RULE

Office of the Governor
Board of Examiners of Certified Shorthand Reporters

Applications for Examinations (LAC 46:XXI.301)

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Louisiana Board of Examiners of Certified Shorthand Reporters has amended the CDR examinations rule.

Title 46
PROFESSIONAL AND OCCUPATIONAL STANDARDS
Part XXI. Certified Shorthand Reporters
Chapter 3. Examinations
§301. Applications for Examinations

A. - F. ...

G. A certified digital reporter (CDR) applicant who is eligible as an official or deputy official reporter will be scheduled for an examination to be given by a designee of the education or examination committee chair. The examination will not be administered for an individual CDR applicant more frequently on an annual basis than the number of examinations scheduled each year by the board in accordance with Subsection A of this Section. A certified digital reporter applicant is not subject to the qualifying exam.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:2554 and R.S. 37:2555(F).

HISTORICAL NOTE: Promulgated by the Department of Commerce, Board of Examiners of Certified Shorthand Reporters, LR 9:678 (October 1983), amended by the Department of Economic Development, Board of Examiners of Certified Shorthand Reporters, LR 14:530 (August 1988), LR 16:393 (May 1990), LR 17:578 (June 1991), LR 19:1537 (December 1993), LR 27:183 (February 2001), amended by the Office of the Governor, Board of Examiners of Certified Shorthand Reporters LR 29:1086 (July 2003), LR 35:64 (January 2009), LR 37:3512 (December 2011), LR 43:648 (April 2017).

Judge Paul A. Bonin
Chairman

1704#023

RULE

Office of the Governor
Division of Administration
Tax Commission

Ad Valorem Taxation
(LAC 61:V.101, 111, 121, 203, 213, 303, 304, 703, 901, 907, 1103, 1307, 1503, 1701, 1703, 2503, 3101, 3103, 3105, 3106, 3107 and 3501)

In accordance with provisions of the Administrative Procedure Act (R.S. 49:950 et seq.), and in compliance with statutory law administered by this agency as set forth in R.S. 47:1837, the Tax Commission has amended sections of the Tax Commission real/personal property rules and regulations for use in the 2017 (2018 Orleans Parish) tax year.

Title 61
REVENUE AND TAXATION
Part V. Ad Valorem Taxation
Chapter 1. Constitutional and Statutory Guides to Property Taxation
§101. Constitutional Principles for Property Taxation

A. - F.3.h. ...

G. Special Assessment Level

1. - 1.d. ...

2. Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, for the year prior to the application for the special assessment, exceeds $72,134 for tax year 2017 (2018 Orleans Parish). For persons applying for the special assessment whose filing status is married filing separately, the adjusted gross income for purposes of this Section shall be determined by combining the adjusted gross income on both federal tax returns.

3. - 9. ...

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

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 15:1097 (December 1989), amended by the Department of Revenue, Tax Commission, LR 24:477 (March 1998), LR 26:506 (March 2000), LR 31:700 (March 2005), LR 32:425 (March 2006), LR 33:489 (March 2007), LR 34:673 (April 2008), LR 35:492 (March 2009), LR 36:765 (April 2010), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 37:1394 (May 2011), LR 38:799 (March 2012), LR 39:487 (March 2013), LR 40:528 (March 2014), LR 41:671 (April 2015), LR 42:744 (May 2016), LR 43:648 (April 2017).

§111. Criteria for Determining Fair Market Value

A. - B. ...

C. The fair market value of real and personal property shall be determined by the following generally-recognized appraisal procedures: the market approach, the cost approach, and/or the income approach.

1. In utilizing the market approach, the assessor shall use an appraisal technique in which the market value estimate is predicated upon prices paid in actual market transaction and current listings.

2. In utilizing the cost approach, the assessor shall use a method in which the value of a property is derived by estimating the replacement or reproduction cost of the property; deducting therefrom the estimated depreciation; and then adding the market value of the land, if any.

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

NOTE: See Definitions, Chapter 3, for the appropriate use of these approaches.

D. 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.

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

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

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

§121. Reappraisal

A. Real property, as defined in R.S. 47:2322, shall be reappraised once every four years.

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

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

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

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

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

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

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.

B. Assessors shall value property at 100 percent fair market value and then assessed valuations shall be based upon the percentage classification requirements of the Louisiana Constitution, article VII, section 18(B).

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

D. "Sales chasing" and "sales listing chasing" is expressly prohibited. *Sales chasing* is the procedure by which an individual property assessment is based upon the price the property sold for. *Sales listing chasing* is the procedure by which an individual property assessment is based upon listed sales price of the property. The assessors' office may reappraise property during a non-reappraisal year if that property in all or a part of the assessing district, or within a certain classification, was appraised inaccurately or was not uniformly appraised during the current reappraisal cycle. Such a reappraisal shall not be applied on a parcel by parcel basis, but rather, to all property in a given geographical area. All such property shall be valued based upon the most current valuation date established by the Tax Commission and on the same criterion as other similar property.

