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.
		1050	AGRICULTURAL LANDS CLASS I – LESS THAN 3 ACRES (USE VALUE)	Agricultural Land - Class I containing less than 3 Acres in area using the first four classifications of the U.S. Soil Conservation Service.
11	AGRICULTURAL LANDS CLASS II	1100	AGRICULTURAL LANDS CLASS II (USE VALUE)	Agricultural Land - Class II containing 3 Acres or more in area using the first four classifications of the U.S. Soil Conservation Service.
		1150	AGRICULTURAL LANDS CLASS II – LESS THAN 3 ACRES (USE VALUE)	Agricultural Land - Class II containing less than 3 Acres in area using the first four classifications of the U.S. Soil Conservation Service.
12	AGRICULTURAL LANDS CLASS III	1200	AGRICULTURAL LANDS CLASS III (USE VALUE)	Agricultural Land - Class III containing 3 Acres or more in area using the first four classifications of the U.S. Soil Conservation Service.
		1250	AGRICULTURAL LANDS CLASS III – LESS THAN 3 ACRES (USE VALUE)	Agricultural Land - Class III containing less than 3 Acres in area using the first four classifications of the U.S. Soil Conservation Service.
		1265	AGRICULTURAL LANDS CLASS IIIW (USE VALUE)	Agricultural Land – Class III (65%) Class IV (35%) containing 3 acres or more in area using the first four classifications of the U.S. Soil Conservation Service.
13	AGRICULTURAL LANDS CLASS IV	1300	AGRICULTURAL LANDS CLASS IV (USE VALUE)	Agricultural Land - Class IV containing 3 Acres or more in area using the first four classifications of the U.S. Soil Conservation Service.
		1350	AGRICULTURAL LANDS CLASS IV – LESS THAN 3 ACRES (USE VALUE)	Agricultural Land - Class IV containing less than 3 Acres in area using the first four classifications of the U.S. Soil Conservation Service.
15	TIMBERLANDS CLASS I	1500	TIMBERLANDS CLASS I (USE VALUE)	Timberland - Class I containing 3 Acres or more in area capable of producing more than 120 cubic feet of timber per acre per annum.
		1550	TIMBERLANDS CLASS I – LESS THAN 3 ACRES (USE VALUE)	Timberland - Class I containing less than 3 Acres in area capable of producing more than 120 cubic feet of timber per acre per annum.
16	TIMBERLANDS CLASS II	1600	TIMBERLANDS CLASS II (USE VALUE)	Timberland - Class II containing 3 Acres or more in area capable of producing more than 85 but less than 120 cubic feet of timber per acre per annum.
		1650	TIMBERLANDS CLASS II – LESS THAN 3 ACRES (USE VALUE)	Timberland - Class II containing less than 3 Acres in area capable of producing more than 85 but less than 120 cubic feet of timber per acre per annum.

CLASS CODE	CLASS DESCRIPTION (TC-33)	SUB CLASS CODE	SUB-CLASS DESCRIPTION (GRAND RECAP)	CLASS DEFINITION
17	TIMBERLANDS CLASS III	1700	TIMBERLANDS CLASS III (USE VALUE)	Timberland - Class III containing 3 Acres or more in area capable of producing less than 85 cubic feet of timber per acre per annum.
		1750	TIMBERLANDS CLASS III – LESS THAN 3 ACRES (USE VALUE)	Timberland - Class III containing less than 3 Acres in area capable of producing less than 85 cubic feet of timber per acre per annum.
18	TIMBERLANDS CLASS IV	1800	TIMBERLANDS CLASS IV (USE VALUE)	Timberland - Class IV containing 3 Acres or more in area capable of producing less than 85 cubic feet of timber per acre per annum and which is subject to periodic overflow from natural or artificial water courses, and which is otherwise consider to be swampland.
