DECLARATION OF EMERGENCY

Office of the Governor
Division of Administration
Tax Commission

Ad Valorem Taxation
(LAC 61:V.213, 307, 701, 703, 705, 901, 905, 907, 1007, 1103, 1307, 1503, 2503, 3101, 3103, 3105, 3106, 3107, 3301, and 3303)

The Louisiana Tax Commission exercised the provisions of the Administrative Procedure Act, R.S. 49:953(B), 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 hereby adopted on the day of promulgation.

This Emergency Rules 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 1, 2026. Cost indexes required to finalize these assessment tables are not available to this office until late October 2025. The effective date of this Emergency Rule is January 1, 2026.

Pursuant to the Administrative Procedure Act, this Emergency Rule shall be in effect for a maximum of 120 days or until adoption of the final Rule or another Emergency Rule, whichever occurs first.

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

§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. 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).

B. All property shall be appraised 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.

C. "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 and individual property assessment is based solely upon the listed sales price of the property.

D. 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. Reporting form should include the items outlined in Section 211.C. for property subject to an ITEP contract. If a taxpayer fails to report or files a false report, the assessors should apply those penalties provided for in state law.

E. Any publically 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 the Department of Natural Resources, including but not limited to data from the Strategic Online Natural Resource Information System (SONRUS);
3. CAMA and/or mapping records;
4. public records;
5. legal news publications;
6. newspaper publication;
7. 911 Emergency Response System records;
8. occupational licenses;
9. occupancy permits;
10. physical inspections;
11. publically available 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. publically available 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.

F. 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.

G. 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.

H. 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. 47:1989shall be utilized by the assessor for assessment purposes in the subsequent tax years until reappraisal in a future mandated reappraisal year, unless ther 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 assesso's ability or obligation to reduce an assessment due to a change in the condition of the property or under La. R.S. 47:1978 or La. 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 48:1519 (June 2022), LR 49:1037 (June 2023), LR 52:

Chapter 3. Real and Personal Property

§307. Personal Property Report Forms

A. - A.11. ...

12. LAT Form VF, a LAT Verification Form , which should be furnished to all personal property taxpayers. The LAT Verification Form shall be submitted when a personal property taxpayer submits materials and/or documents in addition to its LAT filing(s). When such additional materials or documents are submitted, the LAT Verification Form shall be signed and submitted by a bona fide representative of the personal property taxpayer who has personal knowledge and information in order to verify the accuracy of the information contained in the additional materials or documents submitted along with the taxpayer's LAT filing(s) under penalty of perjury. Generally, the LAT Verification Form should not be signed by a third party tax representative, rather the LAT Verification Form should be signed by an executive or employee of the personal property taxpayer who has personal knowledge of the information submitted,

B. - 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 48:1522 (June 2022), LR 49:1039 (June 2023), LR 53:

Chapter 7. Watercraft

§701. Guidelines for Ascertaining Fair Market Value of Watercraft

A. - C.9. ...

10. *Hopper Barge*—a hopper barge is a non-mechanical vessel that cannot move around by itself, unlike some other types of barges. Hopper barges are designed to carry materials, like rocks, sand, soil and rubbish, for dumping into the ocean, a river or lake for land reclamation. Hopper barges are seen in two distinctive types: raked hopper or box hopper barges. The raked hopper barges move faster than the box hoppers; they are both designed

for movement of dry bulky commodities. This definition does not include Shale Hopper Barges.

C.11. - C.33….

34. *Shale Hopper Barge*—a shale hopper barge is a specialized, heavily regulated vessel used in the oil and gas industry to contain and transport non-hazardous oilfield waste like liquid mud and shale cuttings from drilling sites to an approved processing facility. These barges function as deck barges with added open hoppers to hold the waste, ensuring it's kept secure and can be disposed of properly, adhering to strict environmental regulations enforced by the US Coast Guard.

AUTHORITY NOTE: Promulgated in accordance with the La. Const. of 1974, Article VII, §18 and §21, 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 10:922 (November 1984), LR 12:36 (January 1986), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 20:198 (February 1994), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 44:579 (March 2018), LR 47:457 (April 2021), LR 50:366 (March 2024).

§703. Tables—Watercraft

A. Motorized Floating Equipment

1. Floating Equipment—Motor Vessels

Table 703.A.1 Floating Equipment—Motor Vessels				
Cost Index (Average)		Average Economic Life 12 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2025	0.977	1	94	.92
2024	1.009	2	87	.88
2023	1.023	3	80	.82
2022	1.041	4	73	.76
2021	1.223	5	66	.81
2020	1.330	6	58	.77
2019	1.337	7	50	.67
2018	1.385	8	43	.60
2017	1.433	9	36	.52
2016	1.461	10	29	.42
2015	1.449	11	24	.35
2014	1.463	12	22	.32
2013	1.482	13	20	.30

2. Floating Equipment—Motor Vessels

* * *

B. Non-Motorized Floating Equipment

1. Floating Equipment—Barges (Non-Motorized) Cost Index

Table 703.B.1 Floating Equipment—Barges (Non-Motorized)				
Cost Index Average		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2025	0.977	1	97	.95
2024	1.009	2	93	.94
2023	1.023	3	90	.92
2022	1.041	4	86	.90
2021	1.223	5	82	1.00
2020	1.330	6	78	1.04
2019	1.337	7	74	.99
2018	1.385	8	70	.97
2017	1.433	9	65	.93
2016	1.461	10	60	.88
2015	1.449	11	55	.80
2014	1.463	12	50	.73
2013	1.482	13	45	.67
2012	1.494	14	40	.60
2011	1.537	15	35	.54
2010	1.585	16	31	.49
2009	1.573	17	27	.42
2008	1.618	18	24	.39
2007	1.682	19	22	.37
2006	1.774	20	21	.37
2005	1.856	21	20	.37

2. Floating Equipment—Barges (Non-Motorized)

Table 703.B.2 Floating Equipment—Barges (Non-Motorized)								
Barge Type/Size	Day Rate	Base Cost	2023-2020	2019-2016	2015-2012	2011-2008	2007-2004	2003 and Earlier
Physical Depreciation			0.915	0.76	0.575	0.375	0.23	0.2
Deck								
120x30	200	$240,000	$219,600	$182,400	$138,000	$90,000	$55,200	$48,000
140X40	350	$450,000	$411,750	$342,000	$258,750	$168,750	$103,500	$90,000
180X54	450	$900,000	$823,500	$684,000	$517,500	$337,500	$207,000	$180,000
250X72 Non Class	600	$1,500,000	$1,372,500	$1,140,000	$862,500	$562,500	$345,000	$300,000
250X72 Class	800	$2,700,000	$2,470,500	$2,052,000	$1,552,500	$1,012,500	$621,000	$540,000

Table 703.B.2 Floating Equipment—Barges (Non-Motorized)								
Barge Type/Size	**Day Rate**	**Base Cost**	**2023-2020**	**2019-2016**	**2015-2012**	**2011-2008**	**2007-2004**	**2003 and Earlier**
Physical Depreciation			**0.915**	**0.76**	**0.575**	**0.375**	**0.23**	**0.2**
260X72 Non Class	500	$1,600,000	$1,464,000	$1,216,000	$920,000	$600,000	$368,000	$320,000
260X72 Class	900	$2,900,000	$2,653,500	$2,204,000	$1,667,500	$1,087,500	$667,000	$580,000
300X100 Non Class	1500	$3,100,000	$2,836,500	$2,356,000	$1,782,500	$1,162,500	$713,000	$620,000
300X100 Class	2000	$5,000,000	$4,575,000	$3,800,000	$2,875,000	$1,875,000	$1,150,000	$1,000,000
400X100 Non Class	4000	$6,500,000	$5,947,500	$4,940,000	$3,737,500	$2,437,500	$1,495,000	$1,300,000
400X100 Class	6000	$10,900,000	$9,973,500	$8,284,000	$6,267,500	$4,087,500	$2,507,000	$2,180,000
Dredge								
8" Cutter	N/A	$550,000	$503,250	$418,000	$316,250	$206,250	$126,500	$110,000
10" Cutter	N/A	$650,000	$594,750	$494,000	$373,750	$243,750	$149,500	$130,000
14" Cutter	N/A	$900,000	$823,500	$684,000	$517,500	$337,500	$207,000	$180,000
16" Cutter	N/A	$1,300,000	$1,189,500	$988,000	$747,500	$487,500	$299,000	$260,000
20" Cutter	N/A	$2,500,000	$2,287,500	$1,900,000	$1,437,500	$937,500	$575,000	$500,000
24" Cutter	N/A	$3,800,000	$3,477,000	$2,888,000	$2,185,000	$1,425,000	$874,000	$760,000
Transport								
120X30	150	$230,000	$210,450	$174,800	$132,250	$86,250	$52,900	$46,000
140X40	300	$325,000	$297,375	$247,000	$186,875	$121,875	$74,750	$65,000
180X54	425	$775,000	$709,125	$589,000	$445,625	$290,625	$178,250	$155,000
250X72 Non Class	550	$1,400,000	$1,281,000	$1,064,000	$805,000	$525,000	$322,000	$280,000
250X72 Class	750	$3,100,000	$2,836,500	$2,356,000	$1,782,500	$1,162,500	$713,000	$620,000
260X72 Non Class	575	$1,500,000	$1,372,500	$1,140,000	$862,500	$562,500	$345,000	$300,000
260X72 Class	850	$3,200,000	$2,928,000	$2,432,000	$1,840,000	$1,200,000	$736,000	$640,000
300X72 Non Class	1000	$3,800,000	$3,477,000	$2,888,000	$2,185,000	$1,425,000	$874,000	$760,000
300X72 Class	2000	$5,500,000	$5,032,500	$4,180,000	$3,162,500	$2,062,500	$1,265,000	$1,100,000
400X100 Non Class	2500	$6,500,000	$5,947,500	$4,940,000	$3,737,500	$2,437,500	$1,495,000	$1,300,000
400X100 Class	6500	$12,000,000	$10,980,000	$9,120,000	$6,900,000	$4,500,000	$2,760,000	$2,400,000
Crane								
120X30	350	$1,500,000	$1,372,500	$1,140,000	$862,500	$562,500	$345,000	$300,000
150X50	450	$1,900,000	$1,738,500	$1,444,000	$1,092,500	$712,500	$437,000	$380,000
180X60	550	$2,500,000	$2,287,500	$1,900,000	$1,437,500	$937,500	$575,000	$500,000
250X72	750	$4,000,000	$3,660,000	$3,040,000	$2,300,000	$1,500,000	$920,000	$800,000
300X100	850	$6,500,000	$5,947,500	$4,940,000	$3,737,500	$2,437,500	$1,495,000	$1,300,000
Oil								
10K	450	$1,900,000	$1,738,500	$1,444,000	$1,092,500	$712,500	$437,000	$380,000
30K	750	$3,200,000	$2,928,000	$2,432,000	$1,840,000	$1,200,000	$736,000	$640,000
80K	1500	$7,000,000	$6,405,000	$5,320,000	$4,025,000	$2,625,000	$1,610,000	$1,400,000
120K	2500	$8,500,000	$7,777,500	$6,460,000	$4,887,500	$3,187,500	$1,955,000	$1,700,000
Spar (Holds)								
175X26 (1000 Tons)	400	$1,900,000	$1,738,500	$1,444,000	$1,092,500	$712,500	$437,000	$380,000
195X35 (2200 Tons)	450	$2,200,000	$2,013,000	$1,672,000	$1,265,000	$825,000	$506,000	$440,000
290X35 (3000 Tons)	550	$3,500,000	$3,202,500	$2,660,000	$2,012,500	$1,312,500	$805,000	$700,000
Shugart								
10X5X2	50	$75,000	$68,625	$57,000	$43,125	$28,125	$17,250	$15,000
20X10X4	75	$85,000	$77,775	$64,600	$48,875	$31,875	$19,550	$17,000
40X12X5	100	$150,000	$137,250	$114,000	$86,250	$56,250	$34,500	$30,000
Spud								
90X20	130	$300,000	$274,500	$228,000	$172,500	$112,500	$69,000	$60,000
100X25	175	$325,000	$297,375	$247,000	$186,875	$121,875	$74,750	$65,000
110x30	200	$350,000	$320,250	$266,000	$201,250	$131,250	$80,500	$70,000
120X30	350	$750,000	$686,250	$570,000	$431,250	$281,250	$172,500	$150,000
140X40	450	$1,200,000	$1,098,000	$912,000	$690,000	$450,000	$276,000	$240,000