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

F. Allowable methodology sources for assessors to obtain property information includes, but is not limited to:

1. aerial photography;
2. building permits;
3. CAMA and/or mapping records;
4. conveyance records;
5. city directories;
6. deed fax records;
7. demolition permits;
8. inspection of books and accounts of taxpayers;
9. insurance liability policy levels;
10. legal news publications;
11. newspaper publications;
12. 911 emergency response system records;
13. occupational licenses;
14. occupancy permits;
15. physical Inspections;
16. real estate firms—multiple listings reports;
17. taxpayer reports, using proper forms;
18. utility records;
19. voter registrations.

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.

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

AUTHORITY NOTE: Promulgated in accordance with Louisiana Constitution of 1974, Article VII, Section 18, R.S. 47:1703, R.S. 47:1703.1, R.S. 47:1703.C., R.S. 47:1837, R.S. 47:1951, 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 (April 2008), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 43:649 (April 2017).

Chapter 3. Real and Personal Property

§303. Real Property

A. - A.2. ....

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

1. Improvements shall be added to the rolls based upon the condition of things existing on January 1 of each year (except Orleans Parish). New improvements for Orleans Parish shall be added to the next year's tax roll, based upon the condition of things existing on August 1 of each year. Value of the improvements will be indexed to the date of the last reappraisal.

2. The assessor's office may reappraise property during a non-reappraisal year if that property in all or a part of the assessing district, or within a certain classification, was appraised inaccurately or was not uniformly appraised during the current reappraisal cycle. Such a reappraisal shall not be applied on a parcel by parcel basis, but rather, to all property in a given geographical area. All such property shall be valued based upon the most current valuation date established by the Tax Commission and on the same criterion as other similar property.

C. In assessing affordable rental housing, the income approach is recommended. As defined in this Section, *affordable rental housing* means residential housing consisting of one or more rental units, the construction and/or rental of which is subject to section 42 of the *Internal Revenue Code* (26 USC 42), the Home Investment Partnership Program under the Cranston-Gonzalez National Affordable Housing Act (42 USC 12741 et seq.), the Federal Home Loan Banks Affordable Housing Program established pursuant to the Financial Institutions Reform, Recovery and Enforcement Act (FIRREA) of 1989 (Public Law 101-73), or any other federal, state or similar program intended to provide affordable housing to persons of low or moderate income and the occupancy and maximum rental rates of such housing are restricted based on the income of the persons occupying such housing.

1. When utilizing the income approach in appraising affordable rental housing as defined herein, the total potential and/or anticipated rental income a property may generate shall be limited by the covenants and restrictions that burden the property. Hypothetical (or anticipated) market rent shall not be utilized in appraising affordable rental housing without taking into account the covenants and restrictions burdening the property.

2. Audited financial statements shall be submitted to the assessor as an attachment to the LAT filing, or as soon thereafter as practicable, but no later than June 15 of each year. For properties under construction and newly constructed property prior to the first full year of operation, the owner shall provide net operating income based on projected or pro-forma operating income and expense information.

3. The capitalization rate shall be set by the Tax Commission in conjunction with its rulemaking session.

a. It is recommended that the capitalization rate for affordable rental housing properties categorized as tier 1 shall be within a range of 5.5-6.5 percent, increased by the effective tax rate; for affordable rental housing properties categorized as tier 2 shall be within a range of 6.5-7.5 percent, increased by the effective tax rate; and for affordable rental housing properties categorized as tier 3 shall be within a range of 7.5-8.5 percent, increased by the effective tax rate. The tiers are as established and defined by the Real Estate Research Corporation for Apartment Investment Properties. These capitalization rates shall remain in effect until modified by the Tax Commission in accordance with its rulemaking authority.

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

a. income tax credits available to the property under section 42 of the *Internal Revenue Code*;

b. 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;

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

NOTE: Also see, Chapter 1, §111.D through D.3 and Chapter 2, §213.G through G.3.

D. The Tax Commission has ordered all property to be reappraised for the 2016 tax year in all parishes. All property is to be valued as of January 1, 2015.

E. ...

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

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

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

A. Electronic Change Order Specifications

* * *

B. Property Classifications Standards

Class Code	Class Description (TC-33)	Sub-Class Code	Sub-Class Description (Grand Recap)	Class Definition
Real Estate				
10	Agricultural Lands Class I	1000	Agricultural Lands Class I (Use Value)	Agricultural Land□Class I containing 3 acres or more in area using the first four classifications of the U.S. Soil Conservation Service.
* * *	* * *	* * *	* * *	* * *
40	Improvements Residential	4000	Single Family Residence	Single Family Residence (Free standing structure or improvement) including decks, patios, pavement, swimming pools, hot tubs (Jacuzzi), gazebos, etc.
* * *	* * *	* * *	* * *	* * *
		4015	Modular Homes	Modular Homes
		* * *	* * *	* * *
		4061	A-Frame Cabins	A-Frame Cabins
		* * *	* * *	* * *
		4091	Prefabricated Cottages	Prefabricated Cottages
		4092	Elevated Homes	Elevated Homes
* * *	* * *	* * *	* * *	* * *
Personal Property				
50	Inventories and Merchandise	5000	Inventories and Merchandise	Inventories of items that are tangible personal property which are held for sale, process of production, consumed in the production of the goods or services to be available for sale or are utilized in marketing or distribution activities.
* * *	* * *	* * *	* * *	* * *
60	Watercraft	6000	Watercraft (Inshore)	Watercraft (Inshore) other than those employed in interstate commerce, are subject to valuation and assessment by Parish Assessor.
		6100	Watercraft (Offshore)	Watercraft (Offshore) other than those employed in interstate commerce, are subject to valuation and assessment by Parish Assessor.
* * *	* * *	* * *	* * *	* * *
Public Service				
* * *	* * *	* * *	* * *	* * *

