

PREFACE

This publication sets forth rules, regulations, and guidelines relating to the assessment of real and personal property.

These rules, regulations, and guidelines have been duly promulgated and adopted by the Louisiana Tax Commission, following public hearings, pursuant to R.S. 49:951-968.

These rules, regulations, and guidelines are valid until such time that they are amended by the Louisiana Tax Commission, in accordance with the laws of the State of Louisiana.