), and public service property (R.S. 47:1855) acquires a situs at the domicile of the holder or owner, but tangible personal property used in business operations in any other taxing district is to be taxed where situated on January 1.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1703(B) and R.S. 47:1952.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:921 (November 1984), LR 15:1097 (December 1989), LR 16:1063 (December 1990), amended by the Department of Revenue, Tax Commission, LR 34:677 (April 2008), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 45:531 (April 2019), LR 49:

§117. Personal Property Defined

Personal Property or Movable Property—includes all things other than real estate which have any pecuniary value, all moneys, credits, investments in bonds, stocks, franchises, shares in joint stock companies or otherwise (R.S. 47:1702 and R.S. 47:2322).

1. Personal property shall mean tangible property that is capable of being moved or removed from real property without substantial damage to the property itself or the real property from which it is capable of being removed. Personal property shall include, but not necessarily be limited to, inventory, furniture, fixtures, machinery and equipment, and all process and manufacturing machinery and equipment, including the foundation therefore (R.S. 47:2322).

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1702 and R.S. 47:2322.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:921 (November 1984), LR 15:1097 (December 1989), LR 49:

§118. Data Collection by the Assessor

A. The assessor may use self-reporting forms, as approved and adopted by the Louisiana Tax Commission or its successors, to gather data necessary to determine fair market value. A self-reporting form shall be returned to the assessor by the first day of April, or 45 days after receipt, whichever is later.

B. By failing to file a report when it is due, a property owner loses the right to appeal the appraisal by the assessor (R.S. 47:2329). If the failure to file is intentional, a penalty of 10 percent of the tax due shall be imposed [R.S. 47:2330(A)]. If a taxpayer files a false report with the intent to defraud, a penalty of 10 percent of the tax due shall be imposed.

C. The assessor shall collect market sales, cost, and income data in determining fair market value.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2324, R.S. 47:2329 and R.S. 47:2330.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 15:1097 (December 1989), amended LR 16:1063 (December 1990), amended by the

Department of Revenue, Tax Commission, LR 34:677 (April 2008), LR 49:

§121. Reappraisal

A. Real property, as defined in R.S. 47:2322, shall be reappraised at least every four years in accordance with the uniform valuation date and quadrennial reappraisal cycle as determined by the Tax Commission.

B. Personal property, as defined in R.S. 47:2322, shall be reappraised every year.

C. Incorporeal real or immovable property, as defined in R.S. 47:2322 and R.S. 47:1702, shall be reappraised once every four years.

D. Taxable intangible public service properties, bank stocks, and credit assessments on premiums written in Louisiana by insurance companies and loan and finance companies, per R.S. 47:1709 or incorporeal personal or movable property, as defined in R.S. 47:1702, shall be reappraised every year.

E. Public service property, as defined in R.S. 47:1851, shall be reappraised every year.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2331.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:921 (November 1984), LR 15:1097 (December 1989), LR 16:1063 (December 1990), amended by the Department of Revenue, Tax Commission, LR 34:677 (April 2008), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 43:649 (April 2017), LR 46:560 (April 2020), LR 49:

§123. Statutes Pertaining to Specific Personal Property

A. Listing and Assessing of Notes and Indebtedness

1. All credits, including open accounts, bills receivable, judgments and all promissory notes, not exempt, shall be assessed at the personal property ratio. Valuation shall be at an average of the capital employed in the business after deduction from accounts payable, bills payable and other liabilities of a similar character, not exempt. Liabilities due from branches or subsidiaries shall not be deducted (R.S. 47:1962).

2. Indebtedness and all evidence of indebtedness shall be taxable only at the situs and domicile of the holder or owner thereof (R.S. 47:1952).

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1952 and R.S. 47:1962.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:921 (November 1984), LR 15:1097 (December 1989), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), LR 49:

Chapter 2. Policies and Procedures for Assessment and Change Order Practices

§203. Change Order Requests

A. General Provision

1. A change order request may be made to correct an error in assessment if the change does not increase the taxpayer's tax liability or the taxpayer expressly consents to the change. A change to an assessment that increases the taxpayer's tax liability is governed by R.S. 47:1966.

2. Change order requests shall be submitted via the LTC website (www.latax.state.la.us).

3. All change order requests shall comply with Louisiana Law and the Real/Personal Property Rules and Regulations of the LTC.

4. All change order requests shall require that the actual physical address of the property be identified. In the

event that there is no actual physical street address, the assessor's office shall furnish the street/highway location and a brief location description.

5. Change order batches should not exceed a total of 50 change order requests, in order to facilitate speedy transmission.

6. Change order requests are subject to audit by the LTC.

7. All change order requests should be submitted to the LTC no later than noon on Thursday of each week in order to be considered on the next public meeting docket of the LTC.

8. All change order requests are subject to review by LTC staff for approval or denial by the commission at their regularly scheduled open meetings.

B. Form of the Change Orders

1. LTC website change order system requests shall comply with the Louisiana State Tax Commission electronic change order export specifications. These specifications can be found on the LTC website at www.latax.state.la.us.

a. Each parish assessors' office shall be identified by their federal information processing standards (FIPS) parish identification code.

b. All export data submitted to the LTC shall require utilization of the standard format currently posted on the LTC's website. Any parish that imports an individual parish change order data batch into the LTC's website must adhere to the LTC's format specifications.

c. Each parish will contact the LTC's change order supervisor to set up their individual parish login name and password. The chosen parish password should be confidentially guarded to protect the integrity of each parish's change order system.

C. Required content of all Change Orders

1. All change orders shall include the following:

a. enumerated reason for the change order as provided in all regulations of the LTC;

b. specifications identified and described in the LTC Electronic Change Order Export Specifications download file; (See §201.3.b above)

c. physical address of the property, including full numerical street address with applicable zip code. If vacant land, street/highway and brief location description must be provided.

D. Reasons for Change Orders

1. All Change Orders submitted shall delineate one of the following reasons:

a. adjudicated to parish—date adjudicated;

b. adjudicated to city of: (municipality)—date adjudicated;

c. exempt non-profit organization application filed/exclusive use verified—category: acquisition date;

d. homestead exemption—assessor's office error—acquisition date: occupancy date;

e. homestead exemption—taxpayer application—acquisition date: occupancy date;

f. special assessment level—land: improvement;

g. improvement—cancel—dual to assessment no. (provide no.);

h. improvement—cancel/not taxable—reason;

i. improvement—decrease value, error in square feet and/or classification calculation;

j. improvement—taxpayer appraisal—assessor concurs;

k. industrial exemption—exempt roll; contract no. improvement—personal property;

l. industrial exemption—expired—contract no.—expiration date;

m. land—cancel—dual to assessment no. (provide no.);

n. land—decrease value—reason;

o. personal property—cancel—business closed prior to January 1st (August 1st—Orleans Parish);

p. personal property—taxpayer provided additional information;

q. personal property—assessor's office error—reason;

r. public property—property donated or sold to a bona fide exempt public entity—donation or sale date;

s. public property—leased or rented to non-public party—date of lease: term of lease;

t. redemption—removed from adjudication roll. date redeemed;

u. redemption—taxpayer redeemed from tax sale—date redeemed;

v. use value—allow under category: no. of acres;

w. use value—change classification category to: no. of acres;

x. appeal;

y. other—assessor shall state reason.

2. The LTC change order reasons list is subject to periodic revision, as may be deemed necessary.

E. When a parish assessor receives notice of a decision on an appeal, the assessor shall implement the ruling, including completing and submitting a change order request to the LTC, within a reasonable time, which shall not exceed 15 calendar days from the decision becoming final. A LTC decision is final when either:

1. the appeal period of 30 days has run without a petition for judicial review having been filed; or

2. after disposition of a petition for judicial review under R.S. 47:1998.

F. Whenever a change order request is approved by the LTC, the assessor's website and all lists maintained by the assessor shall be updated to reflect such approval.

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, Section 20. (A)(1); R.S. 47:1703, R.S. 47:1703A., R.S. 47:1703.1.B., R.S. 47:1835, R.S. 47:1837, R.S. 47:1952, R.S. 47:1966, R.S. 47:1990, and R.S. 47:1991.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:700 (March 2005), LR 32:426 (March 2006), LR 49:

§213. Assessment Policies and Procedures

A. All property within the State of Louisiana shall be assessed at a percentage of fair market value or use value, as the law provides, and either placed on the regular tax rolls, exempt rolls, or adjudicated tax rolls.

B. Assessors shall value property at fair market value and then assessed valuations shall be based upon the percentage classification requirements of the Louisiana Constitution, Article VII, Section 18(B).

C. All property shall be reappraised and valued in accordance with the constitution at intervals of not more than four years. This quadrennial cycle reappraisal date is determined by the Louisiana Tax Commission.

D. "Sales chasing" and "sales listing chasing" is expressly prohibited. "Sales chasing" is the procedure by which an individual property assessment is based solely

upon the price the property sold for. "Sales listing chasing" is the procedure by which an individual property assessment is based solely upon the listed sales price of the property.

E. The assessors shall submit applicable reporting forms to all taxpayers located within their parish, whether taxable or exempt, to ensure equity and uniformity in the assessment and valuation of all properties utilizing proper reporting data. If a taxpayer fails to report or files a false report, the assessors should apply those penalties provided for in state law.

F. The assessor shall collect and consider publicly available information and data, as well as market sales, cost, and income data, in determining fair value, and shall consider such information in determining fair market value. Any publicly available information and data, including market sales, cost, and income data, is deemed to have been presented to the assessor prior to the deadline for filing a complaint with the Board of Review provided for in R.S. 47:1992. Such information includes, but is not limited to:

1. aerial or other photography;
2. any Louisiana public record, including those of the Clerks of Court or other political subdivisions, including but not limited to building permits, conveyance records, city directories, occupancy permits, or demolition permits, and of the Department of Natural Resources, including but not limited to data from the Strategic Online Natural Resource Information System (SONRIS);
3. CAMA and/or mapping records;
4. public records;
5. legal news publications;
6. newspaper publications;
7. 911 Emergency Response System records;
8. occupational licenses;
9. occupancy permits;
10. physical inspections;
11. sales data, including but not limited to multiple listings reports (e.g. Multiple Listing Service and DeedFax);
12. utility records;
13. voter registrations;
14. cost data or cost guides and their related sources, including but not limited to N.A.D.A., Manufactured Housing Appraisal Guide and Marshall and Swift Cost Manual;
15. income data or income guides and their related sources, including but not limited to reports from the National Apartment Association, Trends reports, the HOST Almanac, and Multiple Listing Service.

G. The LTC recommends that the assessor preserve a copy of all documents and written communication submitted by a taxpayer and shall maintain an individual file for each assessment/taxpayer for at least four years and shall record the date each document was received. In addition to a copy of any documents, the LTC recommends that the assessor also maintain a log of all non-written communication from a taxpayer, including the date of the communication, a brief summary of the communication, and the name and contact information of the persons privy to the communication, which shall be maintained in the individual file for such assessment/taxpayer. Such documents, written communication, and log of non-written communication shall be confidential and not available to the public.

H. When performing a valuation of any affordable rental housing property, the assessor shall not consider any of the following in determining fair market value:

1. income tax credits available to the property under Section 42 of the Internal Revenue Code;

2. below-market interest rate on financing obtained under the Home Investment Partnership Program under the Cranston-Gonzales National Affordable Housing Act, or the Federal Home Loan Bank Affordable Housing Program established pursuant to the Financial Institution Reform, Recovery, and Enforcement Act of 1989;

3. any other federal, state, or similar program intended to provide or finance affordable rental housing to persons of low or moderate income and requiring restricted occupancy and rental rates based on the income of the persons occupying such housing.

I. The fair market value of real property determined by the commission in connection with a review of the correctness of an assessment under R.S. 47:1989 shall be utilized by the assessor for assessment purposes in the subsequent tax years until reappraisal in a future mandated reappraisal year, unless there has been a change in the physical condition of the property that would justify reappraisal or a change in value. Nothing in this subparagraph shall be interpreted or applied to limit an assessor's ability or obligation to reduce an assessment due to a change in the condition of the property or under R.S. 47:1978 or R.S. 47:1978.1.

NOTE: Also see, Chapter 1, §111.D. thru D.3. and Chapter 3, §303.C.4. thru C.4.c.