C. Electronic Tax Roll Export Specifications

* * *

Parcel Information (Parcel.txt) (Required)				
Field Name	**Field Type**	**Field Length**	**Required**	**Comments**
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
* * *	* * *	* * *	* * *	* * *
assess_date	Character	10	Yes	Date of last assessment/reassessment (Format: 01/01/1999)
* * *	* * *	* * *	* * *	* * *

* * *

Improvement Information (Improve.txt) (Required)				
Field Name	**Field Type**	**Field Length**	**Required**	**Comments**
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
* * *	* * *	* * *	* * *	* * *
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)
* * *	* * *	* * *	* * *	* * *

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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), amended LR 32:427 (March 2006), LR 36:765 (April 2010), amended by the Office of the Governor, 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).

Chapter 7. Watercraft

§703. Tables—Watercraft

A. Floating Equipment—Motor Vessels

Table 703.A Floating Equipment—Motor Vessels				
Cost Index (Average)		Average Economic Life 12 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2016	1.001	1	94	.94
2015	0.993	2	87	.86
2014	1.002	3	80	.80
2013	1.015	4	73	.74
2012	1.024	5	66	.68
2011	1.053	6	58	.61
2010	1.086	7	50	.54
2009	1.077	8	43	.46
2008	1.109	9	36	.40
2007	1.152	10	29	.33
2006	1.215	11	24	.29
2005	1.271	12	22	.28
2004	1.367	13	20	.27

B. Floating Equipment—Barges (Non-Motorized)

Table 703.B Floating Equipment—Barges (Non-Motorized)				
Cost Index Average		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2016	1.001	1	97	.97
2015	0.993	2	93	.92
2014	1.002	3	90	.90
2013	1.015	4	86	.87
2012	1.024	5	82	.84
2011	1.053	6	78	.82
2010	1.086	7	74	.80
2009	1.077	8	70	.75
2008	1.109	9	65	.72
2007	1.152	10	60	.69
2006	1.215	11	55	.67
2005	1.271	12	50	.64
2004	1.367	13	45	.62
2003	1.415	14	40	.57
2002	1.438	15	35	.50
2001	1.447	16	31	.45
2000	1.459	17	27	.39
1999	1.486	18	24	.36
1998	1.490	19	22	.33
1997	1.503	20	21	.32
1996	1.527	21	20	.31

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 Office of the Governor, 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).

Chapter 9. Oil and Gas Properties

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

A. - B.3. ...

C. Explanations

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

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

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 Department of Conservation permits and classification.

Production Depth—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. Provided, however, that in the case of wells drilled with a minimum of 80 degrees deviation from vertical for a distance of at least 50 feet, *production depth* shall mean the true vertical distance from the surface of the earth to the lowest point in the formation that is penetrated by a horizontal lateral.

Single Completions—

a. well originally completed as a single;

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

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

D. - G. ...

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), amended by the Department of Revenue, Tax Commission, 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).

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

A. ...

* * *

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

Table 907.A.1 Oil, Gas and Associated Wells; Region 1—North Louisiana				
Producing Depths	Cost—New By Depth, Per Foot		15 percent of Cost—New by Depth, Per Foot	
	$ Oil	$ Gas	$ Oil	$ Gas
0-1,249 ft.	35.28	123.49	5.29	18.52
1,250-2,499 ft.	31.86	90.80	4.78	13.62
2,500-3,749 ft.	25.04	60.13	3.76	9.02
3,750-4,999 ft.	34.63	59.92	5.19	8.99
5,000-7,499 ft.	40.72	58.49	6.11	8.77
7,500-9,999 ft.	89.27	78.84	13.39	11.83
10,000-12,499 ft.	260.32	95.63	39.05	14.34
12,500-14,999 ft.	423.36	144.40	63.50	21.66
15,000-17,499 ft.	541.86	164.66	81.28	24.70
17,500-Deeper ft.	N/A	460.60	N/A	69.09

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

Table 907.A.2 Oil, Gas and Associated Wells; Region 2—South Louisiana				
Producing Depths	Cost—New By Depth, Per Foot		15 percent of Cost—New by Depth, Per Foot	
	$ Oil	$ Gas	$ Oil	$ Gas
0-1,249 ft.	271.28	122.68	40.69	18.40
1,250-2,499 ft.	93.68	203.90	14.05	30.59
2,500-3,749 ft.	91.48	162.57	13.72	24.39
3,750-4,999 ft.	80.63	130.05	12.09	19.51
5,000-7,499 ft.	110.16	147.73	16.52	22.16
7,500-9,999 ft.	150.28	154.67	22.54	23.20
10,000-12,499 ft.	204.92	202.18	30.74	30.33
12,500-14,999 ft.	268.82	261.56	40.32	39.23
15,000-17,499 ft.	435.43	350.20	65.31	52.53
17,500-19,999 ft.	531.65	496.04	79.75	74.41
20,000-Deeper ft.	283.88	744.71	42.58	111.71

