

**Louisiana Tax Commission**  
**State of Louisiana**



**JEFF LANDRY**  
GOVERNOR

**MICHAEL MATHERNE**  
ADMINISTRATOR

January 24, 2024

**MEMORANDUM**

TO: The Honorable Franklin J. Foil, Chairman, Senate Revenue & Fiscal Affairs  
The Honorable Julie Emerson, Chairman, House Ways & Means Committee

FROM: Michael Matherne *MM*  
TC Administrator

RE: Final Summary Report on Louisiana Tax Commission Proposed Rulemaking

In accordance with the Administrative Procedure Act (R.S. 49:950) as amended, The Louisiana Tax Commission is submitting our Final Summary Report of the proposed rules regarding Ad Valorem Taxation for tax year 2024 (2025 Orleans Parish).

Hearings were held in 2023 to discuss proposals and rebuttals that were submitted to our office regarding suggested amendments or changes to the Louisiana Tax Commission's Real & Personal Property Rules and Regulations guidelines. The agency published a Notice of Intent, as well as, an Emergency Rule in the December, 2023 issue of the Louisiana State Register.

The Louisiana Tax Commission held a public hearing today, January 24, 2024, to discuss any written comments that were received before the published submittal deadline of January 9, 2024.

The Tax Commission did not receive any written comments regarding the changes published in our Notice of Intent and Emergency Rule, nor was anyone in attendance at the hearing today, other than the commission and Tax Commission staff.

The Tax Commission will move forward with the rulemaking process and publish the agency's Final Rule, in the March, 2024 edition of the Louisiana State Register.

The commission is charged with providing guidelines to ensure that all property, in the State of Louisiana, is assessed at Fair Market Value

Page 2  
January 24, 2024

All documents that were previously submitted requesting amendments or changes to our Rules & Regulations are available upon request or on our agency's website.

cc: The Honorable Cameron Henry., President, Louisiana State Senate  
The Honorable Phillip R. DeVillier, Speaker, Louisiana House of Representatives