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, Section 18, et seq., R.S. 47:1703, R.S. 47:1703.1, R.S. 47:1703.C., R.S. 47:1837, R.S. 47:1951, et seq., R.S. 47:1952, R.S. 47:1953, R.S. 47:1955, R.S. 47:1956, R.S. 47:1957, R.S. 47:1959, R.S. 47:1961, R.S. 47:1971, R.S. 47:1972, R.S. 47:2306, R.S. 47:2323, R.S. 47:2324; R.S. 47:2325, R.S. 47:2329, R.S. 47:2330, and R.S. 47:2331.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:703 (March 2005), LR 34:678 (March 2008), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 43:649 (April 2017), LR 46:560 (April 2020), LR 49:

Chapter 3. Real and Personal Property

§301. Definitions

Composite Multiplier—a factor obtained by multiplying the cost index for the base year times percent good.

Depreciation—loss in value of an object, relative to its replacement cost new, reproduction cost new, or original cost, whatever the cause of the loss in value. Depreciation is sometimes subdivided into three types: physical deterioration (wear and tear), functional obsolescence (suboptimal design in light of current technologies or tastes), and economic obsolescence (poor location or radically diminished demand for the product).

Economic Life—the normal useful life of the property as experienced by a particular business or industry.

External (Economic) Obsolescence—the loss of appraisal value (relative to the cost of replacing a property with property of equal utility) resulting from causes outside the property that suffers the loss. Usually locational in nature in the depreciation of real estate, it is more commonly marketwide in personal property, and is generally considered to be economically infeasible to cure.

Effective Age of a Property—its age compared with other properties performing like functions. It is the actual age less the age which has been taken off by face-lifting, structural reconstruction, removal of functional inadequacies, modernization of equipment, etc. It is an age which reflects a

true remaining life for the property, taking into account the typical life expectancy of buildings or equipment of its class and usage. It is a matter of judgment, taking all factors into consideration.

Extended Life Expectancy—the increased life expectancy due to seasoning and proven ability to exist. Just as a person will have a total normal life expectancy at birth which increases as he grows older, so it is with structures and equipment.

Fair Market Value—the price for property which would be agreed upon between a willing and informed buyer and a willing and informed seller under usual and ordinary circumstances; it shall be the highest price estimated in terms of money which property will bring if exposed for sale on the open market with reasonable time allowed to find a purchaser who is buying with knowledge of all the uses and purposes to which the property is best adopted and for which it can be legally used.

Functional Obsolescence—loss in value due to lack of utility or desirability of part or all the property, inherent to the improvement or equipment. Thus a new structure or piece of equipment may suffer functional obsolescence.

Inventory—raw materials, work in process, finished goods or supplies.

Non-Operating or Non-Utility Property—property owned by a public service company used for purposes other than the normal operation of that public service company. See §2901 for further details.

Obsolescence—a decrease in the value of a property occasioned solely by shifts in demand from properties of this type to other types of property and/or to personal services. Some of the principal causes of obsolescence are:

1. changes in the esthetic arts;
2. changes in the industrial arts, such as new inventions and new processes;
3. legislative enactments;
4. change in consumer demand for products that results in inadequacy or overadequacy;
5. migration of markets that results in misplacement of the property.

Percent Good—equals 100 percent less the percentage of cost represented by depreciation. It is the present value of the structure or equipment at the time of appraisal, divided by its replacement cost.

Physical Depreciation—loss in value due to physical deterioration.

Reconciliation—the final step in the valuation process wherein consideration is given to the relative strengths and weaknesses of the three approaches to value, the nature of the property appraised, and the quantity and quality of available data in formation of an overall opinion of value (either a single point estimate or a range of value). Also termed “correlation” in some texts.

Remaining Life—the normal remaining life expectation. It is the length of time the structure or equipment may be expected to continue to perform its function economically.

Rules and Regulations of the Tax Commission—guidelines and procedures adopted which establish criteria to be applied uniformly in determining fair market value, use value and/or assessed value as stated in the Section applicable to a particular type or class of property.

Taxpayer—as used in the Tax Commission’s Rules and Regulations, the terms “taxpayer” and “property owner” are interchangeable and mean the individual(s) and/or entity(ies) who own the property and/or is responsible for payment of property taxes.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:1853 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 3:77 (February 1977), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 10:16 (January 1984), LR 13:763 (December 1987), LR 16:1063 (December 1990), amended by the Department of Revenue, Tax Commission, LR 32:427 (March 2006), amended by the Office of the Governor, Division of Administration, Tax Commission LR 47:456 (April 2021), LR 49:

§303. Real Property

A. In making appraisals of any real property, including but not limited to residential, commercial and industrial land and improvements, the assessors shall follow the criteria and requirements in §111 of this Part.

B. The following procedure shall be used for assessing, listing and placing transferred property and property upon which improvements have been made after the date of the reappraisal as set by the Tax Commission.

1. Improvements shall be added to the rolls based upon the condition of things existing on January 1 of each year (except Orleans Parish). New improvements for Orleans Parish shall be added to the next year's tax roll, based upon the condition of things existing on August 1 of each year. The value of the improvements shall be in accordance with the uniform valuation date and quadrennial reappraisal cycle as determined by the Tax Commission.

C. - C.6. ...

D. All real property shall be reappraised based on a mandatory quadrennial reappraisal cycle, as set forth herein.

1. All real property shall be reappraised for the 2016 tax year in all parishes. Beginning in tax year 2016, all real property is to be valued as of January 1, 2015.

2. All real property shall be reappraised for the 2020 tax year in all parishes. Beginning in tax year 2020, all real property is to be valued as of January 1, 2019.

3. All real property shall be reappraised for the 2024 tax year in all parishes. Beginning in tax year 2024, all real property is to be valued as of January 1, 2023.

E. The annual ratio studies of the Tax Commission shall be performed in accordance with the uniform valuation date and quadrennial reappraisal cycle as determined by the Tax Commission.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 7:44 (February 1981), amended by the Department of Revenue and Taxation, Tax Commission, LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:764 (December 1987), LR 16:1063 (December 1990), LR 17:611 (June 1991), LR 21:186 (February 1995), amended by the Department of Revenue, Tax Commission, LR 25:312 (February 1999), LR 26:506 (March 2000), LR 29:367 (March 2003), LR 30:487 (March 2004), LR 34:678 (April 2008), LR 35:492 (March 2009), LR 36:765 (April 2010), amended by the Division of Administration, Tax Commission, LR 38:799 (March 2012), LR 39:487 (March 2013), LR 42:745 (May 2016), LR 43:650 (April 2017), LR 44:577 (March 2018), LR 45:532 (April 2019), LR 46:560 (April 2020), LR 49:

§304. Electronic Change Order Specifications, Property Classifications Standards and Electronic Tax Roll Export Specifications

- A. Electronic Change Order Specifications
* * *
- B. Property Classification Standards

Class Code	Class Description (TC-33)	Sub-Class Code	Sub-Class Description (Grand Recap)	Class Definition
Real Estate * * *				
		4530	Garages, Industrials, Lofts and Warehouses	Includes Industrial Buildings; Laboratories; Lofts; Computer Centers; Passenger Terminals; Broadcasting Facilities (Radio/TV Stations); Armories; Post Offices; Warehouses; Cold Storage Facilities; Creameries; Transit Warehouses; Mini-warehouses; Shipping docks; Loading Docks; Hangers; Maintenance, Storage and T-Hangers; Complete Auto Dealerships; Showrooms; Garages: Service and Repair, Storage (Municipal and Service Sheds) Industrials, Engineering/R&D (Laboratories, Manufacturing, Light/Heavy); Flex-mall Buildings; Mini-lube Garages; Parking Structures; Underground Parking Garages; Surface-level Parking Plots; Surface-level Parking Lots; Misc. Buildings: Bakery, Bottle & Cannery Plants; Control Towers, Laundry, Boiler, Recycling, Sound Stage and Telephone.
* * *				

C. Electronic Tax Roll Export Specifications
* * *

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, §18 and R.S. 47:1837.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:703 (March 2005), LR 32:427 (March 2006), LR 36:765 (April 2010), amended by the Division of Administration, Tax Commission, LR 38:799 (March 2012), LR 39:487 (March 2013), LR 40:529 (March 2014), LR 41:672 (April 2015), LR 42:745 (May 2016), LR 43:651 (April 2017), LR 44:578 (March 2018), LR 45:532 (April 2019), LR 49:

§307. Personal Property Report Forms

A. The appropriate self-reporting Personal Property Report Form, is to be forwarded each year, on or before February 15 in the year in which the property is to be appraised, to each person in whose name the property is assessed. Upon completion, the property owner shall return the form to the assessor by the first day of April of that year or 45 days after receipt, whichever is later. Prior to the deadline for filing a complaint with the Board of Review provided for in R.S. 47:1992, the property owner shall also submit to the assessor, or the designee contracted by the assessor, any and all additional documentation and information the property owner believes is relevant to the determination of fair market value of the reported property. The assessor shall legitimately consider all evidence and information submitted or publicly available to the assessor, including the consideration of functional and/or economic obsolescence. The assessor shall request additional documentation from the taxpayer if the assessor determines that the documentation submitted by the taxpayer is insufficient. The assessor shall promptly respond to a taxpayer's request for a reduction in value and/or obsolescence. On appeal to the Tax Commission, the assessor shall be prepared to offer an articulated analysis for the assessor's determination of value, including the consideration of functional and/or economic obsolescence, and shall be prepared to offer an articulated analysis for the

assessor's evaluation of the sufficiency of the taxpayer's documentation.

A.1. - B.3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:2324 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Tax Commission, LR 2:358 (November 1976), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 13:764 (December 1987), LR 16:1063 (December 1990), LR 21:186 (February 1995), amended by the Department of Revenue, Tax Commission, LR 33:489 (March 2007), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 45:533 (April 2019), LR 49:

Chapter 7. Watercraft

§703. Tables—Watercraft

A. Floating Equipment—Motor Vessels

Cost Index (Average)		Average Economic Life 12 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2021	0.939	1	94	.88
2020	1.021	2	87	.89
2019	1.026	3	80	.82
2018	1.063	4	73	.78
2017	1.100	5	66	.73
2016	1.122	6	58	.65
2015	1.113	7	50	.56
2014	1.123	8	43	.48
2013	1.138	9	36	.41
2012	1.147	10	29	.33
2011	1.180	11	24	.28
2010	1.217	12	22	.27
2009	1.208	13	20	.24

* * *

B. Floating Equipment – Barges (Non-Motorized)

A. Table 703.B.1				
B. Floating Equipment—Barges (Non-Motorized)				
Cost Index Average		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2021	0.939	1	97	.91
2020	1.021	2	93	.95
2019	1.026	3	90	.92
2018	1.063	4	86	.91
2017	1.100	5	82	.90
2016	1.122	6	78	.88
2015	1.113	7	74	.82
2014	1.123	8	70	.79
2013	1.138	9	65	.74
2012	1.147	10	60	.69
2011	1.180	11	55	.65
2010	1.217	12	50	.61
2009	1.208	13	45	.54
2008	1.242	14	40	.50
2007	1.291	15	35	.45
2006	1.362	16	31	.42
2005	1.425	17	27	.38
2004	1.532	18	24	.37
2003	1.585	19	22	.35
2002	1.612	20	21	.34
2001	1.622	21	20	.32

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

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Chapter 9. Oil and Gas Properties

§903. Instructions for Reporting Oil and Gas Properties

A. A separate LAT-12 form is used for each lease or facility. An attachment in lieu of the form is permitted only if information is in the same sequence. The LAT-12 form may be reproduced and used as an attachment; however, all attachments must be properly identified and attached to the original.

1. Wells under the same assessment number are required to be listed in serial number order.

2. All additional supporting documentation (DM1R, DT1, etc.) is recommended to be listed in serial number order.

3. Any well on which economic consideration is being requested due to dual status is required to be listed by serial number next to the serial number of its sibling well.

B. For operations with more than one lease or facility in any one field (by ward), the following will be permitted:

1. Furnish an original LAT-12 showing parish, ward and field with notation that attachments are made. Only this form needs date and signature.

2. Furnish separate attachment(s) (as stated above) for each lease or facility.

3. Total each attachment, by property classes and summarize.

4. Summary of all attachments, by property classes, may be on an attachment or in the space provided on the original.

C. At the assessor's request, operators shall furnish a statement of lease operating expenses for the previous calendar year. This statement should correspond as closely as possible with the LAT 12 form(s) for each lease or facility (as stated above) and be in sufficient enough detail to indicate the extent and monthly timing of incurrence of various major categories of expense such as labor, power & fuel, salt water disposal, chemicals, materials & supplies, repair and maintenance, workovers, and district overhead.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 16:1063 (December 1990), LR 19:212 (February 1993), LR 22:117 (February 1996), LR 49:

§907. Valuation of Oil, Gas, and Other Wells

A. The cost-new schedules below cover only that portion of the well subject to ad valorem taxation. Functional and/or economic obsolescence shall be considered in the analysis of fair market value as substantiated by the taxpayer in writing. Consistent with R.S. 47:1957, the assessor may request additional documentation.