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

Table 907.A.3 Oil, Gas and Associated Wells; Region 3—Offshore State Waters*				
Producing Depths	Cost—New By Depth, Per Foot		15 percent of Cost—New by Depth, Per Foot	
	$ Oil	$ Gas	$ Oil	$ Gas
0-1,249 ft.	N/A	N/A	N/A	N/A
1,250-2,499 ft.	1,359.86	993.64	203.98	149.05
2,500-3,749 ft.	699.26	763.65	104.89	114.55
3,750-4,999 ft.	998.12	700.23	149.72	105.03
5,000-7,499 ft.	496.71	648.57	74.51	97.29
7,500-9,999 ft.	629.73	613.74	94.46	92.06
10,000-12,499 ft.	712.91	622.11	106.94	93.32
12,500-14,999 ft.	620.03	605.43	93.00	90.81
15,000-17,499 ft.	427.35	628.19	64.10	94.23
17,500-19,999 ft.	212.87	600.57	31.93	90.09
20,000-Deeper ft.	N/A	944.03	N/A	141.60

B. The determination of whether a well is a region 2 or region 3 well is ascertained from its onshore/offshore status as designated on the permit to drill or amended permit to drill form (location of wells section), located at the Department of Natural Resources as of January 1 of each tax year. Each assessor is required to confirm the onshore/offshore status of wells located within their parish by referring to the permit to drill or amended permit to drill form on file at the Department of Natural Resources.

1. Parishes Considered to be Located in Region I

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

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

2. Serial Number to Percent Good Conversion Chart

Table 907.B.2 Serial Number to Percent Good Conversion Chart			
Year	Beginning Serial Number	Ending Serial Number	20 Year Life Percent Good
2016	249476	Higher	97
2015	248832	249475	93
2014	247423	248831	90
2013	245849	247422	86
2012	244268	245848	82
2011	242592	244267	78
2010	240636	242591	74
2009	239277	240635	70
2008	236927	239276	65
2007	234780	236926	60
2006	232639	234779	55
2005	230643	232638	50
2004	229010	230642	45
2003	227742	229009	40
2002	226717	227741	35
2001	225352	226716	31
2000	223899	225351	27
1999	222882	223898	24
1998	221596	222881	22
1997	220034	221595	21
1996	Lower	220033	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.

* * *

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 Office of the Governor, 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).

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	269,700	40,500
4,000	328,200	49,200
5,000	384,300	57,600
6,000	471,300	70,700
7,000	610,800	91,600
Depth 8,000 to 10,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	$	$
8,000	813,900	122,100
9,000	1,082,500	162,400
10,000	1,410,900	211,600
Depth 11,000 to 15,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	$	$
11,000	1,786,400	268,000
12,000	2,191,600	328,700
13,000	2,605,100	390,800
14,000	3,002,700	450,400
15,000	3,359,200	503,900
Depth 16,000 to 20,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	$	$
16,000	3,649,600	547,400
17,000	3,850,000	577,500
18,000	3,939,500	590,900
19,000	3,901,200	585,200
20,000	3,723,400	558,500
Depth 21,000 + Feet		
Depth (Ft.)	Fair Market Value	Assessment
	$	$
21,000	3,401,400	510,200
25,000 +	2,938,200	440,700

1. - 2. ...

B. Jack-Ups

Table 1103.B Jack-Ups			
Type	Water Depth Rating	Fair Market Value	Assessment
IC	0-199 FT.	$ 55,500,000	$ 8,325,000
	200-299 FT.	111,000,000	16,650,000
	300 FT. and Deeper	221,700,000	33,255,000
IS	0-199 FT.	16,700,000	2,505,000
	200-299 FT.	27,800,000	4,170,000
	300 FT. and Deeper	33,300,000	4,995,000
MC	0-199 FT	5,600,000	840,000
	200-299 FT.	11,100,000	1,665,000
	300 FT. and Deeper	44,400,000	6,660,000
MS	0-249 FT.	11,600,000	1,740,000
	250 FT. and Deeper	22,900,000	3,435,000

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.	50,700,000	7,605,000
801-1,800 FT.	90,900,000	13,635,000
1,801-2,500 FT.	166,600,000	24,990,000
2,501FT. and Deeper	522,700,000	78,405,000

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

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

D. Well Service Rigs Land Only

Table 1103.D Well Service Rigs Land Only				
Class	Mast	Engine	Fair Market Value (RCNLD)	Assessment
I	71' X 125M# 71' X 150M# 72' X 125M# 72' X 150M# 75' X 150M#	C-7 50 SERIES 6V71	105,000	15,800
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	145,000	21,800
III	96' X 240M# 96' X 250M# 96' X 260M# 102' X 215M#	C-11 50 SERIES 8V92	185,000	27,800
IV	102' X 224M# 102' X 250M# 103' X 225M# 103' X 250M# 104' X 250M# 105' X 225M# 105' X 250M#	C-15 60 SERIES 12V71	225,000	33,800
V	105' X 280M# 106' X 250M# 108' X 250M# 108' X 260M# 108' X 268M# 108' X 270M# 108' X 300M#	C-15 60 SERIES 12V71 12V92	265,000	39,800
VI	110' X 250M# 110' X 275M# 112' X 300M# 112' X 350M#	C-15 60 SERIES 12V71 (2) 8V92	305,000	45,800
VII	117' X 215M#	C-15 60 SERIES (2) 8V92 (2) 12V71	335,000	50,300

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 Office of the Governor, 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).