		1850	TIMBERLANDS CLASS IV – LESS THAN 3 ACRES (USE VALUE)	Timberland - Class IV containing less than 3 Acres in area capable of producing less than 85 cubic feet of timber per acre per annum and which is subject to periodic overflow from natural or artificial water courses, and which is otherwise consider to be swampland.
20	FRESH WATER MARSH	2000	FRESH WATER MARSH (USE VALUE)	Fresh water marsh containing 3 Acres or more in area being wetland not devoted to agricultural, horticultural or timber purposes.
		2050	FRESH WATER MARSH – LESS THAN 3 ACRES (USE VALUE)	Fresh water marsh containing less than 3 Acres in area being wetland not devoted to agricultural, horticultural or timber purposes.
22	BRACKISH WATER MARSH	2200	BRACKISH WATER MARSH (USE VALUE)	Brackish Water Marsh containing 3 Acres or more in area being wetland not devoted to agricultural, horticultural or timber purposes.
		2250	BRACKISH WATER MARSH – LESS THAN 3 ACRES (USE VALUE)	Brackish Water Marsh containing less than 3 Acres in area being wetland not devoted to agricultural, horticultural or timber purposes.
24	SALT WATER MARSH	2400	SALT WATER MARSH (USE VALUE)	Salt Water Marsh containing 3 Acres or more in area being wetland not devoted to agricultural, horticultural or timber purposes.
		2450	SALT WATER MARSH – LESS THAN 3 ACRES (USE VALUE)	Salt Water Marsh containing less than 3 Acres in area being wetland not devoted to agricultural, horticultural or timber purposes.
30	OTHER ACREAGE (GREATER THAN 3 ACRES)	3000	AGRICULTURAL ACREAGE (MARKET VALUE)	Agricultural land 3 acres or more in area valued at Market level since a Use Value classification has not been filed with the Assessor's office.
		3010	TIMBER ACREAGE (MARKET VALUE)	Timber land 3 acres or more in area valued at Market level since a Use Value classification has not been filed with the Assessor's office.
		3020	MARSH ACREAGE (MARKET VALUE)	Marsh land 3 acres or more in area valued at Market level since a Use Value classification has not been filed with the Assessor's office.
		3022	LAKE SERVITUDE LANDS (MARKET VALUE)	Lake Servitude land containing 3 Acres or more in area valued at Market level since a Use Value classification has not been filed with the Assessor's Office

CLASS CODE	CLASS DESCRIPTION (TC-33)	SUB CLASS CODE	SUB-CLASS DESCRIPTION (GRAND RECAP)	CLASS DEFINITION
		3024	BATTURE LAND (MARKET VALUE)	Batture land containing 3 Acres or more in area valued at Market level since a Use Value classification has not been filed with the Assessor's Office
		3030	COMMERCIAL ACREAGE (MARKET VALUE)	Commercial land 3 acres or more in area designated for office and retail use.
		3040	INDUSTRIAL ACREAGE (MARKET VALUE)	Industrial land 3 acres or more in area designated for industrial use.
		3050	INSTITUTIONAL ACREAGE (MARKET VALUE)	Institutional land 3 acres or more in area designated for public buildings, schools, churches and properties that have unique uses.
		3060	RESIDENTIAL ACREAGE (MARKET VALUE)	Residential land 3 acres or more in area used for residential permanent improvements such as single family residences, townhouses and apartments.
		3070	TRAILER PARKS (MARKET VALUE)	Residential land 3 acres or more in size used for Trailer Parks.
32	OTHER ACREAGE (GREATER THAN 1 ACRE BUT LESS THAN 3 ACRES)	3200	AGRICULTURAL ACREAGE (MARKET VALUE)	Agricultural land more than 1 acre but less than 3 acres in area valued as Market Value since Use Value Form has not been filed with the Assessor's office.
		3210	TIMBER ACREAGE (MARKET VALUE)	Timber land more than 1 acre but less than 3 acres in area valued as Market Value since Use Value Form has not been filed with the Assessor's office.
		3220	MARSH ACREAGE (MARKET VALUE)	Marsh land more than 1 acre but less than 3 acres in area valued as Market Value since Use Value Form has not been filed with the Assessor's office.
		3222	LAKE SERVITUDE LANDS (MARKET VALUE)	Lake Servitude Land containing more than 1 Acre but less than 3 Acres in area valued at Market Value since Use Value Form has not been filed with the Assessor's Office
		3224	BATTURE LANDS (MARKET VALUE)	Batture Land containing more than 1 Acre but less than 3 Acres in area valued at Market Value since Use Value Form has not been filed with the Assessor's Office
		3230	COMMERCIAL ACREAGE (MARKET VALUE)	Commercial land more than 1 acre but less than 3 acres in area designated for office and retail use.
		3232	GOLF COURSE	When the land is to be valued by the hole as opposed to by the acre.
		3240	INDUSTRIAL ACREAGE (MARKET VALUE)	Industrial land more than 1 acre but less than 3 acres in area designated for industrial use.

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		3250	INSTITUTIONAL ACREAGE (MARKET VALUE)	Institutional land more than 1 acre but less than 3 acres in area designated for public buildings, schools, churches and properties that have unique uses.
		3260	RESIDENTIAL ACREAGE (MARKET VALUE)	Residential land more than 1 acre but less than 3 acres in area used for residential permanent improvements such as single family residences, townhouses and apartments.
		3270	TRAILER PARKS (MARKET VALUE)	Residential land more than 1 acre but less than 3 acres in area used for residential trailer parks.
34	SUBDIVISION LOTS (AS PER RECORDED SUBDIVISION PLATS)	3400	RESIDENTIAL SUBDIVISION LOT	Residential subdivision lots that have recorded plats.
		3410	TRAILER PARK	Trailer Park lots that have recorded plats.
		3420	COMMERCIAL SUBDIVISION LOT	Commercial subdivision lots that have recorded plats.
		3430	INDUSTRIAL SUBDIVISION LOT	Industrial subdivision or business park lots that have recorded plats.
		3440	INSTITUTIONAL SUBDIVISION LOT	Institutional subdivision or campus lots that have recorded plats.
36	OTHER LOTS (CONSISTING OF 1 ACRE OR LESS)	3600	RESIDENTIAL NON-SUBDIVISION LOT	Residential non-subdivision lot or parcel not having recorded plats.
		3610	TRAILER PARK	Trailer Park non-subdivision lot or parcel not having recorded plats.
		3620	COMMERCIAL NON-SUBDIVISION LOT	Commercial Acreage less than 3 acres in size (Market Value).
		3630	INDUSTRIAL NON-SUBDIVISION LOT	Industrial Acreage less than 3 acres in size (Market Value).
		3640	INSTITUTIONAL NON-SUBDIVISION LOT	Institutional Acreage less than 3 acres in size used by government, schools or churches (Market Value).
		3690	MISCELLANEOUS LAND	Will not be valued in the same manner as other lands. (Ex. Common areas for condominium complexes where the land is assessed to the association but may have a different valuation method from either acreage or residential/commercial subdivision lots. Ex. A sliver of land that remains when a new road/street is cut and the taxpayer is left with this virtually worthless piece of property)

CLASS CODE	CLASS DESCRIPTION (TC-33)	SUB CLASS CODE	SUB-CLASS DESCRIPTION (GRAND RECAP)	CLASS DEFINITION
37	NO LAND VALUE	3700	NO LAND VALUE (LEASED PROPERTY)	Land leased by tenant for placement of Manufactured Homes (Mobile Home/Trailer) or Leasehold Improvements. *(This land class could be used for condominiums where land value is part of the improvement value)*
40	IMPROVEMENTS FOR RESIDENTIAL PURPOSES	4000	SINGLE FAMILY RESIDENCE	Single Family Residence (Free standing structure or Improvement) including decks, patios, pavement, swimming pools, hot tubs (Jacuzzi), gazebos, etc.
		4010	MANUFACTURED HOUSING	Manufactured Housing (Mobile Homes/Trailers).
		4015	MODULAR HOMES	Modular Homes
		4020	TOWNHOUSE/DUPLEXES	Includes Townhouse or Duplexes. (Includes stand alone Triplexes and Fourplexes.)
		4030	URBAN ROW HOUSES	Includes Urban Row Houses.
		4040	MULTI-FAMILY (APARTMENTS)	Includes Dormitories; High-rise Apartments; Homes for the Elderly; Group Care Homes; Fraternity/Sorority Houses; Rooming and Boarding Houses; Bed & Breakfast Inns; and High-rise Row Houses. (Includes Fourplexes or larger units consisting of multiple buildings.)
		4050	CLUBHOUSES	Includes Clubhouses used by homeowner associations or apartment complexes.
		4060	RESORT COTTAGES AND CABINS	Includes Resorts Cottages and Cabins being used as a residential rental unit.
		4061	A-FRAME CABINS	A-Frame Cabins
		4070	LOG AND DOME HOUSES	Includes Log and Dome Houses.
		4080	TROPICAL HOUSING (CAMPS)	Includes Tropical Housing; Camps; and Boathouses.
		4090	OLD RESIDENCES (HISTORICAL)	Includes older residences that have classified as antique or historical in nature.
		4091	PREFABRICATED COTTAGES	Prefabricated Cottages
		4092	ELEVATED HOMES	Elevated Homes
		4095	STORAGE, GARAGES AND WORKSHOPS	Includes residential storage facilities, workshops, barns, stables, detached garages, greenhouses and apartment complex Laundromats.
		4099	UNIDENTIFIED RESIDENTIAL IMPROVEMENTS	Includes those residential improvements yet to be classified by Assessor's staff.

CLASS CODE	CLASS DESCRIPTION (TC-33)	SUB CLASS CODE	SUB-CLASS DESCRIPTION (GRAND RECAP)	CLASS DEFINITION
45	IMPROVEMENTS: COMMERCIAL OR INDUSTRIAL	4500	CLUBS & HOTELS	Includes Hotels; City Clubs; Mortuaries; Clubhouse; Senior Centers; Country Clubs; Recreational Enclosures; and Health Clubs.
		4510	MOTELS	Includes Motels (Extended-stay Motels); Lodges; Bath Houses; and Guest Cottages.
		4520	STORES & COMMERCIAL BUILDINGS	Includes Restaurants Table Service, Dining Atriums and Cafeterias (Truck Stops, Fast Food and Playrooms); Markets; Drugstores; Discount Stores; Retail Stores; Department Stores; Barber Shop and Beauty Salons; Laundromats; Laundry and Dry Cleaning Stores; Shopping Centers; Bars/Taverns and Cocktail Lounges; Convenience Markets and Mini-Marts; Dairy Sales Building; Department and Mall Anchor Stores; Florist Shops; Roadside and Farmers' Markets; Neighborhood (Community, Regional, Discount, Mixed Retail with Apartments & Offices); Shopping Center Shells; Snack Bars; Warehouse Stores: Discount, Food and Showroom.
		4530	GARAGES, INDUSTRIALS, LOFTS & WAREHOUSES	Includes Industrial Buildings; Laboratories; Lofts; Computer Centers; Passenger Terminals; Broadcasting Facilities (Radio/TV Stations); Armories; Post Offices; Warehouses; Cold Storage Facilities; Creameries; Transit Warehouses; Mini-warehouses; Shipping docks; Loading Docks; Hangers: Maintenance, Storage and T-Hangers; Complete Auto Dealerships; Showrooms; Garages: Service and Repair, Storage (Municipal and Service Sheds) Industrials, Engineering/R&D (Laboratories, Manufacturing, Light/Heavy); Flex-mall Buildings; Mini-lube Garages; Parking Structures; Underground Parking Garages; Surface-level Parking Plots; Surface-level Parking Lots; Misc. Buildings: Bakery, Bottle & Cannery Plants; Control Towers, Laundry, Boiler, Recycling, Sound Stage and Telephone.
		4540	OFFICES, MEDICAL & PUBLIC BUILDINGS	Includes Office Buildings; Atriums/ Vestibules; Mechanical Penthouses; Parking Level floors; Banks: Branch, Central Office and Mini-Banks; Medical Office Buildings and Dental Clinics; Dispensaries; General Hospitals, Outpatient and Surgical Centers; Convalescent Hospitals; Veterinary Hospitals; Kennels; Government Buildings, Community Service, Mixed-use Facilities; Fire Stations: Staffed and Volunteer; Jails, Correctional Facilities and Police Stations; Offices and Office Building Shells; and Public Libraries.

CLASS CODE	CLASS DESCRIPTION (TC-33)	SUB CLASS CODE	SUB-CLASS DESCRIPTION (GRAND RECAP)	CLASS DEFINITION
		4550	CHURCHES, THEATERS & AUDITORIUMS	Includes Churches, Sanctuaries, Churches with Sunday Schools; Church Fellowship Halls, Classrooms and Foyers/Narthexes; Fraternal Buildings; Theaters: Cinemas and Live Stage; Auditoriums; Casinos; Museums; Convention Centers; Arcade Buildings; Visitor Centers; Skating Rinks; Bowling Centers; Fitness Centers; Community Recreation Centers; Indoor Tennis Clubs; Handball/Racquetball and Pavilions.
		4560	SHEDS & FARM BUILDINGS	Includes Utility Buildings; Equipment Buildings; Golf Cart Buildings; Boat Storage Buildings and Sheds; Shed Office Structures; Materials Storage Buildings; Bulk Oil Storage Building; Toolsheds; Prefabricated sheds; Lumber Storage, Vertical Buildings; and Horizontal Sheds; Potato Storage Buildings; Fruit Packing Barns; Bulk Fertilizer Storage; Bag Fertilizer Storage; Seed Warehouses; Cotton Gin Buildings; Deyhdrator Buildings; Dairies; Milk Houses; Barns; Free Stall Barns; Barn Loft; Hog Barns and Sheds; Sheep Barns and sheds; Tobacco Barns; Stables; Arenas; Poultry Houses; Greenhouses; Labor Dormitories, Transient Labor Cabins; Corn Cribs, Farm Silos; Grain Handling Systems; Grain Elevators; Livestock, Hay and Sun Shelters; Enclosed and Screened Cage; Poultry Floor Operation, Breeder, Broiler and Turkey Barns; Sheds, Cattle, Loafing and Feeding; Environmental Storage; Controlled Atmosphere Buildings; Shop Buildings and Sheds;
		4570	SCHOOLS & CLASSROOMS	Elementary, Middle, High, Alternative, Vocational Schools; Day Care Centers; Colleges and Universities; Classroom buildings; Special Education or Learning Classrooms; Laboratory Classrooms; Lecture Classrooms; Administrative Buildings; Academic Libraries; Fine Arts Buildings; Manual Arts and College Technical Trades Buildings; Multipurpose Buildings; Bookstores; Gymnasiums; Physical Education Buildings; Fieldhouses; Natatoriums; Shower Building; Restroom Buildings; Commercial or Institutional Greenhouses; and Maintenance Buildings.
		4590	OLD COMMERCIAL BUILDINGS (HISTORICAL)	Includes older residences that have classified as antique or historical in nature.

CLASS CODE	CLASS DESCRIPTION (TC-33)	SUB CLASS CODE	SUB-CLASS DESCRIPTION (GRAND RECAP)	CLASS DEFINITION
		4599	UNIDENTIFIED COMMERCIAL IMPROVEMENTS	Commercial improvements yet to be classified by Assessor's staff.
PERSONAL PROPERTY				
50	INVENTORIES & MERCHANDISE	5000	INVENTORIES & 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.
51	MACHINERY & EQUIPMENT	5100	MACHINERY & EQUIPMENT	Machinery and Equipment
52	BUSINESS FURNITURE & FIXTURES	5200	BUSINESS FURNITURE & FIXTURES	Office Furniture and Equipment.
53	MISCELLANEOUS PERSONAL PROPERTY	5300	COMPUTER HARDWARE/SOFTWARE	Includes Computer Hardware, Software, Computer network equipment, printers, etc.
		5310	ELECTRONICS	Includes Electronic Typewriters, Copy Machines, Postage Machines, etc.
		5320	LEASEHOLD IMPROVEMENTS	Includes all Leasehold improvements being expensed by tenant of rental property.
		5330	TELECOMMUNICATIONS EQUIPMENT	Includes all telephone systems, telephone switching equipment not Public Service.
		5340	CELL TOWERS	Includes Cell Towers and related equipment not part of Public Service.
		5350	VIDEO POKER MACHINES	Includes Video Poker Machines, Slot Machines and other gambling related equipment.
		5360	CABLE TELEVISION	Allow vendors to tie the property class to the LAT 8 for reporting on cable television equipment.
		5390	OTHER	Non-classified miscellaneous personal property not falling into any of the existing defined miscellaneous personal property classes.
		5399	NON-REPORTING OF LAT	Assessor's adjustment for non-reporting of LAT Forms.
54	CREDITS (INSURANCE & FINANCE COMPANIES)	5400	CREDITS	Loan and Finance Companies Personal Property.
55	LEASED EQUIPMENT	5500	LEASED EQUIPMENT	Lease equipment such as copiers, postage machines, computers, phone systems, heavy equipment, etc.
56	PIPELINES (OTHER THAN PUBLIC SERVICE)	5600	LEASE LINES	Pipelines - Leased

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		5610	GATHERING LINES	Pipelines - Gathering Lines
		5620	PIPELINES OTHER THAN PUBLIC SERVICE	Pipelines other than public service pipelines.
57	OIL & GAS SURFACE EQUIPMENT (UNITS NOT TO EXCEED TOTAL NUMBER OF WELLS)	5700	OIL & GAS SURFACE EQUIPMENT	Oil and Gas Surface Equipment.
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.
62	AIRCRAFT	6200	PRIVATE AIRCRAFT	Privately held aircraft.
		6210	COMMERCIAL AIRCRAFT	Commercial aircraft other than public service airlines aircraft.
64	FINANCIAL INSTITUTIONS	6400	FINANCIAL INSTITUTIONS	Financial Institutions shares of stock of all banks, banking companies, firms, associations or corporations in the banking business.
66	DRILLING RIGS	6600	DRILLING RIGS	Drilling Rigs and related equipment.
68	OIL & GAS WELLS	6800	OIL WELLS	Oil wells, Abandon Wells, Orphan Wells, Plug Wells
		6801	FUTURE UTILITY	Future Utility
		6802	NON FUTURE UTILITY	Non Future Utility
		6810	GAS WELLS	Gas wells.
		6811	FUTURE	Future
		6812	NON FUTURE	Non Future
		6820	INJECTION WELLS SERVICE WELLS	Injection wells. Service Wells , Saltwater disposal, Brine wells, Water wells
		6830	COMMERCIAL DISPOSAL WELLS	Commercial Disposal Wells
PUBLIC SERVICE				
80	AIRLINE COMPANIES	8000	AIRCRAFT	Commercial Airline Companies' aircraft assessed by the Louisiana Tax Commission.
		8010	GROUND EQUIPMENT	Commercial Airline Companies' ground equipment assessed by the Louisiana Tax Commission.
81	BARGE LINE COMPANIES	8100	BARGE LINES	Barge Line Companies' assets assessed by the Louisiana Tax Commission.
82	ELECTRIC, GAS & WATER COMPANIES	8200	LINES	Electric, Gas and Water Companies' lines assessed by the Louisiana Tax Commission.
		8202	UTILITY COOP - LINES	Coop

CLASS CODE	CLASS DESCRIPTION (TC-33)	SUB CLASS CODE	SUB-CLASS DESCRIPTION (GRAND RECAP)	CLASS DEFINITION
		8206	UTILITY NONCOOP - LINES	Noncoop
		8210	LAND	Electric, Gas and Water Companies' land assessed by the Louisiana Tax Commission.
		8220	IMPROVEMENTS	Electric, Gas and Water Companies' improvements assessed by the Louisiana Tax Commission.
		8230	MACHINERY & EQUIPMENT	Electric, Gas and Water Companies' machinery and equipment assessed by the Louisiana Tax Commission.
		8240	CONSTRUCTION WORK IN PROGRESS	Electric, Gas and Water Companies' construction work in progress assessed by the Louisiana Tax Commission.
		8250	OTHER	Electric, Gas and Water Companies' other miscellaneous equipment assessed by the Louisiana Tax Commission.
83	PIPELINE COMPANIES	8300	LINES	Pipeline Companies' pipelines assessed by the Louisiana Tax Commission.
		8310	OIL & GAS STORAGE	Pipeline Companies' oil and gas storage tanks assessed by the Louisiana Tax Commission.
		8320	MACHINERY & EQUIPMENT	Pipeline Companies' machinery and equipment assessed by the Louisiana Tax Commission.
		8330	LAND	Pipeline Companies' land assessed by the Louisiana Tax Commission.
		8340	RIGHT OF WAYS	Pipeline Companies' right of ways assessed by the Louisiana Tax Commission.
		8350	OPEN ACCESS	Pipeline Companies' open access assessed by the Louisiana Tax Commission.
		8360	IMPROVEMENTS	Pipeline Companies' improvements assessed by the Louisiana Tax Commission.
		8370	CONSTRUCTION WORK IN PROGRESS	Pipeline Companies' construction work in progress assessed by the Louisiana Tax Commission.
		8380	OTHER	Pipeline Companies' other miscellaneous equipment assessed by the Louisiana Tax Commission.
84	PRIVATE CAR LINE COMPANIES	8400	PRIVATE CAR LINES	Private Car Line Company assets assessed by Louisiana Tax Commission.
85	RAILROAD COMPANIES	8500	MAIN LINES	Railroad Companies' main lines assessed by the Louisiana Tax Commission.
		8510	SECOND LINES	Railroad Companies' secondary lines assessed by the Louisiana Tax Commission.
		8520	SIDE LINES	Railroad Companies' side lines assessed by the Louisiana Tax Commission.
		8530	LAND	Railroad Companies' land assessed by the Louisiana Tax Commission.

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		8540	IMPROVEMENTS	Railroad Companies' improvements assessed by the Louisiana Tax Commission.
		8550	OTHER	Railroad Companies' other miscellaneous equipment assessed by the Louisiana Tax Commission.
		8560	ROLLING STOCK	Railroad Companies' rolling stock assessed by the Louisiana Tax Commission.
86	TELEPHONE COMPANIES	8600	LINES	Telephone Companies' lines assessed by the Louisiana Tax Commission.
		8610	LAND	Telephone Companies' land assessed by the Louisiana Tax Commission.
		8620	IMPROVEMENTS	Telephone Companies' improvements assessed by the Louisiana Tax Commission.
		8630	MACHINERY & EQUIPMENT	Telephone Companies' machinery and equipment assessed by the Louisiana Tax Commission.
		8640	CONSTRUCTION WORK IN PROGRESS	Telephone Companies' construction work in progress assessed by the Louisiana Tax Commission.
		8650	OTHER	Telephone Companies' other miscellaneous equipment assessed by the Louisiana Tax Commission.

1. Beginning with tax year 2012 (2013 Orleans Parish), All parishes must adhere to the Property Classifications Standards and PC codes listed in §304.B. This will do away with the PC_CODES.TXT file for those parishes currently submitting.