Table 703.B.2 Floating Equipment—Barges (Non-Motorized)								
Barge Type/Size	**Day Rate**	**Base Cost**	**2023-2020**	**2019-2016**	**2015-2012**	**2011-2008**	**2007-2004**	**2003 and Earlier**
Physical Depreciation			**0.915**	**0.76**	**0.575**	**0.375**	**0.23**	**0.2**
140X45	600	$1,600,000	$1,464,000	$1,216,000	$920,000	$600,000	$368,000	$320,000
180X54	800	$2,000,000	$1,830,000	$1,520,000	$1,150,000	$750,000	$460,000	$400,000
200x60	1000	$2,200,000	$2,013,000	$1,672,000	$1,265,000	$825,000	$506,000	$440,000
250X72	1200	$2,500,000	$2,287,500	$1,900,000	$1,437,500	$937,500	$575,000	$500,000
Pile Driver								
120X30	200	$1,500,000	$1,372,500	$1,140,000	$862,500	$562,500	$345,000	$300,000
150X50	250	$1,800,000	$1,647,000	$1,368,000	$1,035,000	$675,000	$414,000	$360,000
180X60	450	$2,000,000	$1,830,000	$1,520,000	$1,150,000	$750,000	$460,000	$400,000
250X72	600	$2,500,000	$2,287,500	$1,900,000	$1,437,500	$937,500	$575,000	$500,000
300X100	700	$3,500,000	$3,202,500	$2,660,000	$2,012,500	$1,312,500	$805,000	$700,000
Hopper (Holds)								
175X26 (1000 Tons)	275	$2,300,000	$2,104,500	$1,748,000	$1,322,500	$862,500	$529,000	$460,000
195X35 (2200 Tons)	325	$2,700,000	$2,470,500	$2,052,000	$1,552,500	$1,012,500	$621,000	$540,000
290X35	450	$4,500,000	$4,117,500	$3,420,000	$2,587,500	$1,687,500	$1,035,000	$900,000
Shale Hopper (Holds)								
175X26 (1000 Tons)	275	$1,500,000	$1,372,500	$1,140,000	$862,500	$562,500	$345,000	$300,000
195X35 (2200 Tons)	325	$1,700,000	$1,555,500	$1,292,000	$977,500	$637,500	$391,000	$340,000
290X35 (3000 Tons)	450	$1,900,000	$1,738,500	$1,444,000	$1,092,500	$712,500	$437,000	$380,000
Tank								
195'X35' (10K)	400	$1,700,000	$1,555,500	$1,292,000	$977,500	$637,500	$391,000	$340,000
200'X53' (10K)	400	$1,700,000	$1,555,500	$1,292,000	$977,500	$637,500	$391,000	$340,000
297'X54' (30K)	700	$3,200,000	$2,928,000	$2,432,000	$1,840,000	$1,200,000	$736,000	$640,000
350'X65' (80K)	1200	$4,800,000	$4,392,000	$3,648,000	$2,760,000	$1,800,000	$1,104,000	$960,000
400'X85' (120K)	3500	$9,500,000	$8,692,500	$7,220,000	$5,462,500	$3,562,500	$2,185,000	$1,900,000
Pressure								
250X50 (16,000 Barrels)	2000	$3,200,000	$2,928,000	$2,432,000	$1,840,000	$1,200,000	$736,000	$640,000
Keyway								
120X30	200	$200,000	$183,000	$152,000	$115,000	$75,000	$46,000	$40,000
140X40	400	$360,000	$329,400	$273,600	$207,000	$135,000	$82,800	$72,000
180X54	500	$720,000	$658,800	$547,200	$414,000	$270,000	$165,600	$144,000
250X72 Non Class	400	$1,440,000	$1,317,600	$1,094,400	$828,000	$540,000	$331,200	$288,000
250X72 Class	600	$2,320,000	$2,122,800	$1,763,200	$1,334,000	$870,000	$533,600	$464,000
260X72 Non Class	400	$1,520,000	$1,390,800	$1,155,200	$874,000	$570,000	$349,600	$304,000
260X72 Class	800	$2,560,000	$2,342,400	$1,945,600	$1,472,000	$960,000	$588,800	$512,000
300X100 Non Class	1200	$2,560,000	$2,342,400	$1,945,600	$1,472,000	$960,000	$588,800	$512,000
300X100 Class	2400	$5,120,000	$4,684,800	$3,891,200	$2,944,000	$1,920,000	$1,177,600	$1,024,000
400X100 Non Class	3000	$4,800,000	$4,392,000	$3,648,000	$2,760,000	$1,800,000	$1,104,000	$960,000
400X100 Class	6000	$9,600,000	$8,784,000	$7,296,000	$5,520,000	$3,600,000	$2,208,000	$1,920,000
Industrial								
120X30	200	$250,000	$228,750	$190,000	$143,750	$93,750	$57,500	$50,000
140X40	400	$450,000	$411,750	$342,000	$258,750	$168,750	$103,500	$90,000
180X54	600	$900,000	$823,500	$684,000	$517,500	$337,500	$207,000	$180,000
250X72 Non Class	400	$1,800,000	$1,647,000	$1,368,000	$1,035,000	$675,000	$414,000	$360,000
250X72 Class	600	$2,900,000	$2,653,500	$2,204,000	$1,667,500	$1,087,500	$667,000	$580,000
260X72 Non Class	400	$1,900,000	$1,738,500	$1,444,000	$1,092,500	$712,500	$437,000	$380,000
260X72 Class	800	$3,000,000	$2,745,000	$2,280,000	$1,725,000	$1,125,000	$690,000	$600,000
300X100 Non Class	1200	$3,200,000	$2,928,000	$2,432,000	$1,840,000	$1,200,000	$736,000	$640,000

Table 703.B.2 Floating Equipment—Barges (Non-Motorized)								
Barge Type/Size	**Day Rate**	**Base Cost**	**2023-2020**	**2019-2016**	**2015-2012**	**2011-2008**	**2007-2004**	**2003 and Earlier**
Physical Depreciation			**0.915**	**0.76**	**0.575**	**0.375**	**0.23**	**0.2**
300X100 Class	2400	$6,400,000	$5,856,000	$4,864,000	$3,680,000	$2,400,000	$1,472,000	$1,280,000
400X100 Non Class	3000	$6,000,000	$5,490,000	$4,560,000	$3,450,000	$2,250,000	$1,380,000	$1,200,000
400X100 Class	6000	$12,000,000	$10,980,000	$9,120,000	$6,900,000	$4,500,000	$2,760,000	$2,400,000
Pontoon								
30X11X2	100	$6,500.00	$5,947.50	$4,940.00	$3,737.50	$2,437.50	$1,495.00	$1,300.00
60X15X3	200	$15,000.00	$13,725.00	$11,400.00	$8,625.00	$5,625.00	$3,450.00	$3,000.00
40X12X3	150	$12,000.00	$10,980.00	$9,120.00	$6,900.00	$4,500.00	$2,760.00	$2,400.00
Dry Dock								
100'	N/A	$1,900,000	$1,738,500	$1,444,000	$1,092,500	$712,500	$437,000	$380,000
200'	N/A	$2,600,000	$2,379,000	$1,976,000	$1,495,000	$975,000	$598,000	$520,000
300'	N/A	$3,900,000	$3,568,500	$2,964,000	$2,242,500	$1,462,500	$897,000	$780,000
500'	N/A	$6,500,000	$5,947,500	$4,940,000	$3,737,500	$2,437,500	$1,495,000	$1,300,000
Quarter								
10 Person	200	$40,000	$36,600	$30,400	$23,000	$15,000	$9,200	$8,000
25 Person	300	$50,000	$45,750	$38,000	$28,750	$18,750	$11,500	$10,000
50 Person	450	$100,000	$91,500	$76,000	$57,500	$37,500	$23,000	$20,000
300 Person	550	$1,500,000	$1,372,500	$1,140,000	$862,500	$562,500	$345,000	$300,000
500 Person	650	$4,000,000	$3,660,000	$3,040,000	$2,300,000	$1,500,000	$920,000	$800,000
Utility Barge								
30X11X2	50	$9,500.00	$8,692.50	$7,220.00	$5,462.50	$3,562.50	$2,185.00	$1,900.00
40X12X3	100	$22,000.00	$20,130.00	$16,720.00	$12,650.00	$8,250.00	$5,060.00	$4,400.00
60X15X3	200	$38,000.00	$34,770.00	$28,880.00	$21,850.00	$14,250.00	$8,740.00	$7,600.00
Freight								
120X30	200	$240,000	$219,600	$182,400	$138,000	$90,000	$55,200	$48,000
140X40	350	$450,000	$411,750	$342,000	$258,750	$168,750	$103,500	$90,000
160X50	400	$530,000	$484,950	$402,800	$304,750	$198,750	$121,900	$106,000
180X54	450	$900,000	$823,500	$684,000	$517,500	$337,500	$207,000	$180,000
250X72 Non Class	600	$1,500,000	$1,372,500	$1,140,000	$862,500	$562,500	$345,000	$300,000
250X72 Class	800	$2,700,000	$2,470,500	$2,052,000	$1,552,500	$1,012,500	$621,000	$540,000
260X72 Non Class	500	$1,600,000	$1,464,000	$1,216,000	$920,000	$600,000	$368,000	$320,000
260X72 Class	900	$2,900,000	$2,653,500	$2,204,000	$1,667,500	$1,087,500	$667,000	$580,000
300X100 Non Class	1500	$3,100,000	$2,836,500	$2,356,000	$1,782,500	$1,162,500	$713,000	$620,000
300X100 Class	2000	$5,000,000	$4,575,000	$3,800,000	$2,875,000	$1,875,000	$1,150,000	$1,000,000
400X100 Non Class	4000	$6,500,000	$5,947,500	$4,940,000	$3,737,500	$2,437,500	$1,495,000	$1,300,000
400X100 Class	6000	$10,900,000	$9,973,500	$8,284,000	$6,267,500	$4,087,500	$2,507,000	$2,180,000