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 percent of Cost per Mile
2	$174,640	$26,200
4	206,040	30,910
6	243,070	36,460
8	286,760	43,010
10	338,310	50,750
12	399,110	59,870
14	470,850	70,630
16	555,490	83,320
18	655,340	98,300
20	773,130	115,970
22	912,100	136,820
24	1,076,050	161,410
26	1,269,460	190,420
28	1,497,640	224,650
30	1,766,840	265,030
32	2,084,430	312,660
34	2,459,100	368,870
36	2,901,110	435,170
38	3,422,580	513,390
40	4,037,770	605,670
42	4,763,550	714,530
44	5,619,790	842,970
46	6,629,920	994,490
48	7,821,630	1,173,240

NOTE: Excludes river and canal crossings

B. Current Costs for Other Pipelines (Offshore)

Table 1307.B Current Costs for Other Pipelines (Offshore)		
Diameter (inches)	Cost per Mile	15 percent of Cost per Mile
2	$1,007,620	$151,140
4	1,011,070	151,660
6	1,015,340	152,300
8	1,033,090	154,960
10	1,058,260	158,740
12	1,090,850	163,630
14	1,130,850	169,630
16	1,178,280	176,740
18	1,233,120	184,970
20	1,295,380	194,310
22	1,365,060	204,760
24	1,442,150	216,320
26	1,526,670	229,000
28	1,618,600	242,790

Table 1307.B Current Costs for Other Pipelines (Offshore)		
Diameter (inches)	Cost per Mile	15 percent of Cost per Mile
30	1,717,950	257,690
32	1,824,720	273,710
34	1,938,900	290,840
36	2,060,500	309,080
38	2,189,520	328,430
40	2,325,960	348,890
42	2,469,820	370,470
44	2,621,090	393,160
46	2,779,780	416,970
48	2,945,890	441,880

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 Office of the Governor, 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).

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
2016	1.001	1	97	.97
2015	0.993	2	93	.92
2014	1.002	3	90	.90
2013	1.015	4	86	.87
2012	1.024	5	82	.84
2011	1.053	6	78	.82
2010	1.086	7	74	.80
2009	1.077	8	70	.75
2008	1.109	9	65	.72
2007	1.152	10	60	.69
2006	1.215	11	55	.67
2005	1.271	12	50	.64
2004	1.367	13	45	.62
2003	1.415	14	40	.57
2002	1.438	15	35	.50
2001	1.447	16	31	.45
2000	1.459	17	27	.39
1999	1.486	18	24	.36
1998	1.490	19	22	.33
1997	1.503	20	21	.32
1996	1.527	21	20	.31

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 Office of the Governor, 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).

Chapter 17. Inventories

§1701. Guidelines for Ascertaining the Fair Market Value of Inventories

A. - E. ...

F. Reporting of Inventory. All persons, engaged in a business in the state, shall report, on LAT Form 5, a full and accurate disclosure of all merchandise on hand without respect as to whether or not all items are recorded on the person's accounting records. Reported inventory shall be itemized in specific detail, showing the quantity, description, and value.

NOTE: See addendum for reporting requirements.

G. Inventory Values. The law provides that: in the assessment of merchandise or stock in trade on hand, the inventory value of the merchandise shall be ascertained by computing the cost or purchase price at the point of origin, plus the carrying charges to the point of destination, and the average value as so determined during the year preceding the calendar year in which the assessment is made shall be the basis for fixing the assessed value (R.S. 47:1961).

H. Assessment of Inventory. The assessed value shall be based upon 15 percent of the average inventory cost for the preceding calendar or fiscal year. Any inventory that existed less than a full year shall be averaged for the months it had situs at the reported location. However, this does not mean to annualize the monthly inventory costs if less than 12 months are used to calculate the average inventory to be assessed.

NOTE: See addendum for assessment guidelines.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:2322, and Louisiana Constitution, Article VII §4(B).

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 13:188 (March 1987), LR 23:207 (February 1997), amended by the Department of Revenue, Tax Commission, LR 31:719 (March 2005), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 43:656 (April 2017).

§1703. Addendum

A. - A.2. ...

B. Addendum for Reporting Requirements

1. The LAT Form 5 is required for each business location. If items of inventory are exempt under Louisiana Constitution article VII, §21(D-3), the inventory must be reported in section 1 (or attachment, if required), with type, number of units and value. Notation must be made that this inventory qualifies for exemption under the subject article and section of the state constitution that exempts such property from ad valorem taxation.

2. Inventories are to be reported on the actual physical inventory taken either at each month's end or taken at three points in the year (opening, mid and closing).

3. For reporting purposes, the value of this inventory is the average cost, production or purchase, at point of origin, plus carrying charges to the point of destination, for the preceding year. The accounting method used should be noted on the LAT form.

C. - C.3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:1961 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:921 (November 1984), LR 15:1097 (December 1989), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 43:656 (April 2017).