Instructions for Use of Tables 907.A-1, 907.A-2 and 907.A-3 and

Procedure for Arriving at Assessed Value

1. Determine if well is located in Region 1 by reference to Table 907.B.1. See note for Region 2 or Region 3 (offshore state waters) wells.

2. Multiply the appropriate percent good factor based on age of the well as found in Table 907.B-2.

3. Use Oil cost-new to assess all active service wells for region where located.

4. See explanations in Section 901.E regarding the assessment of multiple completion wells.

5. For wells recompleted, use new perforation depth to determine fair market value.

6. Adjustments for Allowance of Economic Obsolescence

a. All wells producing 10 bbls oil or 100 mcf gas, or less, per day, as well as, all active service wells (i.e. injection, salt water disposal, water source, etc.) shall be allowed a 40 percent reduction. Taxpayer shall provide the assessor with proper documentation to claim this reduction. Once the 40 percent reduction has been applied and calculated, an additional 60 percent reduction shall be applied for any well producing 1 bbl of oil or 10 mcf of gas or less per day.

i. for wells producing 5 mcf or less of gas per day an additional reduction of 33 percent shall be applied;

ii. for wells producing 2 mcf or less of gas per day an additional reduction of 35 percent shall be applied.

b. All inactive (shut-in) wells shall be allowed a 90 percent reduction.

c. Deduct any additional obsolescence that has been appropriately documented by the taxpayer, as warranted, to reflect fair market value.

d. All oil and gas property assessments may be based on an individual cost basis.

e. Sales, properly documented, should be considered by the assessor as fair market value, provided the sale meets all tests relative to it being a valid sale.

7. Multiply depth of well by appropriate 15 percent of Cost-New amount as indicated in Table 907.A-1, 907.A-2 or 907.A-3.

1. Oil, Gas and Associated Wells; Region 1—North Louisiana

Table 907.A.1 Oil, Gas and Associated Wells; Region 1—North Louisiana				
Producing Depths	Cost—New By Depth, Per Foot		15% of Cost—New By Depth, Per Foot	
	\$ Oil	\$ Gas	\$ Oil	\$ Gas
0-1,249 ft.	45.56	152.54	6.83	22.88
1,250-2,499 ft.	41.13	112.16	6.17	16.82
2,500-3,749 ft.	32.33	74.29	4.85	11.14
3,750-4,999 ft.	44.73	74.02	6.71	11.10
5,000-7,499 ft.	52.59	72.25	7.89	10.84
7,500-9,999 ft.	115.28	97.38	17.29	14.61
10,000-12,499 ft.	336.14	118.13	50.42	17.72
12,500-14,999 ft.	546.68	178.38	82.00	26.76
15,000-17,499 ft.	699.69	203.40	104.95	30.51
17,500-Deeper ft.	N/A	568.96	N/A	85.34

2. Oil, Gas and Associated Wells; Region 2—South Louisiana

Table 907.A.2 Oil, Gas and Associated Wells; Region 2—South Louisiana				
Producing Depths	Cost—New By Depth, Per Foot		15% of Cost—New By Depth, Per Foot	
	\$ Oil	\$ Gas	\$ Oil	\$ Gas
0-1,249 ft.	163.31	151.55	24.50	22.73
1,250-2,499 ft.	120.98	251.88	18.15	37.78
2,500-3,749 ft.	118.13	200.82	17.72	30.12
3,750-4,999 ft.	104.13	160.64	15.62	24.10
5,000-7,499 ft.	142.25	182.48	21.34	27.37
7,500-9,999 ft.	194.06	191.06	29.11	28.66
10,000-12,499 ft.	264.61	249.75	39.69	37.46
12,500-14,999 ft.	347.13	323.10	52.07	48.47
15,000-17,499 ft.	562.28	432.59	84.34	64.89
17,500-19,999 ft.	686.51	612.74	102.98	91.91
20,000-Deeper ft.	366.58	919.92	54.99	137.99

3. Oil, Gas and Associated Wells; Region 3—Offshore State Waters

Table 907.A.3 Oil, Gas and Associated Wells; Region 3—Offshore State Waters*				
Producing Depths	Cost—New By Depth, Per Foot		15% Of Cost—New By Depth, Per Foot	
	\$ Oil	\$ Gas	\$ Oil	\$ Gas
0 -1,249 ft.	N/A	N/A	N/A	N/A
1,250 -2,499 ft.	1,755.98	1,227.42	263.40	184.11
2,500 -3,749 ft.	902.95	943.32	135.44	141.50
3,750 -4,999 ft.	1,288.85	864.98	193.33	129.75
5,000 -7,499 ft.	641.40	801.16	96.21	120.17
7,500 -9,999 ft.	813.16	758.13	121.97	113.72
10,000 -12,499 ft.	920.58	768.47	138.09	115.27
12,500 -14,999 ft.	800.64	747.87	120.10	112.18
15,000 -17,499 ft.	551.83	775.99	82.77	116.40
17,500 - 19,999 ft.	274.88	741.87	41.23	111.28
20,000 - Deeper ft.	N/A	1,166.13	N/A	174.92

B. The determination of whether a well is a Region 2 or Region 3 well is ascertained from its onshore/offshore status as designated on the Permit to Drill or Amended Permit to Drill form (Location of Wells Section), located at the Department of Natural Resources as of January 1 of each tax

year. Each assessor is required to confirm the onshore/offshore status of wells located within their parish by referring to the Permit to Drill or Amended Permit to Drill form on file at the Department of Natural Resources.

1. Parishes Considered to be Located in Region I

Table 907.B.1 Parishes Considered to be Located in Region 1			
Bienville	DeSoto	Madison	Tensas
Bossier	East Carroll	Morehouse	Union
Caddo	Franklin	Natchitoches	Webster
Caldwell	Grant	Ouachita	West Carroll
Catahoula	Jackson	Red River	Winn
Claiborne	LaSalle	Richland	
Concordia	Lincoln	Sabine	

NOTE: All wells in parishes not listed above are located in Region 2 or Region 3.

2. Serial Number to Percent Good Conversion Chart

Table 907.B.2 Serial Number to Percent Good Conversion Chart			
Year	Beginning Serial Number	Ending Serial Number	20 Year Life Percent Good
2021	252613	Higher	97
2020	252171	252612	93
2019	251497	252170	90
2018	250707	251496	86
2017	249951	250706	82
2016	249476	249950	78
2015	248832	249475	74
2014	247423	248831	70
2013	245849	247422	65
2012	244268	245848	60
2011	242592	244267	55
2010	240636	242591	50
2009	239277	240635	45
2008	236927	239276	40
2007	234780	236926	35
2006	232639	234779	31
2005	230643	232638	27
2004	229010	230642	24
2003	227742	229009	22
2002	226717	227741	21
2001	Lower	226716	20 *
VAR.	900000	Higher	50

*Reflects residual or floor rate.

NOTE: For any serial number categories not listed above, use year well completed to determine appropriate percent good. If spud date is later than year indicated by serial number; or, if serial number is unknown, use spud date to determine appropriate percent good.

C. - C.6. ...

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:205 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:480 (March 1998), LR 25:313 (February 1999), LR 26:507 (March 2000), LR 27:425 (March 2001), LR 28:518 (March 2002), LR 29:368 (March 2003), LR 30:488 (March 2004), LR 31:717 (March 2005), LR 32:431 (March 2006), LR 33:492 (March 2007), LR 34:679 (April 2008), LR 35:495 (March 2009), LR 36:773 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1395 (May

2011), LR 38:803 (March 2012), LR 39:490 (March 2013). LR 40:531 (March 2014), LR 41:673 (April 2015), LR 42:746 (May 2016), LR 43:653 (April 2017), LR 44:580 (March 2018), LR 45:534 (April 2019), LR 46:561 (April 2020), LR 47:465 (April 2021), LR 49:

Chapter 11. Drilling Rigs and Related Equipment §1103. Drilling Rigs and Related Equipment Tables

A. Land Rigs

Table 1103.A Land Rigs		
Depth "0" to 7,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
3,000	119,600	17,900
4,000	211,900	31,800
5,000	224,100	33,600
6,000	233,700	35,100
7,000	291,300	43,700
Depth 8,000 to 10,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
8,000	424,300	63,600
9,000	640,800	96,100
10,000	933,500	140,000
Depth 11,000 to 15,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
11,000	1,283,500	192,500
12,000	1,664,100	249,600
13,000	2,044,900	306,700
14,000	2,395,200	359,300
15,000	2,688,400	403,300
Depth 16,000 to 20,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
16,000	2,905,200	435,800
17,000	3,038,200	455,700
18,000	3,095,000	464,300
19,000	3,102,600	465,400
20,000	3,111,200	466,700
Depth 21,000 + Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
21,000	3,069,600	460,400
25,000 +	2,949,000	442,400

1. - 2. ...

B. Jack-Ups

Table 1103.B Jack-Ups			
Type	Water Depth Rating	Fair Market Value	Assessment
IC	0-199 FT.	\$ 57,900,000	\$ 8,685,000
	200-299 FT.	115,700,000	17,355,000
	300 FT. and Deeper	231,000,000	34,650,000
IS	0-199 FT.	17,400,000	2,610,000
	200-299 FT.	28,900,000	4,335,000
	300 FT. and Deeper	34,700,000	5,205,000
MC	0-199 FT.	5,800,000	870,000
	200-299 FT.	11,600,000	1,740,000
	300 FT. and Deeper	46,200,000	6,930,000
MS	0-249 FT.	12,100,000	1,815,000
	250 FT. and Deeper	23,900,000	3,585,000

IC - Independent Leg Cantilever
IS - Independent Leg Slot
MC - Mat Cantilever
MS - Mat Slot

C. Semisubmersible Rigs

Table 1103.C Semisubmersible Rigs		
Water Depth Rating	Fair Market Value	Assessment
	\$	\$
0- 800 FT.	52,900,000	7,935,000
801-1,800 FT.	94,700,000	14,205,000
1,801-2,500 FT.	173,500,000	26,025,000
2,501 FT. and Deeper	544,500,000	81,675,000

NOTE: The fair market values and assessed values indicated by these tables are based on the current market (sales) appraisal approach and not the cost approach.

1. - 3.b.i. ...

D. Well Service Rigs Land Only

Table 1103.D Well Service Rigs Land Only				
Class	Mast	Engine	Fair Market Value (RCNLD)	Assessment
I	71' X 125M#	C-7	95,000	14,300
	71' X 150M#	50 SERIES		
	72' X 125M#	6V71		
	72' X 150M#			
	75' X 150M#			
II	96' X 150M#	C-11	135,000	20,300
	96' X 180M#	50 SERIES		
	96' X 185M#	8V71		
	96' X 200M#			
	96' X 205M#			
	96' X 210M#			
	96' X 212M#			
96' X 215M#				
III	96' X 240M#	C-11	170,000	25,500
	96' X 250M#	50 SERIES		
	96' X 260M#	8V92		
	102' X 215M#			
IV	102' X 224M#	C-15/C-13	200,000	30,000
	102' X 250M#	60 SERIES		
	103' X 225M#	12V71		
	103' X 250M#			
	104' X 250M#			
	105' X 225M#			
105' X 250M#				
V	105' X 280M#	C-15/C-13	230,000	34,500
	106' X 250M#	60 SERIES		
	108' X 250M#	12V71		
	108' X 260M#	12V92		
	108' X 268M#			
	108' X 270M#			
	108' X 300M#			
VI	110' X 250M#	C-15	265,000	39,800
	110' X 275M#	60 SERIES		
	112' X 300M#	12V71		
	112' X 350M#	(2) 8V92		
VII	117' X 350M#	(2) C-18	310,000	46,500
		(2) 60		
		SERIES		
		(2) 8V92		
		(2) 12V71		

D.1. - E.1. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

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Tax Commission, LR 24:487 (March 1998), LR 25:315 (February 1999), LR 26:508 (March 2000), LR 27:426 (March 2001), LR 28:519 (March 2002), LR 30:488 (March 2004), LR 31:718 (March 2005), LR 32:431 (March 2006), LR 33:493 (March 2007), LR 34:683 (April 2008), LR 35:497 (March 2009), LR 36:778 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1399 (May 2011), LR 38:808 (March 2012), LR 39:495 (March 2013), LR 40:536 (March 2014), LR 41:678 (April 2015), LR 42:748 (May 2016), LR 43:654 (April 2017), LR 44:581 (March 2018), LR 45:535 (April 2019), LR 46:562 (April 2020), LR 47:467 (April 2021), LR 49:

Chapter 13. Pipelines

§1307. Pipeline Transportation Tables

A. Current Costs for Other Pipelines (Onshore)

Diameter (inches)	Cost per Mile	15% of Cost per Mile
2	\$ 190,560	\$ 28,580
4	225,040	33,760
6	265,760	39,860
8	313,840	47,080
10	370,620	55,590
12	437,680	65,650
14	516,870	77,530
16	610,380	91,560
18	720,820	108,120
20	851,230	127,680
22	1,005,250	150,790
24	1,187,120	178,070
26	1,401,910	210,290
28	1,655,550	248,330
30	1,955,080	293,260
32	2,308,810	346,320
34	2,726,540	408,980
36	3,219,840	482,980
38	3,802,400	570,360
40	4,490,360	673,550
42	5,302,790	795,420
44	6,199,580	929,940
46	7,136,380	1,070,460
48	8,296,540	1,244,480

NOTE: Excludes river and canal crossings

B. Current Costs for Other Pipelines (Offshore)

Diameter (inches)	Cost per Mile	15% of Cost per Mile
2	\$ 1,082,160	\$ 162,320
4	1,086,970	163,050
6	1,092,820	163,920
8	1,111,220	166,680
10	1,133,760	170,060
12	1,166,170	174,930
14	1,202,590	180,390
16	1,248,700	187,310
18	1,304,510	195,680
20	1,370,020	205,500
22	1,445,230	216,780
24	1,530,140	229,520
26	1,624,740	243,710

Diameter (inches)	Cost per Mile	15% of Cost per Mile
28	1,729,050	259,360
30	1,843,050	276,460
32	1,966,750	295,010
34	2,100,150	315,020
36	2,243,240	336,490
38	2,396,040	359,410
40	2,558,530	383,780
42	2,723,900	408,590
44	2,898,050	434,710
46	3,073,160	460,970
48	3,255,910	488,390

C. Pipeline Transportation Allowance for Physical Deterioration (Depreciation)

Actual Age (Yrs)	26.5 Year Life Percent Good
1	98
2	96
3	94
4	91
5	88
6	86
7	83
8	80
9	77
10	73
11	70
12	67
13	63
14	60
15	56
16	52
17	48
18	44
19	39
20	35
21	33
22	30
23	28
24	26
25	25
26	23
27 and older	20 *

* Reflects residual or floor rate.

NOTE: See §1305.G (page PL-3) for method of recognizing economic obsolescence.

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Chapter 15. Aircraft

§1503. Aircraft (Including Helicopters) Table

A. Aircraft (Including Helicopters)

Table 1503				
Aircraft (Including Helicopters)				
Cost Index (Average)		Average Economic Life (20 Years)		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2021	0.939	1	97	.91
2020	1.021	2	93	.95
2019	1.026	3	90	.92
2018	1.063	4	86	.91
2017	1.100	5	82	.90
2016	1.122	6	78	.88
2015	1.113	7	74	.82
2014	1.123	8	70	.79
2013	1.138	9	65	.74
2012	1.147	10	60	.69
2011	1.180	11	55	.65
2010	1.217	12	50	.61
2009	1.208	13	45	.54
2008	1.242	14	40	.50
2007	1.291	15	35	.45
2006	1.362	16	31	.42
2005	1.425	17	27	.38
2004	1.532	18	24	.37
2003	1.585	19	22	.35
2002	1.612	20	21	.34
2001	1.622	21	20	.32

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:943 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:206 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:490 (March 1998), LR 25:316 (February 1999), LR 26:509 (March 2000), LR 27:427 (March 2001), LR 28:520 (March 2002), LR 29:370 (March 2003), LR 30:489 (March 2004), LR 31:719 (March 2005), LR 32:433 (March 2006), LR 33:495 (March 2007), LR 34:685 (April 2008), LR 35:499 (March 2009), LR 36:779 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1401 (May 2011), LR 38:809 (March 2012), LR 39:497 (March 2013), LR 40:538 (March 2014), LR 41:680 (April 2015), LR 42:749 (May 2016), LR 43:656 (April 2017), LR 44:584 (March 2018), LR 45:537 (April 2019), LR 46:564 (April 2020), LR 47:469 (April 2021), LR 49:

Chapter 25. General Business Assets

§2501. Guidelines for Ascertaining the Fair Market Value of Office Furniture and Equipment, Machinery and Equipment and Other Assets Used In General Business Activity

A. - C. ...

D. The procedure for establishing the fair market value of business and industrial personal property with the cost approach to value (excluding oil and gas properties, drilling rigs, inventories and leased equipment), includes these steps:

1. classify the personal property according to the classifications listed in Table 2503.A, or a different economic life supported by reliable evidence;

2. the classification table will refer the assessor to the correct composite multiplier column in Table 2503.D. The

composite multiplier is a composite of the cost index and the percent good, which shall be updated annually by the LTC in order to comply with uniform assessment of personal property in this chapter;

3. select the correct composite multiplier from this table, based on the actual age of the equipment. For example, the age 1 composite multiplier applies to personal property purchased the year prior to the year it is being assessed (two years back for Orleans) and so on for the other ages;

4. multiply the composite multiplier times the acquisition cost by year of the equipment. The result is the reproduction cost new less physical depreciation (RCNLPD) of the equipment;

5. in the year in which the personal property has reached its minimum percent good, the applicable composite multiplier in use at that time is “frozen”. For the assessment years that follow, the RCNLD value does not change until the personal property is permanently taken out of service. An exception to this rule applies when the property has been reconditioned to extend its remaining economic life.

6. determine the amount of other forms of depreciation, when present:

- a. functional obsolescence as defined in §301;
- b. economic (external) obsolescence as defined in §301;

7. deduct functional and/or economic (external) obsolescence from RCNLPD. The result is the fair market value of the equipment.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:943 (November 1984), LR 12:36 (January 1986), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), amended by the Department of Revenue, Tax Commission, LR 31:719 (March 2005), LR 33:495 (March 2007), LR 34:685 (April 2008), LR 35:500 (March 2009), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 42:749 (May 2016), LR 47:469 (April 2021), LR 49:

§2503. Tables Ascertaining Economic Lives, Percent Good and Composite Multipliers of Business and Industrial Personal Property

A. ...

1. Suggested Guidelines for Ascertaining Economic Lives of Business and Industrial Personal Property

Table 2503.A	Average Economic Life in Years
Business Activity/Type of Equipment	
Agricultural Machinery & Equipment	10
Feed Mill Equipment (Production Line)	20
***	***
Soft Drink Mfg. M & E (Batch)	20
Solar Farm	
Modules, Panels, and Transformers	30
Racking/Racks	20
Fencing	15
Other Solar Farm Personal Property	5
Storage Buildings (portable)	10
***	***
*If acquisition cost and age of service station equipment are not available, see Chapter 9, Table 907.B-2 for alternative assessment procedure.	

B. Cost Indices

Table 2503.B			
Cost Indices			
Year	Age	National Average 1926 = 100	January 1, 2021 = 100*
2021	1	1888.1	0.939
2020	2	1736.4	1.021
2019	3	1727.8	1.026
2018	4	1667.7	1.063
2017	5	1612.2	1.100
2016	6	1580.9	1.122
2015	7	1593.7	1.113
2014	8	1578.8	1.123
2013	9	1558.7	1.138
2012	10	1545.9	1.147
2011	11	1503.2	1.180
2010	12	1457.4	1.217
2009	13	1468.6	1.208
2008	14	1427.3	1.242
2007	15	1373.3	1.291
2006	16	1302.3	1.362
2005	17	1244.5	1.425
2004	18	1157.3	1.532
2003	19	1118.6	1.585
2002	20	1100.0	1.612
2001	21	1093.4	1.622
2000	22	1084.3	1.636
1999	23	1065.0	1.665
1998	24	1061.8	1.670
1997	25	1052.7	1.685
1996	26	1036.0	1.712
1995	27	1020.4	1.738
1994	28	985.0	1.800
1993	29	958.0	1.851
1992	30	939.8	1.887
1991	31	928.5	1.910

*Reappraisal Date: January 1, 2021 – 1773.4 (Base Year)

C. ...

* * *

D. Composite Multipliers 2022 (2023 Orleans Parish)

Table 2503.D										
Composite Multipliers 2022 (2023 Orleans Parish)										
Age	3 Yr	5 Yr	6 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr	30 Yr
1	.66	.80	.82	.85	.86	.88	.89	.91	.92	.92
2	.50	.70	.75	.81	.86	.89	.92	.95	.97	.99
3	.35	.53	.58	.69	.78	.82	.87	.92	.95	.97
4	.17	.36	.44	.57	.71	.78	.84	.91	.96	.99
5		.25	.33	.47	.64	.73	.80	.90	.96	1.00
6		.20	.21	.37	.55	.65	.76	.88	.94	1.00
Age	3 Yr	5 Yr	6 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr	30 Yr
7			.20	.29	.43	.56	.69	.82	.90	.96
8				.25	.34	.48	.62	.79	.88	.94
9				.23	.27	.41	.56	.74	.85	.93
10					.24	.33	.49	.69	.81	.91
11					.24	.28	.44	.65	.80	.90
12						.27	.38	.61	.78	.90
13							.24	.31	.54	.72
14								.29	.50	.70
15									.27	.45
16										.27
17										.38
18										.37
19										.35
20										.34
21										.32
22										.43
23										.40

Table 2503.D										
Composite Multipliers 2022 (2023 Orleans Parish)										
24									.33	.57
25									.34	.52
26									.34	.50
27										.45
28										.41
29										.39
30										.38
31										.38

1. Data sources for tables are:

- a. cost index—Marshall and Swift Publication Co.;
- b. percent good—Marshall and Swift Publication Co.;
- c. average economic life—various.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 10:944 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:207 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:490 (March 1998), LR 25:317 (February 1999), LR 26:509 (March 2000), LR 27:427 (March 2001), LR 28:520 (March 2002), LR 29:370 (March 2003), LR 30:489 (March 2004), LR 31:719 (March 2005), LR 32:433 (March 2006), LR 33:496 (March 2007), LR 34:686 (April 2008), LR 35:500 (March 2009), LR 36:780 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1402 (May 2011), LR 38:810 (March 2012), LR 39:497 (March 2013), LR 40:538 (March 2014), LR 41:681 (April 2015), LR 42:750 (May 2016), LR 43:656 (April 2017), LR 44:584 (March 2018), LR 45:538 (April 2019), LR 46:564 (April 2020), LR 47:470 (April 2021), LR 49:

Chapter 31 Public Exposure of Assessments; Appeals §3101. Public Exposure of Assessments, Appeals to the Board of Review and Board of Review Hearings

A. - A.1. ...

2. A property owner or authorized agent of the property owner may make a written request for notice of the current year's assessment of the property of which that person is the owner, however, such request shall be made no sooner than the first day of June of that year, and such request shall be received by the assessor of the parish or district in which the property is located no later than June fifteenth of that same year. The authorized agent of the property owner shall provide with the request for the assessment, written authorization from the property owner for that agent to act as the authorized agent of the property owner in the request of the notice of an assessment. The property owner or the authorized agent of the property owner shall provide to the assessor at the time of the mailing of the notice, appropriate means for the return of the notice such as a self-addressed stamped envelope of sufficient size and adequate postage to hold the notice requested. The assessor, at no cost to him, shall deliver to the property owner or the authorized agent of the property owner through the means provided a written notice of the assessed value of the property no later than the close of business on the third day for inspection of the assessment lists.

**Form 3101
Exhibit A**

**Appeal to Board of Review by Property Owner/Taxpayer
For Real and Personal Property**

3. Any property owner or agent who has requested notice of assessed value pursuant to Paragraph 2 of this Subchapter may also provide an email address to the assessor. If an email address is provided within the period specified in Paragraph 2 of this Subchapter, the assessor shall email written notice of the assessed value of the related property on the first day for the inspection of the assessment lists.

B.1. Each assessor shall publish the dates, time and place of the public exposure of the assessment lists of both real and personal property in a newspaper of general circulation in their respective parishes. Notice shall be published at least twice within a period of not sooner than 21 days nor later than seven days prior to the beginning of the 15 calendar day period of exposure. This notice shall include the following:

“PLEASE NOTE: You must submit all information concerning the value of your property to your assessor before the deadline for filing an appeal with the Board of Review. The failure to submit such information may prevent you from relying on that information should you protest your value.”

