

**LTC RULES AND REGULATIONS
FOR TAX YEAR 2023 (2024 ORLEANS PARISH)
OCTOBER 5, 2022**

I move to amend Chapter 1, §103 to renumber items B., C., D., E., F., and G. as subparts of paragraph A., numbered 23, 24, 25, 26, 27, and 28, and to amend item 103.A.25. to read: “New manufacturing establishments and additions to existing manufacturing establishments to the extent tax exempt by virtue of an approved contract with the State Board of Commerce and Industry, as authorized by Article VII, Section 21.F. of the Louisiana Constitution of 1974.”

I move to amend Chapter 2, Section 203.A, to add a new item 9 to read: “The assessor shall certify that the affected taxpayer(s) have been notified of the change order request that has been submitted to the LTC.”, to amend Section 211.A., add new items B. and C., and subparts 1 through 7 to item C., add new item 5. to paragraph D., and amend Section 213.E., as posted to the LTC website as a revised proposal.

I move to amend Chapter 3, Section 303.B.1., Real Property, remove the following language: “(except for 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.”

I move to amend Chapter 3, Section 304.C., Electronic Tax Roll Export Specifications, the Assessment Information, Assessment Value Information, Assessment Millage Information, Tax Exemption Program Information Tables and to add new Summary Information Table, as posted to the LTC website as a revised proposal.

I move to amend Chapter 3, §307.A., as follows: “Nothing in these Rules prohibits a taxpayer/property owner from arguing that the tables fail to achieve fair market value in a particular appeal or that another approach to value is appropriate to achieve fair market value in a particular appeal. It is the party seeking a deviation from the tables or for a reduction for its property based on obsolescence who has the burden of producing sufficient data and information to substantiate its claim.”

I move to amend the LAT-12, Oil & Gas Property Form, referenced in Chapter 3, to update the Year/Month column of the LAT-12, Attachment A, as proposed by the Louisiana Assessors’ Association.

I move to amend Chapter 7, Table 703.A.1 and Table 703.B.1 to the new base date of January 1, 2022 and to update the year headings on Table 703.A.2, Table 703.B.2 and Table 705, as proposed by LTC staff.

I move to amend Chapter 9 as outlined in the joint proposal by the Louisiana Assessors’ Association Oil & Gas Committee, the Louisiana Mid-Continent Oil & Gas Association and the Louisiana Oil & Gas Association, and to adopt the values indicated in the proposal by LTC staff and posted on the LTC website for Tables 907.A.1 and 907.A.2.

I move to amend Chapter 9, Table 907.B-2., adding the beginning 2022 Serial Number of “**253176**” and adjust other Serial Numbers accordingly, as proposed by the Louisiana Assessors’ Association.

I move to add a new Chapter 10, for Brine Operation Properties, as proposed by LTC staff and posted on the LTC website.

I move to amend Chapter 11, Tables 1103.A, 1103.B and 1103.C, as proposed by the Louisiana Assessors' Association.

I move to amend Chapter 13, Table 1307.A and Table 1307.B with the new Cost Per Mile and 15% of Cost Per Mile values, and to add to the NOTE at the bottom of Table 1307.A, "For river and canal crossings, apply a factor of 2.0 to Cost Per Mile figures in Table above," as proposed by the Louisiana Assessors' Association.

I move to amend Chapter 15, Table 1503, to the new base date of January 1, 2022, as proposed by LTC staff.

I move to amend Chapter 25, §2501 to add item E. as proposed by LTC staff.

I move to amend Chapter 25, Table 2503.A. regarding Solar Farms as outlined in the joint proposal by the Louisiana Assessors' Association and Advanced Power Alliance.

I move to amend Table 2503.B, to the new base date of January 1, 2022 and to amend Table 2503.D, as proposed by LTC staff.

I move to amend Chapter 31, Section 3101, Form 3101, Exhibit A, as follows: “NOTE: The Board of Review’s decision may be appealed to the LA Tax Commission by completing and submitting Appeal Form 3102/3103.A to the LTC within 30 calendar days of the Board of Review’s decision. For further information, call the LTC at (225) 219-0339.” and Form 3102/3103A, to remove the word “original” before “Fair Market Value by the assessor” as proposed by LTC staff.

I move to amend §3507, Claim for Taxes Paid in Error, to delete the last sentence in item 4, amend item 7 as proposed with the exception of adding the word “calendar” in all places where 30 days are referenced **and** revise item 8 to update citation to Revised Statutes from 2108.1 to 2132.

I move that we approve these changes to the LTC Real & Personal Property Rules and Regulations for tax year 2023 (2024 Orleans Parish) and our Emergency Rule be adopted upon promulgation with an effective date of January 1, 2023.

These Motions will be posted to our website. All updates will be published in the December, 2022 edition of the Louisiana Register.