Chapter 25. General Business Assets

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

A. - A.1. ...

* * *

B. Cost Indices

Table 2503.B Cost Indices			
Year	Age	National Average 1926 = 100	January 1, 2016 = 100*
2016	1	1580.9	1.001
2015	2	1593.7	0.993
2014	3	1578.8	1.002

Table 2503.B Cost Indices			
Year	Age	National Average 1926 = 100	January 1, 2016 = 100*
2013	4	1558.7	1.015
2012	5	1545.9	1.024
2011	6	1503.2	1.053
2010	7	1457.4	1.086
2009	8	1468.6	1.077
2008	9	1427.3	1.109
2007	10	1373.3	1.152
2006	11	1302.3	1.215
2005	12	1244.5	1.271
2004	13	1157.3	1.367
2003	14	1118.6	1.415
2002	15	1100.0	1.438
2001	16	1093.4	1.447
2000	17	1084.3	1.459
1999	18	1065.0	1.486
1998	19	1061.8	1.490
1997	20	1052.7	1.503
1996	21	1036.0	1.527
1995	22	1020.4	1.551
1994	23	985.0	1.606
1993	24	958.0	1.652
1992	25	939.8	1.684
1991	26	928.5	1.704
1990	27	910.2	1.738
1989	28	886.5	1.785
1988	29	841.4	1.881
1987	30	806.9	1.961
1986	31	795.4	1.989

* Reappraisal Date: January 1, 2016—1582.3 (Base Year)

C. …

* * *

D. Composite Multipliers 2017 (2018 Orleans Parish)

Table 2503.D Composite Multipliers 2017 (2018 Orleans Parish)										
Age	3 Yr	5 Yr	6 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr	30 Yr
1	.70	.85	.87	.90	.92	.94	.95	.97	.98	.98
2	.49	.69	.72	.78	.83	.86	.89	.92	.94	.96
3	.34	.52	.57	.67	.76	.80	.85	.90	.93	.95
4	.16	.35	.42	.55	.68	.74	.80	.87	.91	.94
5		.24	.31	.44	.59	.68	.75	.84	.89	.93
6		.19	.20	.35	.52	.61	.72	.82	.88	.92
7			.20	.28	.42	.54	.67	.80	.88	.92
8				.24	.32	.46	.59	.75	.84	.90
9				.22	.27	.40	.54	.72	.83	.89
10					.24	.33	.50	.69	.82	.89
11					.24	.29	.45	.67	.81	.88
12						.28	.39	.64	.81	.87
13						.27	.36	.62	.80	.86
14							.33	.57	.79	.86
15							.30	.50	.75	.86
16							.29	.45	.69	.86
17								.39	.64	.85
18								.36	.58	.80
19								.33	.51	.76
20								.32	.45	.71
21								.31	.43	.67
22									.40	.62
23									.39	.59
24									.33	.56
25									.32	.52
26									.32	.48
27										.45

Table 2503.D Composite Multipliers 2017 (2018 Orleans Parish)										
Age	3 Yr	5 Yr	6 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr	30 Yr
28										.41
29										.40
30										.39
31										.38

1. Data sources for tables are:
   a. cost index—Marshall and Swift Publication Co.;
   b. percent good—Marshall and Swift Publication Co.;
   c. average economic life—various.

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

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 10:944 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:207 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:490 (March 1998), LR 25:317 (February 1999), LR 26:509 (March 2000), LR 27:427 (March 2001), LR 28:520 (March 2002), LR 29:370 (March 2003), LR 30:489 (March 2004), LR 31:719 (March 2005), LR 32:433 (March 2006), LR 33:496 (March 2007), LR 34:686 (April 2008), LR 35:500 (March 2009), LR 36:780 (April 2010), amended by the Office of the Governor, 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).

Chapter 31. Public Exposure of Assessments; Appeals

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

A. - I. …

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

K. …

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. I timely filed my reports (if

personal property) as required by law, and I have reviewed my assessment with my assessor.

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.

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. I understand that I must provide the Board of Review with evidence of fair market value to support my claim.

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

NOTE: If property owner/taxpayer disputes the Board of Review's decision, property owner/taxpayer may appeal to the La. Tax Commission by completing and submitting Appeal Form 3103.A to the LTC within 10 business days after certified mail delivery to the appealing taxpayer or assessor of the BOR's written determination. For further information, call the LTC at (225) 925-7830.

_____
Property Owner/Taxpayer

Address: _____
_____

Telephone No._____

Email Address: _____

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 Office of the Governor, 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).

§3103. Appeals to the Louisiana Tax Commission

A. - B. ...

C. All filings to the Louisiana Tax Commission shall be filed in proper form, consisting of an original and seven copies on letter size paper, with the Office of the Administrator, unless otherwise provided herein. All exhibits, where it is helpful, to the consideration of such exhibits, shall be indexed, numbered, color coded, tabbed or otherwise so identified as to provide ready accessibility. If the total of one party's exhibits exceed 100 pages, such exhibits must be submitted to the Tax Commission in electronic/digital form along with 2 paper copies. All appeals and filings shall be deemed filed when deposited with the United States Postal Service and can be evidenced by proof of mailing by registered or certified mail.

1. ...

D.1. All parties shall receive notice of the scheduling of an appeal hearing at least 30 days prior to the scheduled hearing date.