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 10:924 (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 23:204 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), LR 25:312 (February 1999), LR 26:506 (March 2000), LR 27:425 (March 2001), LR 28:518 (March 2002), LR 29:368 (March 2003), LR 30:487 (March 2004), LR 31:715 (March 2005), LR 32:430 (March 2006), LR 33:490 (March 2007), LR 34:678 (April 2008), LR 35:492 (March 2009), LR 36:772 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1394 (May 2011), LR 38:802 (March 2012), LR 39:490 (March 2013), LR 40:530 (March 2014), LR 41:673 (April 2015), LR 42:746 (May 2016), LR 43:652 (April 2017), LR 44:579 (March 2018), LR 45:533 (April 2019), LR 46:560 (April 2020), LR 47:460 (April 2021), LR 48:1522 (June 2022), LR 49:1040 (June 2023), LR 50:355 (March 2024), LR 51:380 (March 2025), LR 52:

§705. Tables—Vessels

A. Vessels—Crew-OSV/Supply-Utility

1. Table 705.A.1

Table 705.A.1 Vessels—Crew-OSV/Supply-Utility				
Cost Index Average		**Average Economic Life 20 Years**		
Year	**Index**	**Effective Age**	**Percent Good**	**Composite Multiplier**
2025	0.977	1	97	.95
2024	1.009	2	93	.94
2023	1.023	3	90	.92
2022	1.041	4	86	.90
2021	1.223	5	82	1.00

Table 705.A.1 Vessels—Crew-OSV/Supply-Utility				
Cost Index Average		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2020	1.330	6	78	1.04
2019	1.337	7	74	.99
2018	1.385	8	70	.97
2017	1.433	9	65	.93
2016	1.461	10	60	.88
2015	1.449	11	55	.80
2014	1.463	12	50	.73
2013	1.482	13	45	.67
2012	1.494	14	40	.60
2011	1.537	15	35	.54
2010	1.585	16	31	.49
2009	1.573	17	27	.42
2008	1.618	18	24	.39
2007	1.682	19	22	.37
2006	1.774	20	21	.37
2005	1.856	21	20	.37

2. Table 705.A.2

* * *

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

§901. Guidelines for Ascertaining the Fair Market Value of Oil and Gas Properties

A. - B.3. ...

C. Explanations

Ad Valorem Tax Allowance—the estimated tax rate levied by local taxing bodies on the taxable value of property, expressed as a percentage deduction from the DCF.

Additional Equipment—equipment on a well site not typical for production of similar wells.

Annualized—the conversion of a short-term figure or calculation into an annual or yearly rate.

Average Depth—the simple average of the depth of the wells included in the LAT-12 filing.

Capital Expense (Capex)—the major investments a company incurs to either maintain, restore, or increase production or efficiency (see Workover). Capex is generally considered non-recurring in nature because it is not a direct operating expense that affects net operating income. Instead, capital expenditures are capitalized into a depreciable asset for accounting purposes. However, capex, or some portion thereof, can be included in a DCF appraisal to the extent deemed necessary for the operator to achieve a forecasted production amount. Otherwise, capex is solely a past expense that shouldn't be explicitly recognized in a forecast of future net income. See discussion of expense forecast in §907.B.3 below.

Custody Transfer—in the oil and gas industry, refers to the passing of oil or gas from one entity to another for the other's immediate charge or control, accomplished for example by a custody transfer meter for gas and a lease automatic custody transfer (LACT) unit for oil or other liquids, installed downstream of the wellhead or central gathering location such as a tank battery.

Decline Curve Analysis—a common means of predicting future oil well or gas well production based on past production history utilizing empirical reservoir engineering equations which assume production decline is proportional to reservoir pressure decline. When used in conjunction with DCF appraisal methodology which considers the economics of this potential future production, a well's expected ultimate recovery (EUR) and remaining reserves can be reliably estimated.

Discounted Cash Flow (DCF) Analysis—Discounted Cash Flow (DCF) is a valuation method used to analyze the economics and current or potential value of an investment based on its expected future cash flows. Although technically different from an accounting perspective, net operating income can be used as a proxy for cash flow. As a widely accepted technique of the income approach to value, DCF analysis is most useful when past and expected future cash flows will vary over time, either up or down, as opposed to the direct capitalization technique which assumes a stabilized income is available or can be estimated. A DCF appraisal involves the interaction of four basic parameters: production, price, expense, and discount rate. The first three parameters combine to create a forecasted net income stream, whereas the fourth parameter converts this future net income to a present worth equal to estimated fair market value. Cash flow projection in a DCF can proceed along any chosen time increments; yearly ("year-by-year") projections are mathematically convenient and widely used for long-lived assets related to oil and gas production.

Discount Rate—the discount rate refers to the rate of interest used in a discounted cash flow (DCF) analysis to determine the present value of predicted future cash flows. Because these cash flows are non-guaranteed, the rate should include not only the time cost of money but also all components of risk that relate to the valuation in

the marketplace for oil and gas assets. The discount rate typically exceeds the weighted average cost of capital (WACC) which is the minimum rate needed to justify the cost of a new venture, because future cash flows from a project or investment must meet or exceed the capital outlay needed to fund the project or investment in the present. See discussion of discount rate in §907.B.4 below.

Disposal Well—well used for injection of waste fluids or solids into an underground formation for more or less permanent storage.

Economic Limit—in a year-by-year DCF appraisal, describes the future point in time in which forecasted net income becomes negative due to allowed direct costs of operation (not counting capital expense, if any) exceeding forecasted revenues. Economic limit can vary between properties and is most often considered a result of each property's DCF appraisal, not a known input parameter itself.

Field—the general geographic region situated over one or more subsurface oil and gas reservoirs or "pools." Fields can abut or even overlay each other if two or more vertically aligned reservoirs are assigned separate field names by the state's regulatory body.

Flowing Well—a well that produces oil and/or gas to the surface by its own reservoir pressure instead of utilizing mechanical inducement such as a downhole pump, pumping unit, compressor or gas lift.

Gathering Line/System—small to medium diameter pipelines that transport oil or gas from a central point of receipt to a transmission line or mainline. A gathering system can include compression and treatment facilities.

Inactive Wells—wells that are non-producing or "shut-in." Shut-in status becomes effective on the date the application for shut-in status is filed, consistent with the Louisiana Office of Conservation requirements.

Injection Wells—wells completed as single or wells reclassified by the Louisiana Office of Conservation after a conversion of another well. Injection wells are used for gas and water injection oil and gas formation for production purposes, as well as, disposal wells.

Lease—a legal instrument or agreement between the operator (lessee) and a landowner (lessor) which gives the operator the right to explore for and produce mineral resources such as oil and gas. Also, the term often used interchangeable with property.

Lease/Flow Lines—typically smaller diameter pipelines that directly connect one or more wells to a central accumulation point, manifold, or process equipment including all check, safety, and allocation meters up to the point of custody transfer such as a LACT unit or sales meter.

Lease Operating Expense (LOE)—the costs incurred after drilling and completion activities have ended and production activities have begun. In a DCF appraisal, LOE represents all costs deemed necessary and reasonably prudent for a property to produce oil and/or gas in the amounts desired. Allowed LOE includes direct recurring costs for items such as labor, contract services, equipment, materials and supplies, treatment and processing of gases and fluids to the point of custody transfer, and overhead. LOE can also include capital expenditures when appropriate. See discussion of expense forecast in §907.B.3 below.

LUW Code—an identification code assigned to a well by the Louisiana Office of Conservation located on a particular lease, unit, or a gas lease well.

Multiple Completions—wells consisting of more than one producing zone. Deepest or primary completion may or may not be the base well number depending upon the Louisiana Office of Conservation permits and classification.

Number of Wells—the total well count included in the DCF appraisal.

Price Adjustment Factor—the factor derived to adjust the prior year average price to a more current market price, as of the assessment date.

Primary Product—the permitted majority product (oil or gas) produced from a well.

Production—the yield or amount of hydrocarbons of an oil or gas well as reported to the Louisiana Office of Conservation. In a DCF appraisal, production is the manufactured product that is projected to be sold and create a future revenue stream. See Decline Curve Analysis.

Production Depth—is the depth from the surface to the active lower perforation in each producing zone in which the well is completed. As an example - a well completed in three separate zones is a triple completion and will have three different production depths as determined by the depth of the active lower perforation for each completion.

Production Rate Decline—the rate at which the production level of oil and gas assets change

(typically reduce) over time. See Decline Curve Analysis.

Production Train—the production train includes all the leasehold equipment on site, including the oil and gas wells themselves, required for the production of oil, gas, and related hydrocarbon commodities, subject to ad valorem taxation. Production train does not include equipment downstream from the wellhead or pumping unit that primarily serves to dispose of water or otherwise reduce costs of operation or increase the price of the commodity being sold. The production train includes, but is not limited to, water supply wells, platforms, pad sites, tanks, process facilities such as separators, heater treaters, amine units, etc., injection wells for enhancement of oil and gas production volumes, and all improvements directly related to production activities. The production train can include inactive equipment but not ancillary equipment not directly related to production of the oil and gas wells being appraised.

Pumping Well—a well which is not a flowing well and from which oil is produced by use of any type of artificial lifting method such as a pump. Pumps are required when the formation pressure is not sufficient to allow fluids to flow to the surface.

Recompletion—any downhole operation to an existing oil or gas well that is conducted to establish production of oil or gas from any geological interval not currently completed or producing in said existing oil or gas well.

Royalty Interest—royalty interest in the oil and gas industry refers to ownership of a portion of a resource or the revenue it produces. A company or person that owns a royalty interest does not bear any operational costs needed to produce the resource, yet they still own a portion of the resource or revenue it produces.

Sales Meter—sales meter is a meter at which custody transfer takes place.

Salvage Leasehold Equipment Value—the estimated net cash value of the equipment included in the production train either when production ceases or becomes uneconomic to produce commercially.

Severance Tax Allowance—the estimated tax rate levied by the state on removal (severance) of oil and gas from the ground, expressed as a percentage deduction from the DCF.

Single Completions—

a. well originally completed as a single;

b. well reclassified by the Louisiana Office of Conservation after a conversion of multiple completed well to a single producing zone.

Start Rate—the daily average production level of oil or gas at the beginning of the appraisal. The start rate can be the average of a brief period of time surrounding the assessment date (January 1 of the current tax year) or the actual daily production rate as of January 1. The rate should be based on all information known and related to the actual expected production as of the assessment date. See discussion of production forecast in §907.B.1 below.

Starting Price—the actual average price received by the well/LUW/field in the immediately prior year or available 12 months. See discussion of price forecast in §907.B.2 below.

Tax Year—the year of assessment as of January 1 of any annual period.

Typical Equipment—See Production Train.

Water Wells—wells used for production purposes only - both fresh and salt water supply.

Well Serial Number—in Louisiana, the permanent identification number assigned to a well by Department of Natural Resources upon approval of the Application for (or to Renew) Permit to Drill for Minerals (MD-10R).

Working Interest (WI)—the estate or rights created from a lease agreement that grants oil and gas companies the right to explore for, drill, and produce natural resources such as oil and gas from a designated area of land. The owners of a lease's working interest (typically, the operator and contractually related parties) incur all expenses of a well's physical creation and operation and therefore own the well, as opposed to royalty interest owners who do not own any portion of the well. For DCF purposes described in this chapter, WI is the sum of all working interest net revenue interest decimals included in the LAT-12 reporting, well/LUW/field.

Workovers—major repairs or modifications which restore or enhance production from a well. An example of a typical workover is cleaning out a well that has sanded up whereas the tubing is pulled and the casing and bottom of the hole is washed out with mud. Workovers can also involve more complex recompletion procedures such as redrilling or hydraulic fracturing (fracking) of the oil or gas formation. Workovers often involve an operator incurring capital expenditures (capex) which may or may not be applicable to a forecast

of future net income. See discussion of expense forecast in §907.B.3 below.

D. Well Fair Market Value Classifications. LUW (Lease, Unit, or Well) code is a six-digit code assigned by the Office of Conservation for the purpose of recording production. Each individual well must be listed separately by ward, field name and Louisiana Office of Conservation field code number, location (Sec.-Twp.-Range), lease name, well serial number, lease well number, well type and production depth (active lower perforation of each zone), in accordance with guidelines established 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 2:359 (November 1976), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 9:69 (February 1983), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 31:717 (March 2005), LR 33:492 (March 2007), LR 35:495 (March 2009), LR 36:773 (April 2010), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 43:652 (April 2017), LR 49:1046 (June 2023), LR 51:381 (March 2025), LR 52:

§905. Reporting Procedures

A. - A.1.b. ...

c. total decimal ownership of the working interest (WI) in the assets to be assessed (typically +/- 0.75000, if the decimal is unavailable for any reason, the default is .800000);

A.1.d. - B.6.b. ...

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 19:212 (February 1993), amended by the Department of Revenue, Tax Commission, LR 24:480 (March 1998), LR 49:1048 (June 2023), LR 50:361 (March 2024), LR 52:

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

A. - B.3.b. ...

c. as a default, the percentage increase or decrease for each forecasted year of the cash flow appraisal will be calculated at one-third (1/3) of the percentage increase or decrease in price for that year relative to the previous year price, referencing the price of the property's primary hydrocarbon being produced. However, when circumstances clearly dictate a departure from this protocol is necessary to achieve a more accurate forecast, operating expenses can be increased or decreased at a different percentage through year 5 of the cash flow.

B.3.d. - B.4.c. ...

C. In the event the DCF appraisal results in a zero economic life and/or zero or negative discounted net income, a minimum amount of value will be established for the leasehold equipment (production train) associated with the oil and gas well(s) represented by the DCF, applying the appropriate schedule value in Table 907.C-3 to the average production depth of the wells represented by the DCF.

1. In the event the DCF appraisal results in a positive value but less than the minimum equipment value as derived using Table 907.C-3, the assessed value will be based on the minimum equipment value as established by Table 907.C-3.

2. Oil and Gas Well Discount Rates

Table 907.C-2
Oil and Gas Well Discount Rates

Primary Product	Discount Rate (%)
Oil Well	15%
Gas Well	15%
Leasehold Equipment	6%

3. Minimum Leasehold Equipment Value

Table 907.C-3
Minimum Leasehold Equipment Value

Onshore/Offshore	Average Production Depth (feet)	Value Per Foot ($)
Onshore	1 – 1,499	0.50
Onshore	1,500 – 2,499	0.75
Onshore	2,500 – 9,999	1.00
Onshore	10,000 or greater	1.50
Offshore *	All Depths	2.00

*Includes production platforms/barges.

4. Serial Number to Percent Good Conversion Chart

Table 907.C-4
Serial Number to Percent Good Conversion Chart

Year	Beginning Serial Number	Ending Serial Number	20 Year Life Percent Good
2025	254960	Higher	97
2024	254511	254959	93
2023	253984	254510	90
2022	253176	253983	86
2021	252613	253175	82
2020	252171	252612	78
2019	251497	252170	74
2018	250707	251496	70
2017	249951	250706	65
2016	249476	249950	60
2015	248832	249475	55
2014	247423	248831	50
2013	245849	247422	45
2012	244268	245848	40
2011	242592	244267	35
2010	240636	242591	31
2009	239277	240635	27
2008	236927	239276	24
2007	234780	236926	22
2006	232639	234779	21
2005	Lower	232638	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.

D. Surface Equipment

1. Listed below is the cost-new of major items used in the production, storage, transmission and sale of oil and gas. Any equipment not shown shall be assessed on an individual basis.

2. All surface equipment, including other property associated or used in connection with the oil and gas industry in the field of operation, must be rendered in accordance with guidelines established by the Tax Commission and in accordance with requirements set forth on LAT Form 12- Personal Property Tax Report - Oil and Gas Property.

3. Surface equipment will be assessed in 5 major categories, as follows:

a. oil and gas equipment (surface equipment not considered leasehold equipment);

b. tanks (surface equipment not considered leasehold equipment);

c. inventories (material and supplies);

d. field improvements (docks, buildings, etc.);

e. other property (not included above).

4. The cost-new values listed below are to be adjusted to allow depreciation by use of the appropriate percent good listed in Table 907.C-4. When determining the value of equipment associated with a single well, use the age of that well to determine the appropriate percent good. When determining the value of equipment used on multiple wells, the average age of the wells within the lease/field will determine the appropriate year to be used for this purpose.

a. January 1, 2016 the allowance of depreciation by use of the appropriate percent good will be based on the actual age of the equipment, if known or available, and will apply only to surface equipment with an original purchase cost of $2,500 or more.

5. Functional and/or economic obsolescence shall be considered in the analysis of fair market value as substantiated by the taxpayer in writing. Consistent with Louisiana R.S. 47:1957, the assessor may request additional documentation.

6. 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. Surface Equipment—Property Description

Table 907.D-7
Surface Equipment

Property Description	$ Cost New
Actuators—(see Metering Equipment)	
Automatic Control Equipment—(see Safety Systems)	
Automatic Tank Switch Unit—(see Metering Equipment)	
Barges - Concrete—(assessed on an individual basis)	
Barges - Storage—(assessed on an individual basis)	
Barges - Utility—(assessed on an individual basis)	
Barges - Work—(assessed on an individual basis)	
Communication Equipment—(see Telecommunications)	
Dampeners—(see Metering Equipment—"Recorders")	
Desorbers—(no metering equipment included):	
125#	141,800
300#	156,350
500#	177,930
Destroilets—(see Metering Equipment—"Regulators")	
Desurgers—(see Metering Equipment—"Regulators")	
Desilters—(see Metering Equipment—"Regulators")	
Diatrollers—(see Metering Equipment—"Regulators")	
Docks, Platforms, Buildings—(assessed on an individual basis)	
Dry Dehydrators (Driers)—(see Scrubbers)	
Engines-Unattached—(only includes engine and skids):	
Per Horsepower	440
Evaporators—(assessed on an individual basis)	
Expander Unit—(no metering equipment included):	
Per Unit	52,010
Flow Splitters—(no metering equipment included):	
48 In. Diameter Vessel	25,320
72 In. Diameter Vessel	33,550
96 In. Diameter Vessel	51,420
120 In. Diameter Vessel	73,040
Fire Control System—(assessed on an individual basis)	
Furniture and Fixtures—(assessed on an individual basis) (Field operations only, according to location.)	
Gas Compressors-Package Unit—(Skids, scrubbers, cooling system, and power controls. No metering or regulating equipment.):	
1 - 49 HP	930
50 - 99 HP	1,870
100 - 999 HP	1,520
1,000 - 1,499 HP	1,160
1,500 HP and Up	1,030
Gas Coolers—(no metering equipment);	
5,000 MCF/D	39,960
10,000 MCF/D	45,000
20,000 MCF/D	139,990
50,000 MCF/D	317,620
100,000 MCF/D	520,190
Generators—Package Unit only -(no special installation)	
Per K.W.	300
Glycol Dehydration-Package Unit—(Including pressure gauge, relief valve and regulator. No other metering equipment.):	
Up to 4.0 MMCF/D	28,050
4.1 to 5.0 MMCF/D	31,280
5.1 to 10.0 MMCF/D	60,310
10.1 to 15.0 MMCF/D	83,910
15.1 to 20.0 MMCF/D	114,220
20.1 to 25.0 MMCF/D	148,520
25.1 to 30.0 MMCF/D	282,110
30.1 to 50.0 MMCF/D	315,130
50.1 to 75.0 MMCF/D	392,030
75.1 and Up MMCF/D	452,340

Table 907.D-7 Surface Equipment	
Property Description	**$ Cost New**
Heaters—(Includes unit, safety valves, regulators and automatic shut-down. No metering equipment.):	
Steam Bath—Direct Heater:	
24 In. Diameter Vessel - 250,000 BTU/HR Rate	9,730
30 In. Diameter Vessel - 500,000 BTU/HR Rate	12,220
36 In. Diameter Vessel - 750,000 BTU/HR Rate	14,780
48 In. Diameter Vessel - 1,000,000 BTU/HR Rate	21,860
60 In. Diameter Vessel - 1,500,000 BTU/HR Rate	26,990
Water Bath—Indirect Heater:	
24 In. Diameter Vessel - 250,000 BTU/HR Rate	8,300
30 In. Diameter Vessel - 500,000 BTU/HR Rate	11,390
36 In. Diameter Vessel - 750,000 BTU/HR Rate	14,850
48 In. Diameter Vessel - 1,000,000 BTU/HR Rate	21,030
60 In. Diameter Vessel - 1,500,000 BTU/HR Rate	26,920
Steam—(Steam Generators):	
24 In. Diameter Vessel - 250,000 BTU/HR Rate	10,630
30 In. Diameter Vessel - 450,000 BTU/HR Rate	13,270
36 In. Diameter Vessel - 500 to 750,000 BTU/HR Rate	19,910
48 In. Diameter Vessel - 1 to 2,000,000 BTU/HR Rate	22,840
60 In. Diameter Vessel - 2 to 3,000,000 BTU/HR Rate	25,860
72 In. Diameter Vessel - 3 to 6,000,000 BTU/HR Rate	40,860
96 In. Diameter Vessel - 6 to 8,000,000 BTU/HR Rate	49,080
Heat Exchange Units-Skid Mounted—(see Production Units)	
Heater Treaters—(Necessary controls, gauges, valves and piping. No metering equipment included.):	
Heater - Treaters - (non-metering):	
4 x 20 ft.	21,260
4 x 27 ft.	27,370
6 x 20 ft.	28,650
6 x 27 ft.	36,030
8 x 20 ft.	45,910
8 x 27 ft.	53,740
10 x 20 ft.	60,690
10 x 27 ft.	71,410
L.A.C.T. (Lease Automatic Custody Transfer)—see Metering Equipment)	
JT Skid (Low Temperature Extraction)—(includes safety valves, temperature controllers, chokes, regulators, metering equipment, etc.—complete unit.):	
Up to 2 MMCF/D	52,770
Up to 5 MMCF/D	75,390
Up to 10 MMCF/D	180,940
Up to 20 MMCF/D	301,550
Liqua Meter Units—(see Metering Equipment)	
Manifolds—(see Metering Equipment)	
Material and Supplies-Inventories—(assessed on an individual basis)	
Meter Calibrating Vessels—(see Metering Equipment)	
Meter Prover Tanks—(see Metering Equipment)	
Meter Runs—(see Metering Equipment)	
Meter Control Stations—(not considered Communication Equipment) - (assessed on an individual basis)	
Metering Equipment	
Actuators—hydraulic, pneumatic and electric valves	8,210
Controllers—time cycle valve - valve controlling device (also known as Intermitter)	2,560
Fluid Meters:	
1 Level Control	
24 In. Diameter Vessel - 1/2 bbl. Dump	6,250
30 In. Diameter Vessel - 1 bbl. Dump	8,070
36 In. Diameter Vessel - 2 bbl. Dump	11,160
2 Level Control	
20 In. Diameter Vessel - 1/2 bbl. Dump	5,880
24 In. Diameter Vessel - 1/2 bbl. Dump	7,080
30 In. Diameter Vessel - 1 bbl. Dump	8,890
36 In. Diameter Vessel - 2 bbl. Dump	11,980

Table 907.D-7 Surface Equipment	
Property Description	**$ Cost New**
L.A.C.T. and A.T.S. Units:	
30 lb. Discharge	39,510
60 lb. Discharge	45,000
Manifolds—Manual Operated:	
High Pressure	
per well	30,980
per valve	10,490
Low Pressure	
per well	15,000
per valve	4,970
Manifolds—Automatic Operated:	
High Pressure	
per well	56,020
per valve	18,470
Low Pressure	
per well	39,960
per valve	13,490
NOTE: Automatic Operated System includes gas hydraulic and pneumatic valve actuators, (or motorized valves), block valves, flow monitors-in addition to normal equipment found on manual operated system. No Metering Equipment Included.	
Meter Runs—piping, valves and supports—no meters:	
2 In. piping and valve	8,440
3 In. piping and valve	9,500
4 In. piping and valve	11,470
6 In. piping and valve	15,980
8 In. piping and valve	24,000
10 In. piping and valve	31,960
12 In. piping and valve	39,960
14 In. piping and valve	54,420
16 In. piping and valve	71,090
18 In. piping and valve	88,060
20 In. piping and valve	114,430
22 In. piping and valve	144,220
24 In. piping and valve	176,570
Metering Vessels (Accumulators):	
1 bbl. calibration plate (20 x 9)	4,900
5 bbl. calibration plate (24 x 10)	5,270
7.5 bbl. calibration plate (30 x 10)	7,390
10 bbl. calibration plate (36 x 10)	9,190
Recorders (Meters)—Includes both static element and tube drive pulsation dampener-also one and two pen operations.	
per meter	3,400
Solar Panel (also see Telecommunications)	
per unit (10' x 10')	440
Pipe Lines—Lease Lines	
Steel	
2 In. nominal size - per mile	24,570
2 1/2 In. nominal size - per mile	33,090
3 and 3 1/2 In. nominal size - per mile	42,220
4, 4 1/2 and 5 In. nominal size - per mile	72,600
6 In. nominal size - per mile	106,600
Poly Pipe	
2 In. nominal size - per mile	13,490
2 1/2 In. nominal size - per mile	18,180
3 In. nominal size - per mile	23,220
4 In. nominal size - per mile	39,880
6 In. nominal size - per mile	58,570
Plastic-Fiberglass	
2 In. nominal size - per mile	20,960
3 In. nominal size - per mile	35,880
4 In. nominal size - per mile	61,670
6 In. nominal size - per mile	90,530
NOTE: Allow 90 percent obsolescence credit for lines that are inactive, idle, open on both ends and dormant, which are being carried on corporate records solely for the purpose of retaining right of ways on the land and/or due to excessive capital outlay to refurbish or remove the lines.	
Pipe Stock—(assessed on an individual basis)	
Pipe Stock - Exempt—Under La. Const., Art. X, §4 (19-C)	

Table 907.D-7 Surface Equipment	
Property Description	**$ Cost New**
Production Units:	
Class I - per unit—separator and 1 heater—500 MCF/D	26,540
Class II - per unit—separator and 1 heater—750 MCF/D	35,350
Production Process Units—These units are by specific design and not in the same category as gas compressors, liquid and gas production units or pump-motor units. (Assessed on an individual basis.)	
Pumps—In Line	
per horsepower rating of motor	370
Pump-Motor Unit—pump and motor only	
Class I - (water flood, s/w disposal, p/l, etc.)	
Up to 300 HP - per HP of motor	440
Class II - (high pressure injection, etc.)	
301 HP and up per HP of motor	540
Pumping Units-Conventional and Beam Balance—(unit value includes motor) - assessed according to API designation.	
16 D	8,670
25 D	16,290
40 D	20,350
57 D	27,140
80 D	45,310
114 D	47,120
160 D	63,400
228 D	68,820
320 D	87,000
456 D	103,290
640 D	125,070
912 D	132,310
NOTE: For "Air Balance" and "Heavy Duty" units, multiply the above values by 1.30.	
Regenerators (Accumulator)—(see Metering Equipment)	
Regulators:	
per unit	3,470
Safety Systems	
Onshore And Marsh Area	
Basic Case:	
well only	6,930
well and production equipment	8,000
with surface op. ssv, add	11,980
Offshore 0 - 3 Miles	
Wellhead safety system (excludes wellhead actuators) per well	19,980
production train	49,990
glycol dehydration system	30,010
P/L pumps and LACT	69,970
Compressors	43,950
Wellhead Actuators (does not include price of the valve)	
5,000 psi	4,970
10,000 psi and over	7,460
NOTE: For installation costs - add 25 percent	
Sampler—(see Metering Equipment—"Fluid Meters")	
Scrubbers—Two Classes	
Class I - Manufactured for use with other major equipment and, at times, included with such equipment as part of a package unit.	
8 In. Diameter Vessel	4,220
10 In. Diameter Vessel	6,020
12 In. Diameter Vessel	6,860
Class II - Small "in-line" scrubber used in flow system usually direct from gas well. Much of this type is "shop-made" and not considered as major scrubbing equipment.	
8 In. Diameter Vessel	1,960
12 In. Diameter Vessel	2,560
NOTE: No metering or regulating equipment included in the above.	

Table 907.D-7 Surface Equipment	
Property Description	**$ Cost New**
Separators—(no metering equipment included)	
Horizontal—Filter /1,440 psi (High Pressure)	
6-5/8" OD x 5'-6"	6,180
8-5/8" OD x 7'-6"	6,710
10-3/4" OD x 8'-0"	9,420
12-3/4" OD x 8'-0"	12,660
16" OD x 8'-6"	20,350
20" OD x 8'-6"	30,080
20" OD x 12'-0"	31,660
24" OD x 12'-6"	42,670
30" OD x 12'-6"	62,280
36" OD x 12'-6"	74,030
Separators—(no metering equipment included)	
Vertical 2—Phase /125 psi (Low Pressure)	
24" OD x 7'-6"	7,000
30" OD x 10'-0"	7,550
36" OD x 10'-0"	15,760
Vertical 3—Phase /125 psi (Low Pressure)	
24" OD x 7'-6"	7,390
24" OD x 10'-0"	8,370
30" OD x 10'-0"	11,610
36" OD x 10'-0"	16,510
42" OD x 10'-0"	19,160
Horizontal 3—Phase /125 psi (Low Pressure)	
24" OD x 10'-0"	10,930
30" OD x 10'-0"	14,020
36" OD x 10'-0"	15,310
42" OD x 10'-0"	24,420
Vertical 2—Phase /1440 psi (High Pressure)	
12-3/4" OD x 5'-0"	4,150
16" OD x 5'-6"	6,180
20" OD x 7'-6"	11,760
24" OD x 7'-6"	14,250
30" OD x 10'-0"	21,710
36" OD x 10'-0"	28,120
42" OD x 10'-0"	45,000
48" OD x 10'-0"	53,080
54" OD x 10'-0"	80,360
60" OD x 10'-0"	100,500
Vertical 3 - Phase /1440 psi (High Pressure)	
16" OD x 7'-6"	7,240
20" OD x 7'-6"	12,660
24" OD x 7'-6"	14,700
30" OD x 10'-0"	22,690
36" OD x 10'-0"	29,030
42" OD x 10'-0"	47,350
48" OD x 10'-0"	54,890
Horizontal 2—Phase /1440 psi (High Pressure)	
16" OD x 7'-6"	7,080
20" OD x 7'-6"	11,390
24" OD x 10'-0"	15,530
30" OD x 10'-0"	23,900
36" OD x 10'-0"	30,300
42" OD x 15'-0"	61,510
48" OD x 15'-0"	70,940
Horizontal 3—Phase /1440 psi (High Pressure)	
16" OD x 7'-6"	10,930
20" OD x 7'-6"	12,220
24" OD x 10'-0"	17,790
30" OD x 10'-0"	25,320
36" OD x 10'-0"	36,490
36" OD x 15'-0"	40,780
Offshore Horizontal 3—Phase /1440 psi (High Pressure)	
30" OD x 10'-0"	52,550
36" OD x 10'-0"	50,140
36" OD x 12'-0"	72,750
36" OD x 15'-0"	75,920
42" OD x 15'-0"	117,830
Skimmer Tanks—(see Flow Tanks in Tanks section)	
Stabilizers—per unit	7,760
Sump/Dump Tanks—(See Metering Equipment -"Fluid Tanks")	

Table 907.D-7 Surface Equipment	
Property Description	**$ Cost New**
Tanks—no metering equipment	Per Barrel*
Flow Tanks (receiver or gunbarrel)	
50 to 548 bbl. Range (average tank size - 250 bbl.)	48.50
Stock Tanks (lease tanks)	
100 to 750 bbl. Range (average tank size – 300 bbl.)	37.80
Storage Tanks (Closed Top)	
1,000 barrel	32.10
1,500 barrel	28.40
2,000 barrel	27.60
2,001 - 5,000 barrel	25.30
5,001 - 10,000 barrel	23.80
10,001 - 15,000 barrel	22.30
15,001 - 55,000 barrel	15.60
55,001 - 150,000 barrel	11.70
Internal Floating Roof	
10,000 barrel	45.80
20,000 barrel	31.00
30,000 barrel	23.10
50,000 barrel	20.50
55,000 barrel	19.80
80,000 barrel	17.50
100,000 barrel	15.20
*I.E.: (tanks size bbls.) X (no. of bbls.) X (cost-new factor.)	
Telecommunications Equipment	
Microwave System	
Telephone and data transmission	60,310
Radio telephone	4,520
Supervisory controls:	
remote terminal unit, well	12,890
master station	29,400
towers (installed):	
heavy duty, guyed, per foot	760
light duty, guyed, per foot	60
heavy duty, self supporting, per foot	770
light duty, self supporting, per foot	150
equipment building, per sq. ft.	220
solar panels, per sq. ft.	70
Utility Compressors	
per horsepower - rated on motor	990
Vapor Recovery Unit—no Metering Equipment	
60 MCF/D or less	26,390
105 MCF/D max	37,700
250 MCF/D max	49,760
Waterknockouts—Includes unit, backpressure valve and regulator, but, no metering equipment.	
2’ diam. x 16’	7,160
3’ diam. x 10’	10,710
4’ diam. x 10’	14,780
6’ diam. x 10’	24,200
6’ diam. x 15’	27,980
8’ diam. x 10’	35,050
8’ diam. x 15’	40.260
8’ diam. x 20’	44,620
8’ diam. x 25’	49,680
10’ diam. x 20’	58,430

8. Service Stations

Table 907.D-8 Service Stations Marketing Personal Property *Alternative Procedure	
Property Description	**$ Cost New**
Air and Water Units:	
Above ground	1,680
Below ground	710
Air Compressors:	
1/3 to 1 H.P.	2,260
1/2 to 5 H.P.	3,820

Table 907.D-8 Service Stations Marketing Personal Property *Alternative Procedure	
Property Description	**$ Cost New**
Car Wash Equipment:	
In Bay (roll over brushes)	60,690
In Bay (pull through)	94,220
Tunnel (40 to 50 ft.)	205,070
Tunnel (60 to 75 ft.)	274,420
Drive On Lifts:	
Single Post	11,080
Dual Post	12,480
Lights:	
Light Poles (each)	1,120
Lights - per pole unit	1,260
Pumps:	
Non-Electronic - self contained and/or remote controlled computer	
Single	4,800
Dual	7,130
Computerized - non-self service, post pay, pre/post pay. self contained and/or remote controlled dispensers	
Single	8,110
Dual	10,930
Read-Out Equipment (at operator of self service)	
Per Hose Outlet	1,780
Signs:	
Station Signs	
6 ft. lighted - installed on 12 ft. pole	5,360
10 ft. lighted - installed on 16 ft. pole	9,800
Attachment Signs (for station signs)	
Lighted "self-serve" (4 x 11 ft.)	4,470
Lighted "pricing" (5 x 9 ft.)	4,560
High Rise Signs - 16 ft. lighted - installed on:	
1 pole	16,230
2 poles	21,240
3 poles	23,760
Attachment Signs (for high rise signs)	
Lighted "self-serve" (5 x 17 ft.)	8,630
Lighted "pricing" (5 x 9 ft.)	4,560
Submerged Pumps—(used with remote control equipment, according to number used - per unit)	4,790
Tanks—(average for all tank sizes)	
Underground - per gallon	2.80

NOTE: The above represents the cost-new value of modern stations and self-service marketing equipment. Other costs associated with such equipment are included in improvements. Old style stations and equipment should be assessed on an individual basis, at the discretion of the tax assessor, when evidence is furnished to substantiate such action.

*This alternative assessment procedure should be used only when acquisition cost and age are unknown or unavailable. Otherwise, see general business section (Chapter 25) for normal assessment procedure.

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),

repromulgated LR 44:917 (May 2018), LR 45:534 (April 2019), LR 46:561 (April 2020), LR 47:465 (April 2021), LR 48:1523 (June 2022), LR 49:1049 (June 2023), LR 50:361 (March 2024), LR 51:384 (March 2025), LR 52:

Chapter 10. Brine Operation Properties

§1007. Valuation of Brine Operation 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 Louisiana R.S. 47:1957, the assessor may request additional documentation.

B. Instructions for Use of Table 1007.B and 1007.C and Procedure for Arriving at Assessed Value

1. Multiply the appropriate percent good factor based on age of the well as found in Table 1007.D.

2. Cost-New tables.

a. Use Table 1007.B to assess all service wells based on producing depth.

b. Use Table 1007.C to assess all operation wells based on long-string casing diameter size.

3. Recompleted Wells

a. For service wells recompleted, use new long-string casing depth to determine Cost-New amount.

b. For operation wells recompleted, use new long-string casing diameter size to determine Cost-New amount.

4. Adjustments for Allowance of Economic Obsolescence

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

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

c. 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.

5. Multiply depth of well by appropriate 15 percent of Cost-New amount as indicated in Table 1007.B/Table 1007.C.

6. Brine Service Wells: All Regions—Louisiana

Table 1007.B Brine Service Wells All Regions—Louisiana		
Producing Depths	**Cost—New by depth, per foot for Brine Service Wells**	
	Cost @ 100%	15% Assessed
0 – 1,249 ft.	S 163.31	$ 24.50
1,250 – 2,499 ft.	$ 120.98	$ 18.15
2,500 – 3,749 ft.	$ 118.13	$ 17.72
3,750 – 4,999 ft.	$ 104.13	$ 15.62
5,000 – 7,499 ft.	$ 142.25	$ 21.34
7,500 – 9,999 ft.	$ 194.06	$ 29.11
10,000 – 12,499 ft.	$ 264.61	$ 39.69
12,500 – 14,999 ft.	$ 347.13	$ 52.07
15,000 – 17,499 ft.	$ 562.28	$ 84.34
17,500 – 19,999 ft.	$ 686.51	$ 102.98
20,000 Deeper ft.	$ 366.58	$ 54.99

C. Brine Operation Wells: All Regions—Louisiana

Table 1007.C Brine Operation Wells All Regions—Louisiana		
Long-String Casing Diameter Size	**Cost—New $ per foot for Brine Operation Wells**	
Inches	**Cost @ 100%**	**15% Assessed**
4	$ 722.31	$ 108.35
5	$ 868.80	$ 130.32
6	$ 1,013.49	$ 152.02
7	$ 1,157.10	$ 173.56
8	$ 1,300.06	$ 195.01
9	$ 1,442.67	$ 216.40
10	$ 1,585.11	$ 237.77
11	$ 1,727.53	$ 259.13
12	$ 1,870.03	$ 280.50
13	$ 2,012.68	$ 301.90
14	$ 2,155.54	$ 323.33
15	$ 2,298.65	$ 344.80
16	$ 2,442.05	$ 366.31
17	$ 2,585.75	$ 387.86
18	$ 2,729.78	$ 409.47
19	$ 2,874.15	$ 431.12
20	$ 3,018.88	$ 452.83
21	$ 3,163.97	$ 474.59
22	$ 3,309.42	$ 496.41
23	$ 3,455.25	$ 518.29
24	$ 3,601.46	$ 540.22
25	$ 3,748.04	$ 562.21
26	$ 3,895.00	$ 584.25
27	$ 4,042.34	$ 606.35
28	$ 4,190.06	$ 628.51
29	$ 4,338.16	$ 650.72
30	$ 4,486.64	$ 673.00
31	$ 4,635.49	$ 695.32
32	$ 4,784.71	$ 717.71
33	$ 4,934.30	$ 740.15
34	$ 5,084.27	$ 762.64
35	$ 5,234.60	$ 785.19
36	$ 5,385.29	$ 807.79
37	$ 5,536.34	$ 830.45
38	$ 5,687.75	$ 853.16
39	$ 5,839.52	$ 875.93
40	$ 5,991.64	$ 898.75

D. Serial Number to Percent Good Conversion

Table 1007.D Serial Number to Percent Good Conversion Chart			
Year	Beginning Serial Number	Ending Serial Number	20 Year Life Percent Good
2025	254960	Higher	97
2024	254511	254959	93
2023	253984	254510	90
2022	253176	253983	86
2021	252613	253175	82
2020	252171	252612	78
2019	251497	252170	74
2018	250707	251496	70
2017	249951	250706	65
2016	249476	249950	60
2015	248832	249475	55
2014	247423	248831	50
2013	245849	247422	45
2012	244268	245848	40
2011	242592	244267	35
2010	240636	242591	31
2009	239277	240635	27
2008	236927	239276	24
2007	234780	236926	22
2006	232639	234779	21
2005	Lower	232638	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.

E. Surface Equipment

1. Listed below is the cost-new of major items potentially used in the brine operation process. Any equipment not shown shall be assessed on an individual basis.

2. All surface equipment, including other property associated or used in connection with brine operations, must be rendered in accordance with guidelines established by the Tax Commission and in accordance with requirements set forth on LAT Form 10—Personal Property Tax Report—Brine Operation Property.

3. Brine operation personal property will be assessed in 7 major categories, as follows:

a. wells;

b. operation equipment (surface equipment);

c. tanks (surface equipment);

d. lines;

e. inventories (material and supplies);

f. field improvements (docks, buildings, etc.);

g. other property (not included above).

4. The cost-new values listed below are to be adjusted to allow depreciation by use of the appropriate percent good listed in Table 1007.C. When determining the value of equipment associated with a single well, use the age of that well to determine the appropriate percent good. When determining the value of equipment used on multiple wells, the average age of the wells will determine the appropriate year to be used for this purpose.

5. Functional and/or economic obsolescence shall be considered in the analysis of fair market value as substantiated by the taxpayer in writing. Consistent with Louisiana R.S. 47:1957, the assessor may request additional documentation.

6. 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. Surface Equipment—Property Description

Table 1007.E Surface Equipment	
Property Description	$ Cost New
Actuators—(See Metering Equipment)	
Automatic Control Equipment—(See Safety Systems)	
Automatic Tank Switch Unit—(See Metering Equipment)	
Communication Equipment—(See Telecommunications)	
Dampeners—(See Metering Equipment—"Recorders")	
Engines - Unattached—(Only includes engine and skids): Per Horsepower	440
Fire Control System—(Assessed on an individual basis)	
Furniture and Fixtures—(Assessed on an individual basis) (Field operations only, according to location.)	
Generators—Package Unit only—(No special installation) Per K.W.	300
Manifolds—(See Metering Equipment)	
Material snd Supplies—Inventories—(Assessed on an individual basis)	
Meter Calibrating Vessels—(See Metering Equipment)	
Meter Prover Tanks—(See Metering Equipment)	
Meter Runs—(See Metering Equipment)	
Meter Control Stations—(not considered Communication Equipment)—(Assessed on an individual basis)	

Table 1007.E Surface Equipment	
Property Description	**$ Cost New**
Metering Equipment	
Manifolds—Automatic Operated:	
High Pressure	
per well	56,020
per valve	18,470
Low Pressure	
per well	39,960
per valve	13,490
NOTE: Automatic Operated System includes gas hydraulic and pneumatic valve actuators, (or motorized valves), block valves, flow monitors—in addition to normal equipment found on manual operated system. NO METERING EQUIPMENT INCLUDED.	
Meter Runs - piping, valves and supports—no meters:	
2 In. piping and valve	8,440
3 In. piping and valve	9,500
4 In. piping and valve	11,470
6 In. piping and valve	15,980
8 In. piping and valve	24,000
10 In. piping and valve	31,960
12 In. piping and valve	39,960
14 In. piping and valve	54,420
16 In. piping and valve	71,090
18 In. piping and valve	88,060
20 In. piping and valve	114,430
22 In. piping and valve	144,220
24 In. piping and valve	176,570
Metering Vessels (Accumulators):	
1 bbl. calibration plate (20 x 9)	4,900
5 bbl. calibration plate (24 x 10)	5,270
7.5 bbl. calibration plate (30 x 10)	7,390
10 bbl. calibration plate (36 x 10)	9,190
Recorders (Meters)—Includes both static element and tube drive pulsation dampener—also one and two pen operations.	
per meter	3,400
SOLAR PANEL (also see Telecommunications)	
per unit (10' x 10')	440
Pipe Lines - Lease Lines	
Steel	
2 In. nominal size—per mile	24,570
2 ½ In. nominal size—per mile	33,090
3 and 3 ½ In. nominal size—per mile	42,220
4, 4 ½ and 5 In. nominal size—per mile	72,600
6 In. nominal size—per mile	106,600
Poly Pipe	
2 In. nominal size—per mile	13,490
2 ½ In. nominal size—per mile	18,180
3 In. nominal size—per mile	23,220
4 In. nominal size—per mile	39,880
6 In. nominal size—per mile	58,570
Pipe Lines—Lease Lines (Cont'd)	
Plastic—Fiberglass	
2 In. nominal size—per mile	20,960
3 In. nominal size—per mile	35,880
4 In. nominal size—per mile	61,670
6 In. nominal size—per mile	90,530
NOTE: Allow 90% obsolescence credit for lines that are inactive, idle, open on both ends and dormant, which are being carried on corporate records solely for the purpose of retaining right of ways on the land and/or due to excessive capital outlay to refurbish or remove the lines.	
Pipe Stock—(Assessed on an individual basis)	
Pipe Stock—Exempt—Under La. Const., Art. X, §4 (19-C)	

Table 1007.E Surface Equipment	
Property Description	**$ Cost New**
Pumps—In Line	
per horsepower rating of motor	370
Pump—Motor Unit—pump and motor only	
Class I—(water flood, s/w disposal, p/l, etc.)	
Up to 300 HP—per HP of motor	440
Class II—(high pressure injection, etc.)	
301 HP and up—per HP of motor	540
Regenerators (Accumulator)—(See Metering Equipment)	
Regulators	
per unit	3,470
Skimmer Tanks—(See Flow Tanks in Tanks section)	
Sump/Dump Tanks—(See Metering Equipment -"Fluid Tanks")	
Tanks—No metering equipment	Per Barrel*
Flow Tanks (receiver or gunbarrel)	
50 to 548 bbl. Range	48.50
average tank size—250 bbl.	
Stock Tanks (lease tanks)	
100 to 750 bbl. Range	37.80
average tank size—300 bbl.	
Storage Tanks (Closed Top)	
1,000 barrels	32.10
1,500 barrels	28.40
2,000 barrels	27.60
2,001—5,000 barrels	25.30
5,001—10,000 barrels	23.80
10,001—15,000 barrels	22.30
15,001—55,000 barrels	15.60
55,001—150,000 barrels	11.70
Internal Floating Roof	
10,000 barrels	45.80
20,000 barrels	31.00
30,000 barrels	23.10
50,000 barrels	20.50
55,000 barrels	19.80
80,000 barrels	17.50
100,000 barrels	15.20
* I.E.: (tanks size bbls.) x (no. of bbls.) x (cost-new factor)	
Telecommunications Equipment	
Microwave System	
Telephone and data transmission	60,310
Radio telephone	4,520
Supervisory controls	
remote terminal unit, well	12,890
master station	29,400
towers (installed):	
heavy duty, guyed, per foot	760
light duty, guyed, per foot	60
heavy duty, self supporting, per foot	770
light duty, self supporting, per foot	150
equipment building, per sq. ft.	220
solar panels, per sq. ft.	70
Utility Compressors	
per horsepower—rated on motor	990

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

HISTORICAL NOTE: Promulgated by the Division of Administration, Tax Commission, LR 49:1056 (June 2023), amended LR 50:367 (March 2024), LR 51:388 (March 2025), LR 52:

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	221,100	33,200
4,000	271,300	40,700
5,000	279,900	42,000
6,000	305,400	45,800
7,000	385,200	57,800
th 8,000 to 10,000 Feet		
Depth (Ft.)	**Fair Market Value**	**Assessment**
	$	$
8,000	537,900	80,700
9,000	766,800	115,000
10,000	1,062,900	159,400
Depth 11,000 to 15,000 Feet		
Depth (Ft.)	**Fair Market Value**	**Assessment**
	$	$
11,000	1,408,000	211,200
12,000	1,778,000	266,700
13,000	2,145,600	321,800
14,000	2,484,000	372,600
15,000	2,769,200	415,400
Depth 16,000 to 20,000 Feet		
Depth (Ft.)	**Fair Market Value**	**Assessment**
	$	$
16,000	2,984,100	447,600
17,000	3,120,700	468,100
18,000	3,183,700	477,600
19,000	3,193,500	479,000
20,000	3,189,400	478,400
Depth 21,000 + Feet		
Depth (Ft.)	**Fair Market Value**	**Assessment**
	$	$
21,000	3,232,600	484,900
25,000 +	3,306,800	496,000

1. - 2. …

B. Jack-Ups

Table 1103.B Jack-Ups			
Type	**Water Depth Rating**	**Fair Market Value**	**Assessment**
IC	0-199 FT.	$ 71,500,000	$ 10,725,000
	200-299 FT.	142,600,000	21,390,000
	300 FT. and Deeper	285,100,000	42,765,000
IS	0-199 FT.	21,400,000	3,210,000
	200-299 FT.	35,600,000	5,340,000
	300 FT. and Deeper	42,900,000	6,435,000
MC	0-199 FT	7,100,000	1,065,000
	200-299 FT.	14,300,000	2,145,000
	300 FT. and Deeper	57,100,000	8,565,000
MS	0-249 FT.	14,900,000	2,235,000

Table 1103.B Jack-Ups			
Type	**Water Depth Rating**	**Fair Market Value**	**Assessment**
	250 FT. and Deeper	29,500,000	4,425,000

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.	65,200,000	9,780,000
801-1,800 FT.	116,800,000	17,520,000
1,801-2,500 FT.	214,100,000	32,115,000
2,501FT. and Deeper	671,800,000	100,770,000

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.

C.1. - C.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# 71’ X 150M# 72’ X 125M# 72’ X 150M# 75’ X 150M#	C-7 50 SERIES 6V71	95,000	14,300
II	96’ X 150M# 96’ X 180M# 96’ X 185M# 96’ X 200M# 96’ X 205M# 96’ X 210M# 96’ X 212M# 96’ X 215M#	C-11 50 SERIES 8V71	135,000	20,300
III	96’ X 240M# 96’ X 250M# 96’ X 260M# 102’ X 215M#	C-11 50 SERIES 8V92	170,000	25,500
IV	102’ X 224M# 102’ X 250M# 103’ X 225M# 103’ X 250M# 104’ X 250M# 105’ X 225M# 105’ X 250M#	C-15/C-13 60 SERIES 12V71	200,000	30,000
V	105’ X 280M# 106’ X 250M# 108’ X 250M# 108’ X 260M# 108’ X 268M# 108’ X 270M# 108’ X 300M#	C-15/C-13 60 SERIES 12V71 12V92	230,000	34,500
VI	110’ X 250M# 110’ X 275M# 112’ X 300M# 112’ X 350M#	C-15 60 SERIES 12V71 (2) 8V92	265,000	39,800
VII	117’ X 350M#	(2) C-18 (2) 60 SERIES (2) 8V92 (2) 12V71	310,000	46,500

D.1. - E.1. …

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 10:939 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 22:117 (February 1996), LR 23:205 (February 1997), amended by the Department of Revenue, 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 48:1525 (June 2022), LR 49:1058 (June 2023), LR 50:369 (March 2024), LR 51:391 (March 2025), LR 52:

Chapter 13. Pipelines

§1307. Pipeline Transportation Tables

A. Current Costs for Other Pipelines (Onshore)

Table 1307.A
Current Costs for Other Pipelines
(Onshore)

Diameter (inches)	Cost per Mile	15% of Cost per Mile
2	$ 255,880	$ 38,380
4	302,470	45,370
6	357,560	53,630
8	422,670	63,400
10	499,640	74,950
12	590,630	88,590
14	698,190	104,730
16	825,340	123,800
18	975,640	146,350
20	1,153,320	173,000
22	1,363,350	204,500
24	1,611,620	241,740
26	1,905,110	285,770
28	2,252,050	337,810
30	2,662,170	399,330
32	3,146,970	472,050
34	3,720,070	558,010
36	4,397,520	659,630
38	5,198,350	779,750
40	6,145,020	921,750
42	7,227,760	1,084,160
44	8,458,130	1,268,720
46	9,744,660	1,461,700
48	11,339,260	1,700,890

NOTE: Excludes river and canal crossings. For river and canal crossings, apply a factor of 2.0 to Cost Per Mile figures in table above.

B. Current Costs for Other Pipelines (Offshore)

Table 1307.B
Current Costs for Other Pipelines
(Offshore)

Diameter (inches)	Cost per Mile	15% of Cost per Mile
2	$ 1,495,270	$ 224,290
4	1,501,900	225,290
6	1,509,940	226,490

Table 1307.B
Current Costs for Other Pipelines
(Offshore)

Diameter (inches)	Cost per Mile	15% of Cost per Mile
8	1,520,000	228,000
10	1,542,890	231,430
12	1,578,620	236,790
14	1,627,180	244,080
16	1,688,580	253,290
18	1,762,810	264,420
20	1,849,880	277,480
22	1,949,780	292,470
24	2,062,520	309,380
26	2,188,100	328,220
28	2,326,510	348,980
30	2,477,760	371,660
32	2,641,840	396,280
34	2,818,760	422,810
36	3,008,510	451,280
38	3,211,100	481,670
40	3,426,520	513,980
42	3,654,790	548,220
44	3,895,880	584,380
46	4,149,810	622,470
48	4,416,580	662,490

C. Pipeline Transportation Allowance for Physical Deterioration (Depreciation)

Table 1307.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.

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 10:941 (November 1984), LR 12:36 (January 1986), LR 16:1063 (December 1990), amended by the Department of Revenue, Tax Commission, LR 24:489 (March 1998), LR

25:316 (February 1999), LR 26:509 (March 2000), LR 27:426 (March 2001), LR 31:719 (March 2005), LR 32:432 (March 2006), LR 33:494 (March 2007), LR 34:684 (April 2008), LR 35:499 (March 2009), LR 36:778 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1401 (May 2011), LR 38:809 (March 2012), LR 39:496 (March 2013), LR 40:537 (March 2014), LR 41:680 (April 2015), LR 42:748 (May 2016), LR 43:655 (April 2017), LR 44:582 (March 2018), LR 45:535 (April 2019), LR 46:563 (April 2020), LR 47:468 (April 2021), LR 48:1526 (June 2022), LR 49:1059 (June 2023), LR 50:371 (March 2024), LR 51:392 (March 2025), LR 52:

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
2025	0.977	1	97	.95
2024	1.009	2	93	.94
2023	1.023	3	90	.92
2022	1.041	4	86	.90
2021	1.223	5	82	1.00
2020	1.330	6	78	1.04
2019	1.337	7	74	.99
2018	1.385	8	70	.97
2017	1.433	9	65	.93
2016	1.461	10	60	.88
2015	1.449	11	55	.80
2014	1.463	12	50	.73
2013	1.482	13	45	.67
2012	1.494	14	40	.60
2011	1.537	15	35	.54
2010	1.585	16	31	.49
2009	1.573	17	27	.42
2008	1.618	18	24	.39
2007	1.682	19	22	.37
2006	1.774	20	21	.37
2005	1.856	21	20	.37

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 48:1527 (June 2022), LR 49:1060 (June 2023), LR 50:372 (March 2024), LR 51:393 (March 2025), LR 52:

Chapter 25. General Business Assets

§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

* * *

B. Cost Indices

Table 2503.B Cost Indices			
Year	Age	National Average 1926 = 100	January 1, 2025 = 100*
2025	1	2365.2	0.977
2024	2	2289.6	1.009
2023	3	2257.4	1.023
2022	4	2218.3	1.041
2021	5	1888.1	1.223
2020	6	1736.4	1.330
2019	7	1727.8	1.337
2018	8	1667.7	1.385
2017	9	1612.2	1.433
2016	10	1580.9	1.461
2015	11	1593.7	1.449
2014	12	1578.8	1.463
2013	13	1558.7	1.482
2012	14	1545.9	1.494
2011	15	1503.2	1.537
2010	16	1457.4	1.585
2009	17	1468.6	1.573
2008	18	1427.3	1.618
2007	19	1373.3	1.682
2006	20	1302.3	1.774
2005	21	1244.5	1.856
2004	22	1157.3	1.996
2003	23	1118.6	2.065
2002	24	1100.0	2.100
2001	25	1093.4	2.112
2000	26	1084.3	2.130
1999	27	1065.0	2.169
1998	28	1061.8	2.175
1997	29	1052.7	2.194
1996	30	1036.0	2.229
1995	31	1020.4	2.264

*Reappraisal Date: January 1, 2025 – 2309.7 (Base Year)

C. …

* * *

D. Composite Multipliers 2026 (2027 Orleans Parish)

Table 2503.D Composite Multipliers 2026 (2027 Orleans Parish)										
Age	3 Yr	5 Yr	6 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr	30 Yr
1	.68	.83	.85	.88	.90	.92	.93	.95	.96	.96
2	.49	.70	.74	.80	.85	.88	.91	.94	.96	.98
3	.35	.53	.58	.69	.78	.82	.87	.92	.95	.97
4	.17	.35	.43	.56	.70	.76	.82	.90	.94	.97
5		.28	.37	.53	.71	.81	.89	1.00	1.06	1.11
6		.24	.25	.44	.65	.77	.90	1.04	1.12	1.18
7			.24	.35	.52	.67	.83	.99	1.08	1.15
8				.30	.42	.60	.76	.97	1.08	1.16
9				.29	.34	.52	.70	.93	1.07	1.18
10					.31	.42	.63	.88	1.04	1.15

Table 2503.D Composite Multipliers 2026 (2027 Orleans Parish)										
11					.29	.35	.54	.80	.99	1.10
12						.32	.45	.73	.94	1.08
13						.30	.39	.67	.89	1.05
14							.34	.60	.84	1.02
15							.32	.54	.80	1.00
16							.32	.49	.76	.97
17								.42	.69	.91
18								.39	.63	.87
19								.37	.57	.86
20								.37	.53	.83
21								.37	.52	.82
22									.52	.80
23									.50	.76
24									.42	.71
25									.42	.65
26									.43	.60
27										.56
28										.50
29										.46
30										.45
31										.45

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.

E. Values for Carbon Sequestration Wells and Related Wells*

Table 2503.E Values for Carbon Sequestration Wells and Related Wells*		
Location	**Average Depth (feet)**	**Value Per Foot ($)**
Onshore	1 - 1,499	0.50
Onshore	1,500 - 2,499	0.75
Onshore	2,500 - 9,999	1.00
Onshore	10,000 - or greater	1.50
Offshore	All Depths	2.00

Applicable to carbon sequestration wells, monitoring wells, and related service wells.

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 48:1528 (June 2022), LR 49:1061 (June 2023), LR 50:372 (March 2024), LR 51:394 (March 2025), LR 52:

Chapter 31 Public Exposure of Assessments; Appeals

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

A. - K.2. …

Form 3101
Exhibit A

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

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: The Board of Review's decision, may be appealed to the La. Tax Commission by completing and submitting Appeal Form 3103.A to the LTC within 30 calendar days of the Board of Review's decision. For further information, call the LTC at (225) 219-0339.

_____
Property Owner/Taxpayer (PLEASE PRINT)

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 to the LA Tax Commission.

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 48:1529 (June 2022), LR 49:1062 (June 2023), LR 50:373 (March) 2024), LR 52:

§3103. Appeals to the Louisiana Tax Commission

A. - P. ...

Form 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: _____
Property Owner/Taxpayer/Assessor

Address: _____City,State,Zip:_____

Ward: _____ Assessment Tax Bill No.:_____ Appeal No.:_____

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

_____

_____

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, La. 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 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) (PLEASE PRINT)

Address: _____

_____

_____

_____

Telephone No.: _____

Email Address: _____

Date of Appeal: _____

Today's Date: _____

Signature: _____

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 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)

_____

Printed Name Email

_____

Title or Position Telephone

_____

Address

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 47:471 (April 2021), LR 48:1533 (June 2022), LR 49:1063 (June 2023), LR 50:374 (March 2024), LR 51:395)March 2025), LR 52:

§3105. Practice and Procedure for Public Service Properties Hearings

A. - 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: (PLEASE PRINT)
Address:_____
_____
_____
_____
Telephone No. :_____
Email Address: _____
Date: _____
Signature: _____

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 48:1538 (June 2022), LR 50:377 (March 2024), LR 52:

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

A. - 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: (PLEASE PRINT)
Address: _____
_____
_____
_____
Telephone No.: _____
Email Address: _____
Date: _____
Signature: _____

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 48:1539 (June 2022), LR 50:377 (March 2024), LR 52:

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

A. - T. ...

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: $_____
_____
Applicant: (PLEASE PRINT)
Address: _____
_____
_____
_____
Telephone No.: _____
Email Address: _____
Date: _____
Signature: _____

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 48:1539 (June 2022). LR 50:377 (March 2024), LR 52:

Chapter 33. Financial Institutions

§3301. Guidelines for Ascertaining the Fair Market Value of Financial Institutions

A. - E.4. ...

F. From the assessment determined by the application of the 15 percent of fair market value provided for above, there shall be deducted 100 percent of the assessed value of real estate, improvements, buildings, furniture and fixtures owned by the institution. If such real estate, improvements, buildings, furniture and fixtures are owned by a separate corporation, the deduction will be allowed provided all the capital stock (except directors' qualifying shares, if any) is owned by the institution.

F.1. - F.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1967, R.S. 47:1968, R.S. 47:1969, R.S. 6:942, R.S. 6:943 and R.S. 6:944.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 13:249 (April 1987), amended LR 16:1064 (December 1990), LR 20:198 (February 1994), amended by the Department of Revenue and Taxation, Tax Commission, LR 28:521 (March 2002), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 47:471 (April 2021), LR 52:

§3303. Allocation for Credit Purposes of Assessments Not Directly Attributable to a Specific Office

A. All property assessments not directly attributable to a specific office will be allocated, for purposes of the 100 percent credit from shareholders assessments, according to the following methods:

A.1. - B. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1967, R.S. 47:1968, R.S. 47:1969, R.S. 6:942, R.S. 6:943, and R.S. 6:944.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 16:1064 (December 1990), LR 52:

Michael Matherne
Administrator

2512#017