C. Electronic Tax Roll Export Specifications

1. For purposes of submission of electronic tax roll data to the Tax Commission on or after January 1, 2024, the parish tax assessors shall not submit any tax roll data that is deemed confidential by law. If an assessor later discovers that confidential information was submitted to the Tax Commission, the assessor shall immediately notify the Tax Commission and resubmit the electronic tax roll data without the confidential information included.

2. Regarding public records requests for assessment information submitted to the Tax Commission prior to January 1, 2024, the Tax Commission shall confer with the parish tax assessor(s) that submitted the assessment information sought. The parish tax assessor(s) that submitted the assessment information sought by the public records request shall promptly respond to the Tax Commission and inform the Tax Commission whether any of the assessment information sought by the public records request is deemed confidential by law. The parish tax assessor(s) that submitted the assessment information sought by the public records request shall designate the assessment information that is deemed confidential by law. Such information is not a public record and will not be conveyed or transferred to any individual or entity.

PARISH INFORMATION (PARISH.TXT)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
gov_name	Character	30	Yes	Parish name (ex. St. Tammany Parish)
gov_agency	Character	40	Yes	Agency name (ex. Tax Assessor's Office)
address1	Character	30	Yes	Agency address line 1.
address2	Character	30	Yes	Agency address line 2.
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
city	Character	20	Yes	City name (ex. Slidell)
state	Character	2	Yes	State name (ex. LA)
zip	Numeric	5	Yes	Zip code.
zip4	Character	4	Yes	Extended zip code.
assr_name	Character	45	Yes	Assessor's name

ASSESSMENT INFORMATION

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	20	Yes	Assessment number.
parcel_no	Character	20	Yes	Parcel Identification Number (PIN).
assessment_type	Character	2	Yes	"RE" = Real Estate, "PP" = Personal Property, "PS" = Public Service
assessment_status	Character	2	Yes	"AC" = Active (includes assessments with partial exemptions), "AJ" = Adjudicated, "EX" = Exempt/Tax Free (only to be used for 100% tax exempt assessments)
homestead_exempt	Numeric	1	Yes	0 = None (default), 1 = Yes (homestead exemption, of any type, at any percentage, is applicable to assessment)
tax_acct	Numeric	6	No	Tax account number is required for grouping tax assessments together.
place_fips	Numeric	5	Yes	FIPS Place Code of Ward or Municipality. (See FIPS Table)
taxpayer_id	Numeric	10	No	Taxpayer's identification number. (Social Security or Federal ID numbers.
taxpayer_name	Character	50	Yes	Taxpayer's name.
contact_name	Character	50	No	Contact's name.
taxpayer_addr1	Character	40	Yes	Tax payer's address line 1.
taxpayer_addr2	Character	40	Yes	Tax payer's address line 2.
taxpayer_addr3	Character	40	No	Tax payer's address line 3.
freeze	Numeric	1	Yes	0 = None (default), 1 = Over 65 Freeze, 2 = Disabled, 3 = Disabled Vet Freeze and 4 = Widow of POW/MIA
usufruct	Character	1	Yes	"N" = No (default) and "Y" = Yes
other_exempt	Numeric	1	Yes	0 = None (default), 1 = Yes (any other exemption, other than homestead and disabled veteran, of any type, at any percentage, is applicable to assessment)
veteran_exempt	Numeric	1	Yes	0 = None (default), 1 = disabled veteran exemption, at any level, is applicable to assessment, when claimed by disabled veteran, 2 = disabled veteran exemption, at any level, is applicable to assessment, when claimed by surviving spouse of disabled veteran

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	20	Yes	Assessment number.
market_value	Numeric	12	Yes	Fair Market Value of item
total_value	Numeric	10	Yes	Total assessed value of item. (total of taxpayer's share and the homestead credit, other exemption and non-taxable assessed value added together of item)
homestead_credit	Numeric	6	Yes	Assessed value of item to be credited by Homestead Exemption.
homestead_type	Numeric	1	Yes	0 = None (default), 1 = Default Homestead Exemption ($7,500 of total assessed value), 2 = 100% Unmarried Surviving Spouse of Active Duty Homestead
homestead_percent	Numeric	6.2	Yes	Homestead Exemption percentage to be applied to assessment of item (Format: 100.00 (Default)
veteran_exempt_type	Numeric	1	Yes	0 = None (default), 1 = Disability between 50% and 69%, 2 = Disability between 70% and 99%, 3 = 100% disabled
veteran_credit	Numeric	10	Yes	Assessed value of item to be credited by disabled veteran exemption (e.g. $2,500 for a disability between 50% and 69%, $4,500 for a disability between 70% and 99%, or the remaining assessed value of item after homestead credit applied for 100& disability)
other_exempt_value	Numeric	10	Yes	Assessed value of item to be credited by other exemptions (e.g. Industrial, Restoration, Agricultural, Institutional, Religious, Non-Profit)
taxpayer_value	Numeric	10	Yes	Assessed value of item to be paid by Taxpayer
quantity	Numeric	9.2	Yes	Quantity units of item in the number of Front Feet, Square Feet, Lot(s), Acre(s) Improvement(s) or Year(s) for Personal Property.
units	Character	1	Yes	Unit of Measure of item (Format: "F" = Front Feet, "S" = Square Feet, "L" Lots, "A" = Acres, "I" Improvements and "Y" = Year.)
ltc_sub-class_code	Character	4	Yes	LTC Property Sub Class Code of item
other_exempt	Numeric	1	Yes	0 = none (default), 1 = Commerce/Industry (Ten year Exemption), 2 = Agricultural, 3 = Institutional, 4 = Timber and 5 = Marshland [effective 2024, codes to be revised as follows: 0 = None (default), 1 = Industrial, 2 = Restoration, 3 = Agricultural Buildings, 4 = Institutional (School & Government), 5 = Religious, 6 = Non-Profit