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

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

4. A taxpayer or assessor who has appealed the decision of the Board of Review shall file and serve on the opposing party at least 15 days prior to the scheduled hearing date all documents and papers that may be offered into evidence at the hearing. The party appealing the decision of the Board of Review must submit evidence that establishes the fair market value of their property or other grounds that would constitute reversal of the Board of Review's decision.

5. The party who has not appealed the Board of Review decision shall file and serve on the opposing party at least seven days prior to the scheduled hearing date all documents and papers that may be offered into evidence at the hearing.

6. Documents and papers offered into evidence for a hearing before the commission shall be marked as exhibits and bound. All exhibits, where it is helpful, to the consideration of such exhibits, shall be indexed, numbered, color coded, tabbed or otherwise so identified as to provide ready accessibility. Exhibits offered by a taxpayer shall be marked "Exhibit Taxpayer _____" and shall be consecutively numbered. The taxpayer shall at the time an exhibit is offered state whether the exhibit contains information not furnished to the assessor before the end of the period for public exposure of the assessment lists. Exhibits offered by the assessor shall be marked "Exhibit Assessor _____" and shall be consecutively numbered. Exhibits offered by the commission or its staff representative shall be marked "Exhibit Tax Commission _____" and shall be consecutively numbered. Legal memorandum submitted by the parties will be made part of the record proceedings before the commission, but shall not be filed as exhibits offered into evidence for the hearing before the commission.

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

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

1. simplification of issues;

2. a limitation, where possible of the number of witnesses;

3. the time required for presentations;

4. stipulations as to admissibility of exhibits;

5. submission of proposed findings of fact;

6. such other matters as may aid in the simplification of the proceedings and the disposition of the matters in controversy.

G. Actions requested and agreed upon at the conference shall be recorded in an appropriate statement by the party, which has initiated the appeal to the commission. The statement shall be filed with the commission seven days prior to the scheduled hearing before the commission. In the event of a disagreement over any item discussed at the conference, the statement filed with the commission shall state the specific item as to which there is disagreement together with a brief summary of the nature of the disagreement.

H. Upon written notice by the commission, the parties or their attorneys or other representative may be directed to file legal memorandums with the commission 15 days prior to the hearing. The legal memorandum shall address in a concise manner the legal issues presented in the appeal to the commission together with a statement of any legal authority supporting the party's position.

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

J. Any taxpayer or assessor may appear and be represented by an attorney at law authorized to practice law before the highest court of any state; a natural person may appear in his own behalf, or through an attorney or other representative; or a corporation, partnership or association may appear and be represented to appear before the commission by a bona fide officer, partner, full time employee, or any other person duly authorized as provided for on "exhibit B, appointment of taxpayer agent in Louisiana Tax Commission ad valorem tax appeal" (Form 3103.B).

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

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

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

N. The hearing shall be conducted informally. It will be the responsibility of the taxpayer or assessor to retain the services of an official reporter for a scheduled hearing should either anticipate the need for a transcript. The Tax Commission shall be notified within three business days, prior to the scheduled hearing that an official reporter will be in attendance.

O. All parties testifying shall be placed under oath by the commission at the onset of each hearing.

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

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

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

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

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

U. The parties to an appeal shall be notified in writing, by certified mail and electronic mail, of the final decision by the commission. The taxpayer or assessor shall have 30 days from entry of the order to appeal to a court of competent jurisdiction.

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

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

X. Subpoenas for the attendance of witnesses or for the production of books, papers, accounts or documents for a hearing may be issued by the commission upon its own motion, or upon the written request of the taxpayer or assessor. No subpoena shall be issued until the party who wishes to subpoena the witness first deposits with the agency a sum of money sufficient to pay all fees and expenses to which a witness in a civil case is entitled pursuant to R.S. 13:3661 and R.S. 13:3671. Any subpoena *duces tecum* shall allow no less than five days to assimilate and to deliver said

documents subpoenaed by the subpoena recipient. The form of subpoena attached hereto as Form SUBP.T-2 (found on the Tax Commission's website under general forms), or a reasonable variation thereof, shall be filled out and presented with the subpoena request. Service of the subpoena may be accomplished by any of the methods prescribed by the Administrative Procedure Act.

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

Z. A decision by the Tax Commission that determines the fair market value of a property shall be applied to subsequent tax years until reappraisal in a future mandated reappraisal year, unless there has been a change in the condition of the property that would justify reappraisal or a change in value. A change in value in subsequent tax years for a property that the Tax Commission determined fair market value of, prior to a reappraisal year, shall serve as prima facie evidence of a prohibited reappraisal and shall create a rebuttable presumption against the assessment. The assessor must show that there has been a change in the condition of the property that would justify reappraisal or a change in value in a non-reappraisal year.

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) 925-7830

Name: _____ Parish/District: _____
Property Owner/Taxpayer/Assessor
Address: _____City,State,Zip:_____

Ward: _____ Assessment Tax Bill No.:_____ Appeal No.:_____
(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 appeal the decision of the Board of Review on the assessment of the above described property pursuant to L.R.S. 47:1992. I timely filed my appeal as required by law.