2. Each assessor shall notify the Louisiana Tax Commission of the public exposure dates at least 21 days prior to the public exposure period, which dates shall be published by the Louisiana Tax Commission on its website.

C. - H.3. ...

4. The Board of Review shall certify the assessment list to the Louisiana Tax Commission on or before October twentieth of each year. The Louisiana Tax Commission requests and recommends that the Board of Review maintain the certified list on its website or through other publicly available digital means.

I. The Board of Review, during its public hearing(s), shall have copies of the Louisiana Tax Commission appeal rules and regulations and Appeal Form 3102/3103.A available for any assessor and/or taxpayer desiring to further appeal to the Tax Commission.

J. The Board of Review shall provide each taxpayer with a written notice of their particular appeal determination with a copy submitted to the assessor and the Tax Commission on or before the certification of the assessment list to the Tax Commission. The notice of determination shall be sent simultaneously to the assessor and the taxpayer at the address shown on the appeal form by registered or certified mail. The Board of Review shall include an Appeal Form 3102/3103.A with the notice of determination.

K.1. The determination of the Board of Review shall be final unless appealed, in writing, to the Tax Commission within 30 calendar days of the earlier of:

a. actual delivery of the Board of Review decision;
or

b. written transmission of the Board of Review notice of determination.

2. The Board of Review shall record and report the method of transmission and the date of written transmission to the Louisiana Tax Commission. Either the taxpayer, the parish assessor, and/or a bona fide representative of an affected tax-recipient body may appeal the Board of Review determination to the Tax Commission.

Name: _____ Parish/District: _____
Taxpayer

Address: _____ City, State, Zip: _____

Ward: _____ Assessment/Tax Bill Number: _____ Appeal No. _____
Board of Review

(Attach copy of complete appeal submitted to the Board of Review)

Address or Legal Description of Property Being Appealed (Also, please identify building by place of business for convenience of appraisal)

I hereby request the review of the assessment of the above described property pursuant to L.R.S. 47:1992.

The assessor has determined Fair Market Value of this property at:

Land \$ _____ Improvement \$ _____ Personal Property* \$ _____
Total \$ _____

I am requesting that the Fair Market Value of this property be fixed at:

Land \$ _____ Improvement \$ _____ Personal Property* \$ _____
Total \$ _____

* If you are not appealing personal property, leave this section blank.

Please notify me of the date, place and time of my appeal at the address shown below.

NOTE: If property owner/taxpayer disputes the Board of Review's decision, property owner/taxpayer may appeal to the La. Tax Commission by completing and submitting Appeal Form 3102/3103.A to the LTC within 10 business days after certified mail delivery to the appealing taxpayer or assessor of the BOR's written determination. For further information, call the LTC at (225) 219-0339.

Property Owner/Taxpayer _____

Address: _____

Telephone No. _____

Email Address: _____

PLEASE NOTE: You must submit all information concerning the value of your property to your assessor before the deadline for filing an appeal with the Board of Review. The failure to submit such information may prevent you from relying on that information should you protest your value.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1992, R.S. 47:2301 and R.S. 47:2321.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 13:188 (March 1987), LR 13:764 (December 1987), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:492 (March 1998), LR 25:319 (February 1999), LR 26:512 (March 2000), LR 32:435 (March 2006), LR 33:498 (March 2007), LR 34:688 (April 2008), LR 35:501 (March 2009), LR 36:781 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1403 (May 2011), LR 38:811 (March 2012), LR 40:539 (March 2014), LR 41:682 (April 2015), LR 42:751 (May 2016), LR 43:657 (April 2017), LR 45:538 (April 2019), LR 49:

**§3102. Appeals to the Louisiana Tax Commission
(for appeals filed before January 1, 2022)**

NOTE: The following procedure and rules shall apply and govern all appeals filed with the Louisiana Tax Commission before January 1, 2022.

A. The Louisiana Constitution provides that the correctness of assessments made by an assessor will be subject to review first by the parish governing authority, then by the Louisiana Tax Commission, and finally by the courts, all in accordance with procedures established by law. La. Const. Article VII, Section 18(E).

B.1. An appeal to the Louisiana Tax Commission shall be filed with the commission within 30 calendar days after the Board of Review's written decision is properly sent. In order to institute a proceeding before the commission, the taxpayer, assessor, or bona fide representative of a tax recipient body shall file Form 3102/3103.A and, if applicable, Form 3102/3103.B. The applicant must include a copy of the Board of Review's written decision and notification letter with the Form 3102/3103.A. All appeals shall be deemed filed when deposited with the United States Postal Service and can be evidenced by proof of mailing by registered or certified mail. Appeals may also be filed electronically on the Tax Commission's website.

2. Appeals filed by a taxpayer shall be docketed and captioned as follows.

STATE OF LOUISIANA
LOUISIANA TAX COMMISSION
Taxpayer
v.
Assessor and Parish Board of Review
DOCKET NO. _____

3. Appeals filed by an assessor shall be docketed and captioned as follows.

STATE OF LOUISIANA
LOUISIANA TAX COMMISSION
Assessor
v.
Taxpayer and Parish Board of Review
DOCKET NO. _____

4. Appeals filed by a bona fide representative of a tax recipient body shall be docketed and captioned as follows.

STATE OF LOUISIANA
LOUISIANA TAX COMMISSION
Tax Recipient Body
v.
Assessor, Taxpayer, and Parish Board of Review
DOCKET NO. _____

C.1. Except as otherwise provided, an original and seven copies of all filings, including pleadings and exhibits, shall be filed with the commission.

2. All pleadings are to be signed by the individual who files them, and shall include the capacity in which the individual is acting, the individual's mailing address, and telephone number.

3. The signing of the pleading will be construed to be the individual's statement that the individual is duly authorized to represent the taxpayer, that the allegations of

the petition are true and correct to the best of the individual's information and belief and that the capacity in which the individual acts is properly stated.

4. All pleadings shall be accompanied by a certificate of service certifying that such pleadings have been served on all opposing parties or parties in interest in the case, and shall include the manner of service.

5. All pleadings shall reflect the caption set forth in Section B.

6. All filings to the Louisiana Tax Commission shall be on letter size paper.

7. Any filing that consists of 50 pages or less shall be filed in electronic/digital form only.

8. Any filing that consists of more than 50 pages shall be filed in electronic/digital form, along with the printed original and seven copies.

9. Motions and exceptions shall be in writing, shall be accompanied by an order or rule setting them from hearing and shall be served in accordance with these rules.

10. Motions, Rules and Exceptions may be heard by the commission by special setting, or referred to the merits of the case at the discretion of the commission.

11. The Tax Commission may issue discovery and filing deadlines through a case management scheduling order.

D.1. All parties shall receive notice of the scheduling of an appeal hearing at least 60 days prior to the scheduled hearing date. However, if an appeal hearing is continued or rescheduled, each party shall receive notice at least 30 days prior to the new hearing date.

2. In addition to the initial filing of Forms 3102/3103.A and 3102/3103.B, the taxpayer or assessor appealing the Board of Review decision may attach a pleading containing further information concerning the appeal.

3. Either party may request a continuance of a scheduled hearing. Such a request must be made in writing and filed and served on the opposing party at least 15 days prior to the scheduled hearing date, unless good cause can be shown why the fifteen-day requirement should be waived. Requests for continuance must contain the grounds on which the continuance is requested and state whether or not the opposing party objects to the request.

4. The applicant shall file and serve on the opposing party at least 45 days prior to the scheduled hearing date all documents and papers that may be offered into evidence at the hearing. The applicant must submit evidence that establishes the fair market value of their property or other grounds that would constitute reversal of the Board of Review's decision and/or modification of the original assessment.

5. The respondent shall file and serve on the opposing party at least 30 days prior to the scheduled hearing date all documents and papers that may be offered into evidence at the hearing.

6. Documents and papers offered into evidence for a hearing before the commission shall be marked as exhibits and bound. All exhibits, where it is helpful, to the consideration of such exhibits, shall be indexed, numbered, color coded, tabbed or otherwise so identified as to provide ready accessibility. Exhibits offered by a taxpayer shall be marked "Exhibit Taxpayer _____" and shall be consecutively numbered. The taxpayer shall at the time an exhibit is offered state whether the exhibit contains

information not furnished to the assessor before the end of the period for public exposure of the assessment lists. Exhibits offered by the assessor shall be marked "Exhibit Assessor _____" and shall be consecutively numbered. Exhibits offered by the commission or its staff representative shall be marked "Exhibit Tax Commission _____" and shall be consecutively numbered. It is the Tax Commission's policy to accept all pre-filed exhibits into the record, however, either party may object to the submission of any of the opposing parties' exhibits. Such objection(s) must be made at the beginning of the appeal hearing. The Tax Commission reserves the right to take such objections under advisement and/or to defer the objections to the merits of the appeal. Absent a timely objection, all timely filed exhibits are deemed admitted.

7. Legal memorandum submitted by the parties will be made part of the record proceedings before the commission, but shall not be filed as exhibits offered into evidence for the hearing before the commission.

8. Any party, including the taxpayer, assessor, and/or Tax Commission, may request, in writing, that all parties disclose witnesses that may be called to testify at the appeal hearing. Such a request must be made not less than 20 days prior to the hearing and if such a request is made, all parties must disclose, in writing, all witnesses that may be called to testify as follows: the applicant must make such disclosure at least 15 days prior to the hearing and the respondent must make such disclosure at least eight days prior to the hearing. The admissibility of rebuttal witnesses will be evaluated by the commission on a case-by-case basis.

E. If a taxpayer appeals the Board of Review's decision on the basis that the assessor appraised his or her property on the sole basis of a sale or sales listing, evidence establishing that the property was reappraised at the value of, or based solely upon, the sale or sales listing shall constitute prima facie evidence of sales/listing chasing and shall create a rebuttal presumption against the assessment.

F. Upon written notice by the commission, through either the administrator or Counsel to the Commission, the parties and/or their attorneys or other representatives may be directed to meet and confer together by telephone or otherwise prior to the hearing, for the purpose of formulating issues and considering:

1. simplification of issues;
2. a limitation, where possible of the number of witnesses;
3. the time required for presentations;
4. stipulations as to admissibility of exhibits;
5. submission of proposed findings of fact;
6. such other matters as may aid in the simplification of the proceedings and the disposition of the matters in controversy.

G. Upon written notice by the commission, through either the administrator or counsel to the commission, the parties or their attorneys or other representative may be directed to file memoranda with the commission. The legal memorandum shall address in a concise manner the issues presented in the appeal to the commission together with a statement of any authority supporting the party's position.

H. Any party with leave of the commission or hearing officer may present prepared sworn deposition testimony of a witness either narrative or in question and answer form, which shall be incorporated into the record as if read by a witness. The opposing party will be allowed to cross-

examine and/or submit any sworn testimony given by the witness in the deposition. Seven copies of the prepared deposition testimony shall be filed with the commission.

I. Any taxpayer or assessor may appear and be represented by an attorney at law authorized to practice law before the highest court of any state; a natural person may appear in his own behalf, through an immediate family member, an attorney, or Registered Tax Representative as herein defined below; or a corporation, partnership or association may appear and be represented to appear before the commission by a bona fide officer, partner, full time employee, or any other person duly authorized as provided for on "Exhibit B, Power of Attorney" (Form 3102/3103.B).

1. Registered tax representative is a person who represents another person at a proceeding before the Louisiana Tax Commission. The term does not include:

- a. the owner of the property or person liable for the taxes that is the subject of the appeal;
- b. an immediate family member of the owner of the property;
- c. a permanent full-time employee of the owner of the property or person liable for the taxes who is the subject of the appeal;
- d. representatives of local units of government appearing on behalf of the unit or as the authorized representative of another unit;
- e. a certified public accountant, when the certified public accountant is representing a client in a matter that relates only to personal property taxation; or

f. an attorney who is a member in good standing of the Louisiana bar or any person who is a member in good standing of any other state bar and who has been granted leave by the board to appear pro hac vice.

2. To serve as a registered tax representative, a person must:

- a. be properly registered with the commission;
- b. be at least 18 years of age;
- c. have fully complied with all rules adopted by the commission regarding professional conduct and ethical considerations;
- d. have read and is familiar with all rules and regulations promulgated by the commission; and
- e. have a copy of a properly executed power of attorney from the taxpayer on the form prescribed by the commission on file before a hearing will be scheduled.

J. Every taxpayer or assessor, witness, attorney or other representative shall conduct himself in all proceedings with proper dignity, courtesy and respect. Disorderly conduct will not be tolerated. Attorneys shall observe and practice the standards of ethical behavior prescribed for attorneys at law by the Louisiana Bar Association. Any taxpayer or assessor, witness, attorney or other representative may be excluded by the commission from any hearing for such period and upon such conditions as are just for violation of this rule.

K. All official hearings conducted in any proceeding shall be open to the public. All hearings shall be held in Baton Rouge, LA, unless the commission shall designate another place of hearing.

L. A continuance shall not be granted due to an unexcused absence of a taxpayer, assessor or any representative, attorney or witness, at the time and place set for a scheduled hearing before the commission, without consent of the taxpayer and/or assessor. If such consent is refused, the hearing shall proceed.

M. The hearing shall be conducted informally. It will be the responsibility of the taxpayer or assessor to retain the services of an official reporter for a scheduled hearing should either anticipate the need for a transcript. The Tax Commission shall be notified no later than three business days, prior to the scheduled hearing that an official reporter will be in attendance, and the commission shall be furnished a copy of the transcript, at no cost to the commission.

N. Witness testimony is permitted, and all witnesses shall be placed under oath at the onset of each hearing. However, the commission may limit the number of witnesses and limit the allotment of time for such testimony. The commission may permit live witness testimony via videoconference. All witnesses are subject to cross examination by any party.

O. Absent a timely objection, any evidence, which would be admissible under the Louisiana Rules of Evidence shall be deemed admissible by the commission. The Louisiana Rules of Evidence shall be applied liberally in any proceeding before the commission. Either party may object to evidence not previously disclosed by the opposing party. The commission may also exclude evidence, which is deemed by the commission to be incompetent, immaterial or unduly repetitious.

P. The commission shall take official notice without further identification of the contents of the original records and documents in possession of the commission when duly certified copies thereof are offered into evidence and made a part of the record. The Board of Review does not transmit a record or evidence to the Tax Commission. Any evidence or information that was submitted to the Board of Review must be filed by the parties, to be considered by the Tax Commission. The commission may receive other documentary evidence in the form of copies or excerpts or that which is incorporated by reference.

Q. Hearings may be conducted by a hearing officer selected and appointed by the commission. The hearing officer shall have the authority to administer oaths, may examine witnesses, and rule upon the admissibility of evidence and amendments to the pleadings. The hearing officer shall have the authority to recess any hearing from day to day.

R. The hearing officer shall have the responsibility and duty of assimilating testimony and evidence, compiling a written summary of the testimony and evidence, and presenting a proposed order to the commission.

S. At the close of evidence, each side will be allowed a reasonable amount of time to argue its case. This time will be allotted by the chairman or hearing officer.

T. The parties to an appeal shall be notified in writing, by registered or certified mail, of the final decision by the commission. The taxpayer or assessor shall have 30 days from entry of the decision to appeal to a court of competent jurisdiction. In addition to registered or certified mail, the parties to an appeal may also be notified by electronic mail.

U. The Tax Commission defines "entry" under R.S. 47:1998, as the mailing of the decision to the parties. Decisions by the Tax Commission are not entered or final until signed and placed in the mail to the parties.

V. Following the entry of a final decision, the commission may, at its discretion, grant the request of a taxpayer or assessor for a rehearing; provided the rehearing request is made in accordance with the Administrative Procedure Act.

W. Subpoenas for the attendance of witnesses or for the production of books, papers, accounts or documents for a hearing may be issued by the commission upon its own motion, or upon the written request of the taxpayer or assessor. No subpoena shall be issued until the party who wishes to subpoena the witness first deposits with the agency a sum of money sufficient to pay all fees and expenses to which a witness in a civil case is entitled pursuant to R.S. 13:3661 and R.S. 13:3671. Any subpoena duces tecum shall allow no less than five days to assimilate and to deliver said documents subpoenaed by the subpoena recipient. The form of subpoena attached hereto as Form SUBPT-2 (found on the Tax Commission's website under General Forms), or a reasonable variation thereof, shall be filled out and presented with the subpoena request. Service of the subpoena may be accomplished by any of the methods prescribed by the Louisiana Administrative Procedure Act.

X. The word "commission", as used herein, refers to the chairman and the members or its delegate appointed to conduct the hearing.

Y. A decision by the Tax Commission that determines the fair market value of real property shall be applied to subsequent tax years until reappraisal in a future mandated reappraisal year, unless there has been a change in the physical condition of the property that would justify reappraisal or a change in value. Nothing in this Subparagraph shall be interpreted or applied to limit an assessor's ability or obligation to reduce an assessment due to a change in the condition of the property or under R.S. 47:1978.1.

Z. Any notice, correspondence, order, directive, or similar communication issued by the commission may be by U.S. Mail and/or electronic mail.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:1989 and R.S. 47:1992.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Division of Administration, Tax Commission, LR 49:

§3103. Appeals to the Louisiana Tax Commission (for appeals filed on or after January 1, 2022)

NOTE: The following procedure and rules shall apply and govern all appeals filed with the Louisiana Tax Commission on or after January 1, 2022.

A. The Louisiana Constitution provides that the correctness of assessments made by an assessor will be subject to review first by the parish governing authority, then by the Louisiana Tax Commission, and finally by the courts, all in accordance with procedures established by law. La. Const. Article VII, Section 18(E).

B.1. An appeal to the commission shall be filed with the commission within 30 calendar days of the earlier of:

a. the Board of Review's written decision is properly sent to the taxpayer and assessor, or

b. actual delivery of the Board of Review's determination, whether electronic or otherwise. In order to institute a proceeding before the commission, the taxpayer, assessor, or bona fide representative of a tax recipient body shall file Form 3102/3103.A and, if applicable, Form 3102/3103.B. The applicant must include a copy of the Board of Review's written decision and notification letter with the Form 3102/3103.A. All appeals shall be deemed filed when deposited with the United States Postal Service and can be evidenced by proof of mailing by registered or certified mail. Appeals may also be filed electronically on the commission's website. The commission may summarily

dismiss an appeal not timely filed with all required documents.

2. In addition to the Forms 3102/3103.A and 3102/3103.B, the applicant may attach any additional documents or pleadings containing further information concerning the appeal.

3. Appeals filed by a taxpayer shall be docketed and captioned as follows.

STATE OF LOUISIANA
LOUISIANA TAX COMMISSION
Taxpayer
v.
Assessor and Parish Board of Review
DOCKET NO. _____

4. Appeals filed by an assessor shall be docketed and captioned as follows.

STATE OF LOUISIANA
LOUISIANA TAX COMMISSION
Assessor
v.
Taxpayer and Parish Board of Review
DOCKET NO. _____

5. Appeals filed by a bona fide representative of a tax recipient body shall be docketed and captioned as follows.

STATE OF LOUISIANA
LOUISIANA TAX COMMISSION
Tax Recipient Body
v.
Assessor, Taxpayer, and Parish Board of Review
DOCKET NO. _____

C.1. Except as otherwise provided, an original and seven copies of all filings, including pleadings and exhibits, shall be filed with the commission.

2. All pleadings are to be signed by the individual who files them, and shall include the capacity in which the individual is acting, the individual's mailing address, and telephone number.

3. The signing of the pleading will be construed to be the individual's statement that the individual is duly authorized to represent the property owner, that the allegations of the petition are true and correct to the best of the individual's information and belief and that the capacity in which the individual acts is properly stated.

4. All pleadings shall be accompanied by a Certificate of Service certifying that such pleadings have been served on all opposing parties or parties in interest in the case and shall include the manner of service.

5. All pleadings shall reflect the caption set forth in Section B of this Section.

6. All filings to the commission shall be on letter size paper.

7. Any filing that consists of 50 pages or less shall be filed in electronic/digital form only.

8. Any filing that consists of more than 50 pages shall be filed in electronic/digital form, along with the printed original and seven copies.

9. Motions and Exceptions shall be in writing, shall be accompanied by an order or rule setting them for hearing and shall be served in accordance with these rules.

10. The commission may issue discovery and filing deadlines through a case management scheduling order.

11. In computing a period of time allowed or prescribed in this Subchapter or by order of the commission, the date of the act, event, or default after which the period begins to run is not to be included. The last day of the period is to be included, unless it is a legal holiday, in which event the period runs until the end of the next day which is not a legal holiday.

12. At the discretion of the commission, Motions, Objections, Rules, and/or Exceptions may be heard by the commission by special setting, referred to the merits of the case, or summarily adjudicated.

13. Upon written notice by the commission, through either the administrator or Counsel to the Commission, the parties or their attorneys or other representative may be directed to file memoranda with the commission. The legal memorandum shall address in a concise manner the issues presented in the appeal to the commission together with a statement of any authority supporting the party's position.

D.1. Except as otherwise provided, the review of the correctness of an assessment is confined to review of evidence presented to the assessor prior to the deadline for filing a complaint with the Board of Review.

2. The taxpayer shall pre-file all documentary evidence with the commission in accordance with these rules, or any case management scheduling order adopted by the commission.

3. If a taxpayer pre-files evidence which the assessor contends was not presented prior to the deadline for filing a complaint with the Board of Review, then the assessor shall file a written objection into the record. If maintained, the assessor's written objection should include a complete copy of the individual file/log as recommended in Section 213.G. The failure by the assessor to timely file a written objection shall be deemed a waiver. Such waiver shall be deemed to be good reason and shall operate to permit consideration of all evidence timely pre-filed by the taxpayer.

4. If the assessor timely objects to the pre-filed evidence by a taxpayer, the taxpayer may

1. respond to the objection on the basis that the evidence is deemed to have been submitted pursuant to the commission's rules,

2. respond to the objection on the basis that the evidence was timely submitted to the assessor,

3. respond to the objection on the basis that there are good reason(s) for the failure to timely submit such evidence, and/or

4. respond to the objection on the basis that the evidence is otherwise admissible and permitted under these rules or R.S. 47:1989.

5. The commission may order that a hearing be held regarding the assessor's objection(s) to the taxpayer's pre-filed exhibits.

6. If the assessor's objection is overruled on the basis that there are good reason(s) for the failure to timely submit such evidence, the commission may order that the assessor consider the additional evidence. Within 15 days of the commission's order to consider additional evidence, the assessor may modify an assessment and shall notify the commission and taxpayer of such a modification.

7. In all real property appeals, the commission may independently appraise the property utilizing the criteria set forth in R.S. 47:2323.

8. "Good reason" under R.S. 47:1989(C)(2)(a) shall include, but is not limited to, the assessor's failure to (1) comply with any of the commission's Rules and Regulations, including the requirements of Section 3101, (2) request additional information as required in Section 307.A., and/or (3) promptly respond to a taxpayer's request for a reduction in value and/or obsolescence. "Good reason" under R.S. 47:1989(C)(2)(a) shall not include a taxpayer's intentional withholding of evidence. Nothing in these Rules should be interpreted or applied to limit a finding of "good reason" in other circumstances.

9. Publicly available information, data, reports, resources, and/or guides is deemed to have been "presented" to the assessor prior to the close of the deadline for filing a complaint with the Board of Review.

E.1. Any taxpayer or assessor may appear and be represented by an attorney at law authorized to practice law before the highest court of any state; a natural person may appear in his own behalf, through an immediate family member, an attorney, or Registered Tax Representative as herein defined below; or a corporation, partnership or association may appear and be represented to appear before the commission by a bona fide officer, partner, full time employee, or any other person duly authorized as provided for on "Exhibit B, Power of Attorney" (Form 3102/3103.B).

2. Registered Tax Representative is a person who represents another person at a proceeding before the commission. The term does not include:

- a. the owner of the property or person liable for the taxes that is the subject of the appeal;
- b. an immediate family member of the owner of the property;
- c. a permanent full-time employee of the owner of the property or person liable for the taxes who is the subject of the appeal;
- d. representatives of local units of government appearing on behalf of the unit or as the authorized representative of another unit;
- e. a certified public accountant, when the certified public accountant is representing a client in a matter that relates only to personal property taxation; or
- f. an attorney who is a member in good standing of the Louisiana bar or any person who is a member in good standing of any other state bar and who has been granted leave by the board to appear pro hac vice.

3. To serve as a registered tax representative, a person must:

- a. be properly registered with the commission;
- b. be at least 18 years of age;
- c. have fully complied with all rules adopted by the commission regarding professional conduct and ethical considerations;
- d. have read and is familiar with all rules and regulations promulgated by the commission; and
- e. have a copy of a properly executed power of attorney from the taxpayer on the form prescribed by the commission on file before a hearing will be scheduled.

4. The commission may deny any attorney or tax representative from representing any parties before the commission for failure to comply with R.S. 47:1998(I), which provides, in part: "The Louisiana Tax Commission

shall receive a copy of every filing in a suit under this Section[.]".

F. Every taxpayer or assessor, witness, attorney or other representative shall conduct himself in all proceedings with proper dignity, courtesy and respect. Disorderly conduct will not be tolerated. Attorneys shall observe and practice the standards of ethical behavior prescribed for attorneys at law by the Louisiana Bar Association. Any taxpayer or assessor, witness, attorney or other representative may be excluded by the commission from any hearing for such period and upon such conditions as are just for violation of this rule.

G.1. The commission shall conduct a full evidentiary hearing to evaluate the correctness of the Board of Review's determination. However, if the Board of Review affirmed the original assessment/value, the commission shall evaluate the original assessment/value by the assessor.

2. All parties shall receive notice of the scheduling of an appeal hearing at least 60 days prior to the scheduled hearing date. However, if an appeal hearing is continued or rescheduled, each party shall receive notice at least 30 days prior to the new hearing date.

3. All official hearings conducted in any proceeding shall be open to the public. All hearings shall be held in Baton Rouge, LA, unless the commission shall designate another place of hearing.

4. The hearing shall be conducted informally. It will be the responsibility of the taxpayer or assessor to retain the services of an official reporter for a scheduled hearing should either anticipate the need for a transcript. The commission shall be notified no later than three (3) business days prior to the scheduled hearing that an official reporter will be in attendance, and shall be furnished a copy of the transcript. By motion of any party, such a transcript may be made part of the commission's administrative record.

5. Any party may request a continuance of a scheduled hearing. Except as otherwise provided, a request for continuance must be made in writing and filed and served on the opposing parties at least 15 days prior to the scheduled hearing date, unless good cause can be shown why this deadline should be waived. Requests for continuance must contain the grounds on which the continuance is requested and state whether or not the opposing party objects to the request.

6. Except as otherwise provided in the commission's rules or by order of the commission, the applicant shall file and serve on the opposing party at least 45 days prior to the scheduled hearing date all documents and papers that may be offered into evidence at the hearing.

7. Except as otherwise provided in the commission's rules or by order of the commission, the respondent shall file written objections to any of the applicant's pre-filed exhibits at least 30 days prior to the scheduled hearing date. The failure to timely file a written objection may be deemed a waiver.

8. Except as otherwise provided in the commission's Rules or by order of the commission, the respondent shall file and serve on the opposing party at least 30 days prior to the scheduled hearing date all documents and papers that may be offered into evidence at the hearing.

9. Except as otherwise provided in the commission's Rules or by order of the commission, any party, including the taxpayer, assessor, and/or commission, may request, in writing, that all parties disclose witnesses that may be called to testify at the appeal hearing. Such a request must be made

not less than 55 days prior to the hearing and if such a request is made, all parties must disclose, in writing, the actual identity of any witnesses that may be called to testify as follows: the applicant must make such disclosure at least 45 days prior to the hearing and the respondent must make such disclosure at least 30 days prior to the hearing. The admissibility of rebuttal witnesses will be evaluated by the commission on a case-by-case basis.

10. If a taxpayer appeals the Board of Review's decision on the basis that the assessor appraised the subject property on the sole basis of a sale or sales listing, evidence establishing that the property was reappraised at the value of, or based solely upon, the sale or sales listing shall constitute prima facie evidence of sales/listing chasing and shall create a rebuttal presumption against the assessment.

11. If a taxpayer appeals the Board of Review's decision on the basis that the assessor inequitably assessed the subject property as compared to similarly situated comparable properties, then the taxpayer must submit evidence of such an inequity, and the assessor shall be prepared to respond to such evidence.

12. Notwithstanding §3103.D.1, or any other provision to the contrary, witness testimony is always permitted, and all witnesses shall be placed under oath at the onset of each hearing. However, the commission may limit the number of witnesses and limit the allotment of time for such testimony. The commission may permit live witness testimony via videoconference. All witnesses are subject to cross examination by any party.

13. It is the commission's policy to accept all pre-filed exhibits into the record; however, either party may object to the submission of any of the opposing parties' exhibits. Absent a timely objection, any evidence shall be admitted into the record. The Louisiana Rules of Evidence shall be applied liberally in any proceeding before the commission. The commission may also exclude evidence, which is deemed by the commission to be incompetent, immaterial or unduly repetitious. The commission reserves the right to take any objection under advisement and/or to defer the objections to the merits of the appeal.

14. The commission shall take official notice without further identification of the contents of the original records and documents in possession of the commission when duly certified copies thereof are offered into evidence and made a part of the record. The Board of Review does not transmit a record or evidence to the commission. Any evidence or information that was submitted to the Board of Review must be filed by the parties to be considered by the commission. The commission may receive other documentary evidence in the form of copies or excerpts or that which is incorporated by reference.

15. Any party with leave of the commission or hearing officer may present prepared sworn deposition testimony of a witness either narrative or in question and answer form, which shall be incorporated into the record as if read by a witness. The opposing party will be allowed to cross-examine and/or submit any sworn testimony given by the witness in the deposition.

16. Subpoenas for the attendance of witnesses or for the production of books, papers, accounts or documents for a hearing may be issued by the commission upon its own motion, or upon the written request of any party. No subpoena shall be issued until the party who wishes to subpoena the witness first deposits with the agency a sum of

money sufficient to pay all fees and expenses to which a witness in a civil case is entitled pursuant to R.S. 13:3661 and R.S. 13:3671. Any subpoena duces tecum shall allow no less than five days to assimilate and to deliver said documents subpoenaed by the subpoena recipient. The form of subpoena attached hereto as Form SUBP.T-2 (found on the commission's website under General Forms), or a reasonable variation thereof, shall be filled out and presented with the subpoena request. Service of the subpoena may be accomplished by any of the methods prescribed by the Louisiana Administrative Procedure Act.

17. Hearings may be conducted by a hearing officer selected and appointed by the commission. The hearing officer shall have the authority to administer oaths, may examine witnesses, and rule upon the admissibility of evidence and amendments to the pleadings. The hearing officer shall have the authority to recess any hearing from day to day. The hearing officer shall have the responsibility and duty of assimilating testimony and evidence, compiling a written summary of the testimony and evidence, and presenting a proposed order to the commission.

18. At the close of evidence, each side will be allowed a reasonable amount of time to argue its case. This time may be limited and/or allotted by the chairman or hearing officer.

19. The commission may take any matter under advisement and issue a decision/ruling without advance notice or any additional opportunity for hearing.

H.1. The commission may affirm the Board of Review decision, it may remand the matter for further consideration by the assessor, or it may reverse or modify the assessment because the assessment is any of the following:

- a. In violation of constitutional or statutory provisions.
- b. In excess of the authority of the assessor.
- c. Made upon an unlawful procedure.
- d. Affected by another error of law.
- e. Arbitrary or capricious or characterized by abuse of discretion or clearly unwarranted exercise of discretion.
- f. Not supported and sustainable by a preponderance of evidence as determined by the commission.

2. In determining whether the assessment is supported and sustainable by a preponderance of evidence, the commission shall make its own determination and conclusions of fact by a preponderance of evidence based upon its own evaluation of the evidence reviewed in its entirety including otherwise admissible first-hand witness testimony.

3. In determining whether the assessment is supported and sustainable by a preponderance of evidence, if the value indicated by the commission's review of the record is within 5 percent of the Board of Review's determination, there shall be a rebuttal presumption that the Board of Review's determination is correct.

I.1. Notwithstanding any other provision to the contrary, and except as otherwise instructed, the Appraisal Division shall perform a fee simple appraisal in connection with all real property appeals utilizing the criteria set forth in R.S. 47:2323 and the commission's Rules. The appraisal report shall be served on all parties at least sixty (60) days prior to the scheduled hearing and shall be entered into the record.

2. The commission may accept or reject all or any part of the appraisal prepared by the Appraisal Division in its evaluation of the appeal.

J. The parties to an appeal shall be notified in writing, by registered or certified mail, of the final decision by the commission. The parties shall have 30 days from entry of the decision to appeal to a court of competent jurisdiction. The parties to an appeal may also be notified by electronic mail.

K. The commission defines "entry" under R.S. 47:1998, as the mailing of the decision to the parties. Decisions by the commission are not entered or final until signed and placed in the mail to the parties.

L. Following the entry of a final decision, the commission may, at its discretion, grant a rehearing. A request for rehearing by any party shall be made in accordance with the Louisiana Administrative Procedure Act.

M. The word "commission", as used herein, refers to the chairman and the members or its delegate appointed to conduct the hearing. The word "applicant", as used herein, refers to the party who filed a protest/appeal with the commission under R.S. 47:1989. The word "respondent", as used herein, refers to the interested parties who did not file a protest/appeal with the commission under R.S. 47:1989. In a protest by a taxpayer, the interested parties include the parish assessor and Board of Review. In a protest by an assessor the interested parties include the taxpayer and Board of Review. In a protest by a bona fide representative of an affected tax-recipient body, the interested parties include the taxpayer, parish assessor, and Board of Review.

N. The chairman of the commission is authorized to rule upon, decide, and/or adjudicate any motion or objection. Notice of rulings by the chairman shall be delivered to the parties by U.S. Mail and/or electronic mail. Any party may appeal a ruling by the chairman to the full commission within seven calendar days of notice. Such appeals may be heard by the commission by special setting or referred to the merits of the case at the discretion of the commission.

O. A decision by the commission that determines the fair market value of real property shall be applied to subsequent tax years until reappraisal in a future mandated reappraisal year, unless there has been a change in the physical condition of the property that would justify reappraisal or a change in value. Nothing in this Subparagraph shall be interpreted or applied to limit an assessor's ability or obligation to reduce an assessment due to a change in the condition of the property or under R.S. 47:1978.1.

P. Other than a final decision on the merits of an appeal, any ruling, notice, correspondence, order, directive, or similar communication issued by the commission may be by U.S. Mail and/or electronic mail.

Form 3102/3103.A
Exhibit A
Appeal to Louisiana Tax Commission
by Property Owner/Taxpayer or Assessor
for Real and Personal Property

La. Tax Commission
P.O. Box 66788
Baton Rouge, LA 70896
(225) 219-0339

Name: _____ Parish/District: _____
Taxpayer

Address: _____ City, State, Zip: _____

Ward: _____ Assessment/Tax Bill Number: _____ Appeal No. _____
Board of Review

Address or Legal Description of Property Being Appealed _____

Also, please identify building by place of business for convenience _____

I hereby appeal the decision of the Board of Review on the assessment of the above described property pursuant to La. R.S. 47:1992, R.S. 47:1989 and the rules of the Louisiana Tax Commission. I timely filed my appeal as required by law.

Date of the Board of Review Determination: _____

"You are required to include a copy of the Board of Review Determination with this Appeal Form."

The original Fair Market Value by the assessor was:

Land \$ _____ Improvement \$ _____

Personal Property \$ _____ Total \$ _____

The Fair Market Value determined by the Board of Review was:

Land \$ _____ Improvement \$ _____

Personal Property \$ _____ Total \$ _____

The Fair Market Value should be:

Land \$ _____ Improvement \$ _____

Personal Property \$ _____ Total \$ _____

* If you are not appealing personal property leave this section blank.

NOTE: If you disagree with the Board of Review's determination, you must file an appeal. The appeal of the decision of the Board of Review by one party is not an appeal of that decision from the other party. To protect your rights, if you disagree with the determination of the Board of Review, you should file an appeal to the Louisiana Tax Commission challenging the Board of Review's determination regardless of whether or not the other party has appealed that decision.

Applicant: _____
(Property Owner/Taxpayer/Assessor)

Address: _____

Telephone No.: _____

Email Address: _____

Date of Appeal: _____

Today's Date: _____

This form must be completed in its entirety. The failure to complete the form, in its entirety, or failure to attach a copy of the Board of Review Determination may result in summary dismissal at the discretion of the Tax Commission.

PLEASE NOTE: Any documents or other evidence submitted to the assessor and/or the Board of Review must be refiled/resubmitted to the Louisiana Tax Commission.

Form 3102/3103.B
Exhibit B
Power of Attorney

PLEASE TYPE OR PRINT

Taxpayer(s) must sign and date this form on Page 2.

I. TAXPAYER:

Your Name or Name of Entity: _____

Street Address, City, State, ZIP: _____

I/we appoint the following representative as my/our true and lawful agent and attorney-in-fact to represent me/us before the Louisiana Tax Commission. The representative is authorized to receive and inspect confidential information concerning me/our tax matters, and to perform any and all acts that I/we can perform with respect to my/our tax matters, unless noted below. Modes of communication for requesting and receiving information may include telephone, e-mail, or fax. The authority does not include the power to receive refund checks, the power to substitute another representative, the power to add additional representatives, or the power to execute a request for disclosure of tax information to a third party.

Representatives must sign and date this form on Page 3.

II. AUTHORIZED REPRESENTATIVE:

Name: _____
Firm: _____
Street Address _____
City, State, ZIP: _____
Telephone Number:() _____
Fax Number:() _____
Email Address: _____

III. SCOPE OF AUTHORIZED APPOINTMENT:

Acts Authorized. Mark only the boxes that apply. By marking the boxes, you authorize the representative to perform any and all acts on your behalf, including the authority to sign tax returns, with respect only to the indicated tax matters:

A. Duration:

_____ Tax Year _____ (Days, Months, etc.) _____ Until Revoked.

B. Agent Authority:

- 1. _____ General powers granted to represent taxpayer in all matters.
- 2. _____ Specified powers as listed.
 - (a.) _____ File notices of protest and present protests before the Louisiana Tax Commission.
 - (b.) _____ Receive confidential information filed by taxpayer.
 - (c.) _____ Negotiate and resolve disputed tax matters without further authorization.
 - (d.) _____ Represent taxpayer during appeal process.

C. Properties Authorized to Represent:

- 1. _____ All property.
- 2. _____ The following property only (give assessment number and municipal address or legal description).

Additional properties should be contained on separate page

NOTICES AND COMMUNICATIONS: Original notices and other written communication will be sent only to you, the taxpayer. Your representative may request and receive information by telephone, e-mail, or fax. Upon request, the representative may be provided with a copy of a notice or communication sent to you. If you want the representative to request or receive a copy of notices and communications sent to you, check this box.

REVOCATION OF PRIOR POWER(S) OF ATTORNEY: Except for Power(s) of Attorney and Declaration of Representative(s) filed on this Form, the filing of this Power of Attorney automatically revokes all earlier Power(s) of Attorney on file with the Louisiana Tax Commission for the same tax matters and years or periods covered by this document.

SIGNATURE OF TAXPAYER(S): If a tax matter concerns jointly owned property, all owners must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer. I certify that I have the authority to execute this form on behalf of the taxpayer.

IF THIS POWER OF ATTORNEY IS NOT SIGNED AND DATED, IT WILL BE RETURNED.

Signature

Date (mm/dd/yyyy)

Spouse/Other Owner Signature

Date (mm/dd/yyyy)

Signature of Duly Authorized Representative, if the taxpayer title is a corporation, partnership, executor, or administrator

Date (mm/dd/yyyy)

IV. DECLARATION OF REPRESENTATIVE:

Under penalties of perjury, I declare that:

I am authorized to represent the taxpayer identified above and to represent that taxpayer as set forth in Part III specified herein;

I have read and am familiar with all the rules and regulations promulgated by the commission;

I have fully complied with all rules adopted by the commission regarding professional conduct and ethical considerations.

Signature

Date (mm/dd/yyyy)

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:1989 and R.S. 47:1992.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 10:947 (November 1984), LR 15:1097 (December 1989), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 24:492 (March 1998), LR 25:319 (February 1999), LR 26:512 (March 2000), LR 28:521 (March 2002), LR 31:721 (March 2005), LR 32:436 (March 2006), LR 33:498 (March 2007), LR 34:688 (April 2008), LR 36:782 (April 2010), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 38:811 (March 2012), LR 41:682 (April 2015), LR 42:752 (May 2016), LR 43:658 (April 2017), LR 45:539 (April 2019), LR 46:567 (April 2020), LR 49:

§3105. Practice and Procedure for Public Service Properties Hearings

A. The Tax Commission or its designated representative, as provided by law, shall conduct hearings to consider the written protest of an applicant taxpayer. The appeal shall be filed within 30 days after receipt of the Public Service Section's Certificate of Value. In order to institute a proceeding before the commission, the taxpayer shall file Form 3105.A and, if applicable Form 3102/3103.B.

B.1. All filings to the Louisiana Tax Commission shall be filed, in proper form, consisting of an original and seven copies on letter size paper, with the Office of the Administrator. All appeals and filings shall be deemed filed when deposited with the United States Postal Service and can be evidenced by proof of mailing by registered or certified mail.

2. The Office of the Administrator shall be sent one "service copy" of all State Court, Federal Court, Appellate Court, and/or Supreme Court pleadings in which the LTC is named party in addition to Special Counsel for the LTC.

C. At the close of the time period for filing protests, the commission shall assign each case to the docket and notify the parties of the time and place of the hearing.

D. Thirty days prior to said hearings, the protesting taxpayer shall file a signed, pleading, specifying each respect in which the initial determination is contested, setting forth the specific basis upon which the protest is

filed, together with a statement of the relief sought and seven copies of all hearing exhibits to be presented; which shall be marked "Exhibit Taxpayer_____" and shall be consecutively numbered, indexed and bound. Legal memorandum submitted by the parties will be made part of the record of proceedings before the commission, but shall not be filed as exhibits to be offered into evidence for the hearing before the commission.

E. - S. ...

**Form 3105.A
Exhibit A
Appeal to Louisiana Tax Commission
by Taxpayer
For Public Service Property**

La. Tax Commission
P.O. Box 66788
Baton Rouge, LA 70896
(225) 219-0339

Taxpayer Name:

Address:

City, State, Zip:

Circle one Industry:

Airline Boat/Barge Co-op Electric Pipeline Railcar Railroad Telephone

The Fair Market Value as determined by the Public Service Section of the Louisiana Tax Commission is:

Total \$ _____

I am requesting that the Fair Market Value be fixed at:

Total \$ _____

I understand that property is assessed at a percentage of fair market value which means the price for the property which would be agreed upon between a willing and informed buyer and a willing and informed seller under usual and ordinary circumstances, the highest price the property would bring on the open market if exposed for sale for a reasonable time.

Applicant: _____

Address: _____

Telephone No.: _____

Email Address: _____

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 10:947 (November 1984), LR 15:1097 (December 1989), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 23:209 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:493 (March 1998), LR 25:320 (February 1999), LR 26:513 (March 2000), LR 30:492 (March 2004), LR 31:723 (March 2005), LR 32:438 (March 2006), LR 33:499 (March 2007), LR 34:689 (April 2008), LR 36:782 (April 2010), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 38:812 (March 2012), LR 41:683 (April 2015), LR 43:661 (April 2017), LR 45:541 (April 2019), LR 49:

§3106. Practice and Procedure for the Appeal of Bank Assessments

A. The Tax Commission or its designated representative, as provided by law, shall conduct hearings to consider the written protest of an applicant taxpayer. The appeal shall be filed within 30 days of the dated Certificate of Value to the taxpayer. In order to institute a proceeding before the commission, the taxpayer shall file Form 3106.A and, if applicable Form 3102/3103.B.

B. All filings to the Louisiana Tax Commission shall be filed with the Office of the Administrator. They shall be

deemed filed only when actually received, in proper form. All filings shall be in the form of an original and seven copies on letter size paper.

1. The Office of the Administrator shall be sent one "service copy" of all State Court, Federal Court, Appellate Court, and/or Supreme Court pleadings in which the LTC is named party in addition to Special Counsel for the LTC.

C. At the close of the time period for filing protests, the commission shall assign each case to the docket and notify the parties of the time and place of the hearing.

D. Thirty days prior to said hearings, the protesting taxpayer shall file a signed, pleading, specifying each respect in which the initial determination is contested, setting forth the specific basis upon which the protest is filed, together with a statement of the relief sought and seven copies of all hearing exhibits to be presented; which shall be marked "Exhibit Taxpayer_____" and shall be consecutively numbered, indexed and bound. Legal memorandum submitted by the parties will be made part of the record of proceedings before the commission, but shall not be filed as exhibits to be offered into evidence for the hearing before the commission.

E. - T. ...

**Form 3106.A
Appeal to Louisiana Tax Commission
by Taxpayer
for Bank Stock Assessments**

LA Tax Commission
P.O. Box 66788
Baton Rouge, LA 70896
(225) 219-0339

Name: _____ Parish/District: _____

Taxpayer

Address: _____ City, State, Zip: _____

Address or Legal Description of Property Being Appealed

The Fair Market Value of the Administrative Section of the Louisiana Tax Commission is: \$ _____

I am requesting that the Fair Market Value be fixed at: \$ _____

Applicant:

Address: _____

Telephone No.: _____

Date: _____

Email Address: _____

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 33:499 (March 2007), LR 34:690 (April 2008), LR 36:782 (April 2010), amended by the Division of Administration, Tax Commission, LR 38:812 (March 2012), LR 41:683 (April 2015), LR 43:661 (April 2017), LR 45:541 (April 2019), LR 49:

§3107. Practice and Procedure for Appeal of Insurance Credit Assessments

A. The Tax Commission or its designated representative, as provided by law, shall conduct hearings to consider the written protest of an applicant taxpayer. The appeal shall be filed within 30 days of the dated certificate of value to the taxpayer. In order to institute a proceeding before the commission, the taxpayer shall file Form 3107.A and, if applicable Form 3102/3103.B.

B. All filings to the Louisiana Tax Commission shall be filed with the Office of the Administrator. They shall be deemed filed only when actually received, in proper form.

All filings shall be in the form of an original and seven copies on letter size paper.

1. The Office of the Administrator shall be sent one "service copy" of all state court, federal court, appellate court, and/or Supreme Court pleadings in which the LTC is named party in addition to Special Counsel for the LTC.

C. At the close of the time period for filing protests, the commission shall assign each case to the docket and notify the parties of the time and place of the hearing.

D. Thirty days prior to said hearings, the protesting taxpayer shall file a signed, pleading, specifying each respect in which the initial determination is contested, setting forth the specific basis upon which the protest is filed, together with a statement of the relief sought and seven copies of all hearing exhibits to be presented; which shall be marked "Exhibit Taxpayer____" and shall be consecutively numbered, indexed and bound. Legal memorandum submitted by the parties will be made part of the record of proceedings before the commission, but shall not be filed as exhibits to be offered into evidence for the hearing before the commission.

E. - T. ...

2. A fee for the assessment of insurance companies, at the rate of three hundredths of one percent of the assessed value of such properties, to be paid by each insurance company which pays ad valorem taxes.

3. A fee for the assessment of financial institutions, at the rate of three hundredths of one percent of the assessed value of such properties, to be paid by each bank stock and loan and finance company which pays ad valorem taxes.

B. - D.1. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1835 and R.S. 47:1838.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 19:212 (February 1993), amended LR 20:198 (February 1994), amended by the Department of Revenue, Tax Commission, LR 24:494 (March 1998), LR 25:320 (February 1999), LR 26:513 (March 2000), LR 28:521 (March 2002), LR 30:493 (March 2004), LR 31:724 (March 2005), LR 32:439 (March 2006), LR 33:502 (March 2007), LR 35:501 (March 2009), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 37:1403 (May 2011), LR 41:683 (April 2015), LR 43:662 (April 2017), LR 44:585 (March 2018), LR 45:542 (April 2019), LR 49:

Lawrence E. Chehardy
Chairman

2112#022

Form 3107.A
Appeal To Louisiana Tax Commission
by Taxpayer
for Insurance Assessments

LA Tax Commission
P.O. Box 66788
Baton Rouge, LA 70896
(225) 219-0339

Name: _____ Parish/District: _____

Taxpayer

Address: _____ City, State, Zip: _____

Address or Legal Description of Property Being Appealed

The Fair Market Value of the Administrative Section of the Louisiana Tax Commission is: \$ _____

I am requesting that the Fair Market Value be fixed at: \$ _____

Appellant:

Address: _____

Telephone No.: _____

Date: _____

Email Address: _____

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 33:501 (March 2007), amended LR 34:690 (April 2008), LR 36:782 (April 2010), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 38:812 (March 2012), LR 41:683 (April 2015), LR 43:661 (April 2017), LR 45:541 (April 2019), LR 49:

Chapter 35. Miscellaneous

§3501. Service Fees—Tax Commission

A. The Tax Commission is hereby authorized on an interim basis for the period beginning on July 1, 2021, and ending on June 30, 2026, to levy and collect the following fees in connection with services performed by the commission:

1. A fee for the assessment of public service properties, at the rate of four hundredths of one percent of the assessed value of such properties, to be paid by each public service property which pays ad valorem taxes.