ASSESSMENT MILLAGE INFORMATION

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	20	Yes	Assessment number.
group_description	Character	35	Yes	Millage description if not part of a group or the group name of a millage
millage	Numeric	7.3	Yes	Millage (Format: 999.99)
mill_type	Character	1	Yes	M = Millage, F = Flat Fee, A = Acreage, O = Overlay/Partial
place_fips	Numeric	5	Yes	Federal Place Code of Taxing Authority levying millage. (See FIPS table)
parish_city	Character	1	Yes	Millage type indicator, "P" Parish Tax, "C" = City Tax (This field indicates which Tax Collector is collecting the millage.)
percent	Numeric	6.2	Yes	Percent of assessed value applicable to the millage. (Applies to split district millages, use 100.00 as default value if percent is not applied.)
taxing_body_approval	Numeric	1	Yes	Indicates if local taxing body related to the millage approved an exemption (or did not vote). 0 = voted to approve exemption/NA (default), 1 = voted to deny exemption
total_tax	Numeric	11.2	Yes	Total taxes assessed to the property. (Format:99999999.99)
homestead_credit	Numeric	11.2	Yes	Homestead exemption share of taxes credited. (Format: 99999999.99)
other_exempt_taxes	Numeric	11.2	Yes	Amount of taxes credited due to other exemption(s) (other than homestead). (Format: 99999999.99)
taxpayer_tax	Numeric	11.2	Yes	Tax payer's taxes owed. (Format: 99999999.99)

MILLAGE GROUP INFORMATION

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
group_description	Character	35	Yes	Group description or name of millage.
millage_description	Character	35	Yes	Description or name of millage.
millage	Numeric	7.3	Yes	Millage (format: 999.99)
flat_mill	Numeric	1	Yes	Indicates Flat Fee (0=No Flat Fee, 1=Flat Fee used)
flat_fee	Numeric	6.2	Yes	Flat Fee Amount (Format: 999.99)
place_fips	Numeric	5	Yes	FIPS Place Code of Ward or Municipality. (See FIPS Table)

LEGAL DESCRIPTION INFORMATION

(LEGAL.TXT)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	20	Yes	Assessment number.
legal_description	Character	Unlimited	Yes	Full Legal Description

PARCEL INFORMATION

(PARCEL.TXT)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	20	Yes	Assessment number.
parcel_no	Character	20	Yes	Parcel identification number.
town_range	Character	7	No	Township range. (Format: T7S-R8E)
section_no	Numeric	3	No	Section number parcel is located.
ward_no	Character	3	Yes	Ward identification number.
subd_name	Character	30	Yes	Subdivision name if available of parcel location.
block_no	Character	4	Yes	Subdivision or city block/square number.
lot_no	Character	4	Yes	First subdivision or city lot number owned by a particular owner.
place_fips	Numeric	5	Yes	Federal Place Code of Taxing Authority. (See FIPS table)
tax_dist	Numeric	3	No	Tax district number if available.
par_address	Character	50	Yes	Parcel address. (911 address)
occupancy	Character	50	Yes	What the structure is being used for. (Residence, Office, Retail, etc...)
vacant_lot	Character	1	Yes	"Y" = Yes, "N" = No (Default)
transfer_date	Character	10	Yes	Date of purchase. (Format: 01/01/1999)
purchase_price	Numeric	12.2	Yes	Purchase price of the property. (Format: 999999999.99)
verified	Character	1	Yes	Sale has been confirmed by Assessor's office as being arms length. "Y" = Yes, "N" = No (default)
conv_book	Character	10	No	Conveyance book number.
conv_folio	Character	10	No	Conveyance page number.
instr_no	Character	8	No	Conveyance instrument number.
instr_type	Character	75	Yes	Type of instrument. (Cash, Mortgage, Bond for Deed, etc...)
lender_id	Character	8	No	Lender of mortgage company's identification number supplied by Tax Commission.
tax_sale	Character	1	No	Y = Yes and N = No (default)
taxsale_date	Character	10	No	Date of Tax Sale (Format: 01/01/1999)
assess_date	Character	10	Yes	Date of last assessment/reassessment (Format 01/01/1999)
subd_phase	Character	3	Yes	Subdivision phase

ADDITIONAL OWNER INFORMATION

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	20	Yes	Assessment number.
taxpayer_id	Numeric	10	No	Tax payer's identification number.
own_percent	Numeric	6.2	No	Percent of ownership. (Format: 999.99)
taxpayer_name	Character	50	Yes	Taxpayer's name.
contact_name	Character	50	No	Contact's name.
taxpayer_addr1	Character	40	No	Tax payer's address line 1.
taxpayer_addr2	Character	40	No	Tax payer's address line 2.
taxpayer_addr3	Character	40	No	Tax payer's address line 3.
primary_owner	Character	50	Yes	Primary owner's name

IMPROVEMENT INFORMATION

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	20	Yes	Assessment number.
building_use	Character	1	Yes	"C" = Commercial, "R" = Residential
structure_no	Character	12	No	Structure number of improvement.
imp_asqft	Numeric	9.2	No	Square footage of detached auxiliary building. (Format: 999999.99)
imp_gsqft	Numeric	9.2	Yes	Square footage of carports or garages. (Format: 999999.99)
imp_lsqft	Numeric	9.2	Yes	Square footage of living, heated or useable area. (Format: 999999.99)
imp_nsqft	Numeric	9.2	No	Square footage of porches, non-living areas, etc. (Format: 999999.99)
imp_tsqft	Numeric	10.2	No	Square footage of all structures assessed. (Format: 999999.99)
no_baths	Numeric	3.1	No	Number of bathrooms.
no_bedrooms	Numeric	2	No	Number of bedrooms.
year_built	Numeric	4	Yes	Year built. (Format: 9999)
year_renov	Numeric	4	No	Year renovated. (Format: 9999)
life_expectancy	Numeric	2	No	Life expectancy of structure or improvement.
fact_cond	Character	40	Yes	Condition of improvement. (Worn Out, Badly Worn, Average, Good, Very Good, Excellent)
fact_qual	Character	40	Yes	Quality of construction. (Low, Fair, Average, Good, Very Good, Excellent)
fact_wall	Numeric	4	No	Wall construction.
fact_roof	Numeric	4	No	Roof construction.

PLACE FIPS INFORMATION

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
parish_name	Character	35	Yes	Parish name
fips_code	Numeric	5	Yes	Parish FIPS code
place_name	Character	30	Yes	Place name
place_fips	Numeric	5	Yes	Place FIPS code
zipcode	Numeric	5	Yes	Place zip code
class_code	Character	2	Yes	Place classification code – See FIPS class code definitions
ward_no	Character	3	If Applicable	Place ward number if applicable
tax_name	Character	45	Yes	Taxing entity name
tax_addr1	Character	30	Yes	Taxing entity address
tax_addr2	Character	30	No	Taxing entity address line 2
tax_city	Character	20	Yes	Taxing entity city
tax_state	Character	2	Yes	Taxing entity state
tax_zip	Numeric	5	Yes	Taxing entity zip

TAX EXEMPTION PROGRAM INFORMATION

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 2017, 2018)
fips_code	Numeric	5	Yes	Parish FIPS code
assessment_no	Character	20	Yes	Assessment number.
business_name	Character	50	Yes	Business named on the contract
contract_no	Character	20	Yes	Contract Number
contract_start_date	Character	10	No	Date original contract started (Format 01/01/1999)
contract_end_date	Character	10	No	Date original contract ends (Format 01/01/1999)
penalty_years	Numeric	12	Yes	Specifies the number of penalty years assessed by the Board of Commerce & Industry, if applicable. (Default: 0)
industrial_exemption_type	Numeric	1	Yes	1 = Industrial Exemption subject to 80% cap, 2 = Industrial Exemption Megaproject subject to 93% cap, 3 = Industrial Exemption at 100%
original_contract_amt	Numeric	12	Yes	Value of the original contract
revised_contract_amt	Numeric	12	No	Current value of contract, if revisions have been made
exemption_percent	Numeric	3	Yes	Default is 100%
fair_market_value	Numeric	12	Yes	Fair Market Value
assessed_value	Numeric	12	Yes	Total assessed value of the property (based on assessment level)
exempt_taxes	Numeric	12	Yes	Total tax amount subject to exemption/abatement
renewed_contract_start_date	Character	10	No	Renewed date contract started (Format 01/01/1999)
renewed_contract_end_date	Character	10	No	Renewed date contract ends (Format 01/01/1999)

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

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:703 (March 2005), LR 32:427 (March 2006), LR 36:765 (April 2010), amended by the Division of Administration, Tax Commission, LR 38:799 (March 2012), LR 39:487 (March 2013), LR 40:529 (March 2014), LR 41:672 (April 2015), LR 42:745 (May 2016), LR 43:651 (April 2017), LR 44:578 (March 2018), LR 45:532 (April 2019), LR 48:1522 (June 2022), LR 49:1037 (June 2023).