The original Fair Market Value by the assessor was:
Land $_____ Improvement $_____
Personal Property $_____ Total $_____

The proposed Fair Market Value by the taxpayer was (at the Board of Review):
Land $_____ Improvement $_____
Personal Property $_____ Total $_____

The Fair Market Value determined by the Board of Review was:
Land $_____ Improvement $_____
Personal Property $_____ Total $_____

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

Note: Both parties have the right to appeal the Board of Review's decision. 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.

_____
Appellant: (Property Owner/Taxpayer/Assessor)

Address: _____
_____
_____
_____
Telephone No.: _____
Email Address: _____
Date of Appeal: _____

Form 3103.B
Exhibit B
Appointment of Taxpayer Agent
In
Louisiana Tax Commission
Ad Valorem Tax Appeal

I. Appellant Taxpayer:

Name_____
Address_____
_____
Telephone Number _____
Email Address _____

II. Authorized Taxpayer Agent:

Name of Agent _____
Address _____
_____
Telephone Number _____
Email Address _____

III. Scope of Authorized Appointment:

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).

_____
_____
(Continue on attached pages as needed.)

IV. The undersigned owner or legally authorized corporate officer does hereby appoint the above named taxpayer agent as provided herein.

By: _____
Signature Date
Name_____
Address _____
_____
Title or Position _____

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).

§3105. Practice and Procedure for Public Service Properties Hearings

A. - S. ...

LTC Docket No._____

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) 925-7830

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.

_____

Appellant:

Address:_____

_____

_____

_____

Telephone No. :_____

Email Address: _____

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

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

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

A. - T. ...

LTC Docket No._____

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) 925-7830

Name:_____ Parish/District:_____
Taxpayer

Address:_____ City, State, Zip: _____

Address or Legal Description of Property Being Appealed _____

_____

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

$_____

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

$_____

_____

Appellant:

Address: _____

_____

_____

_____

Telephone No.: _____

Date: _____

Email Address: _____

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

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 33:499 (March 2007), 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).

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

A. - T. ...

LTC Docket No._____

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) 925-7830

Name: _____ Parish/District:_____
Taxpayer

Address: _____ City, State, Zip:_____

Address or Legal Description of Property Being Appealed_____

_____

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

$_____

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

$_____

_____

Appellant:

Address: _____

_____

_____

_____

Telephone No.: _____

Date: _____

Email Address: _____

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

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

Chapter 35. Miscellaneous

§3501. Service Fees—Tax Commission

A. The Tax Commission is authorized by R.S. 47:1838 to levy and collect fees on an interim basis for the period beginning on July 1, 2014, and ending on June 30, 2018, in connection with services performed by the Tax Commission as follows:

1. a fee for assessing public service property, at the rate of .01 percent of the assessed value, beginning July 1, 2014 and ending on June 30, 2016 and at the rate of .04 percent of the assessed value beginning July 1, 2016 and ending on June 30, 2018, to be paid by each public service property which pays ad valorem taxes;

2. a fee for assessing insurance companies, at the rate of .015 percent of the assessed value, to be paid by each insurance company which pays ad valorem taxes;

3. a fee for assessing financial institutions, at the rate of .015 percent of the assessed value, to be paid by each bank and capital stock association which pays ad valorem taxes.

B. - E. ...

* * *

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

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

Lawrence E. Chehardy
Chairman

1704#026

RULE

Department of Health
Bureau of Health Services Financing

Applied Behavior Analysis-Based Therapy Services
Reimbursement Rate Realignment (LAC 50:XV.703)

The Department of Health, Bureau of Health Services Financing has amended LAC 50:XV.703 in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Rule is promulgated in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq.

Title 50
PUBLIC HEALTH—MEDICAL ASSISTANCE
Part XV. Services for Special Populations
Subpart 1. Applied Behavior Analysis-Based Therapy Services

Chapter 7. Reimbursements

§703. Reimbursement Methodology

A. Reimbursement for ABA-based therapy services shall be based upon a percentage of the commercial rates for ABA-based therapy services in the state of Louisiana.

B. Effective for dates of service on or after January 1, 2017, ABA rates and codes in effect on December 31, 2016 will be realigned to be consistent with the commercial rates in the state related to these codes which go into effect statewide on January 1, 2017.

1. Prior authorizations already in effect on the promulgation date of these provisions will be honored. Those services shall be paid at the rate in effect on December 31, 2016.

2. New prior authorizations with a begin date after the promulgation date of these provisions must use the codes in effect prior to January 1, 2017 for those services provided and to be delivered prior to January 1, 2017, and for any services provided after January 1, 2017, the codes in effect on January 1, 2017 must be used.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Title XIX of the Social Security Act.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Bureau of Health Services Financing, LR 41:928 (May 2015), amended by the Department of Health, Bureau of Health Services Financing, LR 43:662 (April 2017).

Implementation of the provisions of this Rule may be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS), if it is determined that submission to CMS for review and approval is required.

Rebekah E. Gee MD, MPH
Secretary

1704#056

RULE

Department of Health
Bureau of Health Services Financing

Intermediate Care Facilities for Persons
with Intellectual Disabilities
Supplemental Payments
(LAC 50:VII.32917)

The Department of Health, Bureau of Health Services Financing has adopted LAC 50:VII.32917 in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Rule is promulgated in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq.