

inspection by the Office of Environmental Compliance. These records shall include:

- i. the stationary combustion turbine's ID number;
- ii. a record if visible emissions were detected during the initial six minutes of the inspection;
- iii. a record if visible emissions were detected for more than one six-minute period over the 60 consecutive minute test period (if required); and
- iv. a record and the results of any Method 9 testing conducted.

### 3. Alternatives

a. As an alternative to the requirement to conduct Method 9 testing, the permittee may assume that any visible emissions detected constitute opacity greater than 20 percent. In this case, no visible emissions detected shall be considered opacity less than or equal to 20 percent, even if a qualitative assessment suggests otherwise.

b. The permittee may determine opacity via any federally-approved alternative to Method 9 (e.g., Method ALT-082).

c. In lieu of performing daily visual inspections, the permittee may immediately perform a six-minute opacity reading in accordance with Method 9.

d. The inspection of each stationary combustion turbine's stack for visible emissions may be made using a video camera, provided that the camera is:

- i. capable of capturing images of the stack and a reasonable distance above the stack; and
- ii. set at an angle suitable for visible emissions observations.

4. When the presence of uncombined water is the only reason for failure of an emission to meet the requirements of this Subsection, this Subsection shall not apply.

5. This Subsection shall not apply to stationary combustion turbines described in LAC 33:III.1107.B.1.

### F. Performance Testing

1. The following performance testing requirements shall apply to stationary combustion turbines that have the potential to emit more than 40 tons per year of nitrogen oxides (NOX) or more than 100 tons per year of carbon monoxide (CO).

a. No later than 180 days after the stationary combustion turbine commences operation, the permittee shall conduct a performance test to determine NOX and CO emissions using Methods 7E (Determination of Nitrogen Oxides Emissions from Stationary Sources) and 10 (Determination of Carbon Monoxide Emissions from Stationary Sources) of 40 CFR 60, Appendix A. Each test run shall be conducted within 80 percent of the stationary combustion turbine's maximum rated capacity or within 10 percent of the maximum achievable load. Alternate stack test methods may be used with the prior approval of the Office of Environmental Assessment.

i. The permittee shall notify the Office of Environmental Assessment at least 30 days prior to the performance test in order to provide the department with the opportunity to conduct a pretest meeting and/or observe the test.

ii. The permittee shall submit the performance test results to the Office of Environmental Assessment no later than 60 days after completion of the test.

b. This Subsection shall not apply to stationary combustion turbines that remain at a stationary source for less than 12 consecutive months.

c. This Subsection shall not apply to stationary combustion turbines that must conduct a performance test in accordance with applicable federal requirements as described in LAC 33:III.323.D. If a performance test is required for only NOX or CO, but not both, a performance test for the other pollutant shall be conducted during the performance test required by 40 CFR 60.8 and/or 40 CFR 63.7.

G. Emissions Inventory. Each stationary source subject to LAC 33:III.919 shall include emissions from each stationary combustion turbine authorized by this regulatory permit in its annual emissions inventory.

### H. Notification Requirements

1. Written notification describing the stationary combustion turbine shall be submitted to the Office of Environmental Services using the appropriate form provided by the department.

2. A separate notification shall be submitted for each stationary combustion turbine.

I. Fees. Fees for this regulatory permit shall be the applicable major or minor modification fee for the stationary source as determined in accordance with LAC 33:III.211.B. Applicable surcharges as described in LAC 33:III.211.A shall also be assessed.

J. Stationary combustion turbines authorized by this regulatory permit shall be included in the next application to renew or modify the stationary source's existing permit.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2054.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of the Secretary, Legal Affairs and Criminal Investigations Division, LR 46:558 (April 2020).

Herman Robinson  
General Counsel

2004#063

## RULE

### Office of the Governor Division of Administration Tax Commission

Ad Valorem Taxation  
(LAC 61:V.101, 121, 213, 303, 703, 907,  
1103, 1307, 1503, 2503, 2711, 2713, 2717, and 3103)

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 adopted, amended and/or repealed sections of the Louisiana Tax Commission real/personal property rules and regulations for use in the 2020 (2021 Orleans Parish) tax year. This Rule is hereby adopted on the day of promulgation.



**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 \$77,030 for tax year 2020 (2021 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 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), LR 44:577 (March 2018), LR 45:531 (April 2019), LR 46:560 (April 2020).

**§121. Reappraisal**

A. Real property, as defined in R.S. 47:2322, shall be reappraised and reassessed at least every 4 years.

B. - E. ...

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 (March 2008), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 43:649 (April 2017), LR 46:560 (April 2020).

**§213. Assessment Policies and Procedures**

A. - B. ...

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

D. - G.3. ...

\* \* \*

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, Section 18, et seq., R.S. 47:1703, R.S. 47:1703.1, R.S. 47:1703.C., R.S. 47:1837, R.S. 47:1951, et seq., 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

(March 2008), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 43:649 (April 2017), LR 46:560 (April 2020).

**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 may reappraise property based on property transfers more often than every four years, if transfers indicate 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 prior reappraisal. However, the reappraisal shall not be applied on a parcel by parcel basis, but rather, across the board in a given geographical area. Values determined from recent transfers would then be indexed to the date of the last reappraisal.

C. - 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 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), LR 44:577 (March 2018), LR 45:532 (April 2019), LR 46:560 (April 2020).

**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
2019	0.993	1	94	.93
2018	1.029	2	87	.90
2017	1.065	3	80	.85
2016	1.086	4	73	.79
2015	1.077	5	66	.71
2014	1.087	6	58	.63
2013	1.101	7	50	.55
2012	1.110	8	43	.48
2011	1.142	9	36	.41
2010	1.178	10	29	.34
2009	1.169	11	24	.28
2008	1.202	12	22	.26
2007	1.250	13	20	.25



## 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
2019	0.993	1	97	.96
2018	1.029	2	93	.96
2017	1.065	3	90	.96
2016	1.086	4	86	.93
2015	1.077	5	82	.88
2014	1.087	6	78	.85
2013	1.101	7	74	.81
2012	1.110	8	70	.78
2011	1.142	9	65	.74
2010	1.178	10	60	.71
2009	1.169	11	55	.64
2008	1.202	12	50	.60
2007	1.250	13	45	.56
2006	1.318	14	40	.53
2005	1.379	15	35	.48
2004	1.483	16	31	.46
2003	1.534	17	27	.41
2002	1.560	18	24	.37
2001	1.570	19	22	.35
2000	1.583	20	21	.33
1999	1.611	21	20	.32

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 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), LR 44:579 (March 2018), LR 45:533 (April 2019), LR 46:560 (April 2020).

### Chapter 9. Oil and Gas Properties

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

A. ...

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#### 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% of Cost—New By Depth, Per Foot	
	S Oil	S Gas	S Oil	S Gas
0-1,249 ft.	42.38	136.20	6.36	20.43
1,250-2,499 ft.	38.26	100.14	5.74	15.02
2,500-3,749 ft.	30.07	66.33	4.51	9.95
3,750-4,999 ft.	41.60	66.09	6.24	9.91
5,000-7,499 ft.	48.92	64.51	7.34	9.68

Table 907.A.1 Oil, Gas and Associated Wells; Region 1—North Louisiana				
Producing Depths	Cost—New By Depth, Per Foot		15% of Cost—New By Depth, Per Foot	
	S Oil	S Gas	S Oil	S Gas
7,500-9,999 ft.	107.23	86.95	16.08	13.04
10,000-12,499 ft.	312.69	105.47	46.90	15.82
12,500-14,999 ft.	508.54	159.27	76.28	23.89
15,000-17,499 ft.	650.87	181.61	97.63	27.24
17,500-Deeper ft.	N/A	508.00	N/A	76.20

#### 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% of Cost—New By Depth, Per Foot	
	S Oil	S Gas	S Oil	S Gas
0-1,249 ft.	325.86	135.31	48.88	20.30
1,250-2,499 ft.	112.53	224.89	16.88	33.73
2,500-3,749 ft.	109.88	179.30	16.48	26.90
3,750-4,999 ft.	96.86	143.43	14.53	21.51
5,000-7,499 ft.	132.33	162.93	19.85	24.44
7,500-9,999 ft.	180.52	170.59	27.08	25.59
10,000-12,499 ft.	246.15	222.99	36.92	33.45
12,500-14,999 ft.	322.91	288.48	48.44	43.27
15,000-17,499 ft.	523.05	386.24	78.46	57.94
17,500-19,999 ft.	638.62	547.09	95.79	82.06
20,000-Deeper ft.	341.00	821.36	51.15	123.20

#### 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% Of Cost—New By Depth, Per Foot	
	S Oil	S Gas	S Oil	S Gas
0 -1,249 ft.	N/A	N/A	N/A	N/A
1,250 -2,499 ft.	1,633.46	1,095.91	245.02	164.39
2,500 -3,749 ft.	839.95	842.25	125.99	126.34
3,750 -4,999 ft.	1,198.93	772.30	179.84	115.85
5,000 -7,499 ft.	596.65	715.32	89.50	107.30
7,500 -9,999 ft.	756.43	676.90	113.46	101.54
10,000 -12,499 ft.	856.35	686.13	128.45	102.92
12,500 -14,999 ft.	744.78	667.74	111.72	100.16
15,000 -17,499 ft.	513.32	692.85	77.00	103.93
17,500 - 19,999 ft.	255.70	662.38	38.36	99.36
20,000 - Deeper ft.	N/A	1,041.19	N/A	156.18

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 I			
Bienville	DeSoto	Madison	Tensas
Bossier	East Carroll	Morehouse	Union
Caddo	Franklin	Natchitoches	Webster



Table 907.B.1 Parishes Considered to be Located in Region 1			
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
2019	251497	Higher	97
2018	250707	251496	93
2017	249951	250706	90
2016	249476	249950	86
2015	248832	249475	82
2014	247423	248831	78
2013	245849	247422	74
2012	244268	245848	70
2011	242592	244267	65
2010	240636	242591	60
2009	239277	240635	55
2008	236927	239276	50
2007	234780	236926	45
2006	232639	234779	40
2005	230643	232638	35
2004	229010	230642	31
2003	227742	229009	27
2002	226717	227741	24
2001	225352	226716	22
2000	223899	225351	21
1999	Lower	223898	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.

C. - C.6. ...

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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 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), LR 44:580 (March 2018), LR 45:534 (April 2019), LR 46:561 (April 2020).

## 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	275,800	41,400
4,000	357,200	53,600
5,000	397,312	59,600
6,000	456,300	68,400
7,000	568,900	85,300
Depth 8,000 to 10,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
8,000	776,700	116,500
9,000	1,089,100	163,400
10,000	1,498,800	224,800
Depth 11,000 to 15,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
11,000	1,985,600	297,800
12,000	2,519,500	377,900
13,000	3,064,700	459,700
14,000	3,582,300	537,300
15,000	4,034,700	605,200
Depth 16,000 to 20,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
16,000	4,388,200	658,200
17,000	4,617,000	692,600
18,000	4,706,500	706,000
19,000	4,657,000	698,600
20,000	4,486,600	673,000
Depth 21,000 + Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
21,000	4,023,630	603,500
25,000 +	3,372,970	505,900

1. - 2. ...

### B. Jack-Ups

Table 1103.B Jack-Ups			
Type	Water Depth Rating	Fair Market Value	Assessment
IC	0-199 FT.	\$ 56,900,000	\$ 8,535,000
	200-299 FT.	113,800,000	17,070,000
	300 FT. and Deeper	227,200,000	34,080,000
IS	0-199 FT.	17,100,000	2,565,000
	200-299 FT.	28,500,000	4,275,000
	300 FT. and Deeper	34,100,000	5,115,000
MC	0-199 FT.	5,700,000	855,000
	200-299 FT.	11,400,000	1,710,000
	300 FT. and Deeper	45,500,000	6,825,000
MS	0-249 FT.	11,900,000	1,785,000
	250 FT. and Deeper	23,500,000	3,525,000

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.	52,000,000	7,800,000
801-1,800 FT.	93,200,000	13,980,000
1,801-2,500 FT.	170,700,000	25,605,000
2,501FT. and Deeper	535,700,000	80,355,000

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.

C.1. - C.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	315,000	47,300
VII	117' X 215M#	C-15 60 SERIES (2) 8V92 (2) 12V71	375,000	56,300

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 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), LR 44:581 (March 2018), LR 45: 535 (April 2019), LR 46:562 (April 2020).

### 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% of Cost per Mile
2	\$ 186,950	\$ 28,040
4	220,560	33,080
6	260,200	39,030
8	306,970	46,050
10	362,150	54,320
12	427,250	64,090
14	504,040	75,610
16	594,640	89,200
18	701,530	105,230
20	827,620	124,140
22	976,390	146,460
24	1,151,890	172,780
26	1,358,940	203,840
28	1,603,200	240,480
30	1,891,370	283,710
32	2,231,340	334,700
34	2,632,420	394,860
36	3,105,590	465,840
38	3,663,810	549,570
40	4,322,370	648,360
42	5,099,300	764,900
44	5,955,730	893,360
46	6,884,310	1,032,650
48	8,038,010	1,205,700

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% of Cost per Mile
2	\$ 1,053,160	\$ 157,970
4	1,057,870	158,680
6	1,063,580	159,540
8	1,081,410	162,210
10	1,103,110	165,470
12	1,134,240	170,140
14	1,169,080	175,360
16	1,213,200	181,980
18	1,266,580	189,990
20	1,329,230	199,380
22	1,401,140	210,170
24	1,482,320	222,350
26	1,572,760	235,910



Table 1307.B Current Costs for Other Pipelines (Offshore)		
Diameter (inches)	Cost per Mile	15% of Cost per Mile
28	1,672,470	250,870
30	1,781,450	267,220
32	1,899,690	284,950
34	2,027,200	304,080
36	2,163,970	324,600
38	2,310,010	346,500
40	2,452,990	367,950
42	2,603,590	390,540
44	2,761,680	414,250
46	2,927,100	439,070
48	3,099,720	464,960

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 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), LR 44:582 (March 2018), LR 45:535 (April 2019), LR 46:563 (April 2020).

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
2019	0.993	1	97	.96
2018	1.029	2	93	.96
2017	1.065	3	90	.96
2016	1.086	4	86	.93
2015	1.077	5	82	.88
2014	1.087	6	78	.85
2013	1.101	7	74	.81
2012	1.110	8	70	.78
2011	1.142	9	65	.74
2010	1.178	10	60	.71
2009	1.169	11	55	.64
2008	1.202	12	50	.60
2007	1.250	13	45	.56
2006	1.318	14	40	.53
2005	1.379	15	35	.48
2004	1.483	16	31	.46
2003	1.534	17	27	.41
2002	1.560	18	24	.37
2001	1.570	19	22	.35
2000	1.583	20	21	.33
1999	1.611	21	20	.32

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 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), LR 44:584 (March 2018), LR 45:537 (April 2019), LR 46:564 (April 2020).

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, 2019 = 100*
2019	1	1727.8	0.993
2018	2	1667.7	1.029
2017	3	1612.2	1.065
2016	4	1580.9	1.086
2015	5	1593.7	1.077
2014	6	1578.8	1.087
2013	7	1558.7	1.101
2012	8	1545.9	1.110
2011	9	1503.2	1.142
2010	10	1457.4	1.178
2009	11	1468.6	1.169
2008	12	1427.3	1.202
2007	13	1373.3	1.250
2006	14	1302.3	1.318
2005	15	1244.5	1.379
2004	16	1157.3	1.483
2003	17	1118.6	1.534
2002	18	1100.0	1.560
2001	19	1093.4	1.570
2000	20	1084.3	1.583
1999	21	1065.0	1.611
1998	22	1061.8	1.616
1997	23	1052.7	1.630
1996	24	1036.0	1.657
1995	25	1020.4	1.682
1994	26	985.0	1.742
1993	27	958.0	1.791
1992	28	939.8	1.826
1991	29	928.5	1.848
1990	30	910.2	1.886
1989	31	886.5	1.936

\*Reappraisal Date: January 1, 2019 – 1716.2 (Base Year)

C. ...

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D. Composite Multipliers 2020 (2021 Orleans Parish)

Table 2503.D Composite Multipliers 2020 (2021 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	.84	.86	.89	.91	.93	.94	.96	.97	.97
2	.50	.71	.75	.81	.86	.90	.93	.96	.98	1.00
3	.36	.55	.61	.71	.81	.85	.91	.96	.99	1.01
4	.17	.37	.45	.59	.73	.79	.86	.93	.98	1.01
5		.25	.32	.46	.62	.71	.79	.88	.94	.98
6		.20	.21	.36	.53	.63	.74	.85	.91	.97
7			.20	.29	.43	.55	.68	.81	.89	.95
8				.24	.33	.48	.61	.78	.87	.93
9				.23	.27	.41	.56	.74	.86	.94
10					.25	.34	.51	.71	.84	.93
11					.23	.28	.43	.64	.79	.89
12						.26	.37	.60	.77	.89
13						.25	.33	.56	.75	.89
14							.30	.53	.74	.90
15							.29	.48	.72	.90
16							.30	.46	.71	.90
17								.41	.67	.89
18								.37	.61	.84
19								.35	.53	.80
20								.33	.47	.74
21								.32	.45	.71
22									.42	.65
23									.39	.60
24									.33	.56
25									.34	.52
26									.35	.49

Table 2503.D Composite Multipliers 2020 (2021 Orleans Parish)									
27									.47
28									.42
29									.39
30									.38
31									.39

1. Data sources for tables are:

- Cost Index—Marshall and Swift Publication Co.;
- Percent Good—Marshall and Swift Publication Co.;
- 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 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), LR 44:584 (March 2018), LR 45:538 (April 2019), LR 46:564 (April 2020).

#### Chapter 27. Guidelines for Application, Classification and Assessment of Land Eligible to be Assessed at Use Value

##### §2711. Tables—Agricultural and Horticultural Lands

A. The following table is hereby established as the gross returns, production cost and net income per acre per year of agricultural and horticultural lands.

Table 2711.A Weighted Average Income per Acre 2015-2018				
Commodity	Acres <sup>1</sup>	Percent	Net Income	Weighted Fractional <sup>7</sup>
Beef <sup>2</sup>	2,180,969	35.33	28.15	\$9.94
Soybeans	1,257,500	20.37	32.19	6.56
Cotton	164,500	2.66	(53.67)	-0-
Crawfish <sup>4</sup>	225,117	3.65	302.00	11.01
Rice	418,500	6.78	5.05	0.34
Sugarcane <sup>6</sup>	593,751	9.62	319.23	30.71
Com	470,000	7.61	37.26	2.84
Idle Cropland <sup>5</sup>	453,380	7.34	-----	-0-
Grain Sorghum	34,750	0.56	(27.68)	-0-
Conservation Reserve <sup>3</sup>	288,546	4.67	84.59	3.95
Dairy <sup>2</sup>	41,473	0.67	(132.76)	-0-
Sweet Potatoes	8,155	0.13	2,234.76	2.95
Watermelon	1,123	0.02	8,082.73	1.47
Southern Peas	822	0.01	1,384.08	0.18
Tomatoes	266	0.00	39,362.59	1.70
Strawberries	325	0.01	19,110.00	1.00
Wheat	33,750	0.55	(60.03)	-0-
Totals	6,172,925	100.000	-----	72.66



Weighted Average Net Income: Sum (Percent x Net Income)  
= 72.66

<sup>1</sup> Acres used to weight net income projections are harvested acres for agricultural and horticultural crops, as well as, crawfish. Acres for beef and dairy production are acres in beef cattle and dairy operations, respectively.

<sup>2</sup> Acreage for beef and dairy were obtained from the 2017 Census of Agriculture, Volume 1, Louisiana State and Parish Data, Table 48.

<sup>3</sup> Conservation Reserve Program acreage and payments for 2015 - 2018 were taken from the USDA - FSA Conservation Reserve Program Statistics.

<sup>4</sup> Assumes farm-raised crawfish are produced in a mono-crop system (35%) or in a rice-crawfish double-crop field rotation system with rice. Net income is weighted by the percent of crawfish acres produced in each system. Revenues and production costs are included for the crawfish portion only.

<sup>5</sup> Acreage for idle cropland was obtained from the 2017 Census of Agriculture, Volume 1, Louisiana State and Parish Data, Table 8. Includes acreage for cropland idle or used for cover crops or soil-improvement, but not harvested and not pastured or grazed.

<sup>6</sup> Acreage for sugarcane includes fallow/planted acreage. Net income estimated over total farm acres.

<sup>7</sup> By state statute, negative net income for a given commodity is set equal to zero.

## B. Suggested Capitalization Rate for Agricultural and Horticultural Lands

Table 2711.B Suggested Capitalization Rate for Agricultural and Horticultural Lands	
Risk Rate	2.72%
Illiquidity Rate	0.18%
Safe Rate*	4.91%
Capitalization Rate**	7.81%

\*Safe Rate is four year average of 30 year U. S. Treasury securities.

\*\*Statutory minimum capitalization rate of 12 percent used in calculations instead of actual rate as developed above.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 through R.S. 47:2308.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 through R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:764 (December 1987), LR 17:1213 (December 1991), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 26:511 (March 2000), LR 30:491 (March 2004), LR 34:688 (April 2008), LR 46:565 (April 2020).

### §2713. Assessment of Timberland

A. Use Value Table 2717.B presents the assessed value of all bona fide timberland.

B. Classification of Timberland. Timberland shall be classified into four categories as follows.

1. Class 1 timberland is timberland capable of producing more than 120 cubic feet of timber per acre per annum.

2. Class 2 timberland is timberland capable of producing more than 85 but less than 120 cubic feet of timber per acre per annum.

3. Class 3 timberland is timberland capable of producing less than 85 cubic feet of timber per acre per annum.

4. Class 4 timberland is timberland 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 considered to be swampland.

C. Range of Productivity of Timberland. The timberland productivity of each of the four classifications of timberland is hereby established to be as follows:

1. class 1 = 86.6 cu. ft. of growth/acre/year;
2. class 2 = 66.8 cu. ft. of growth/acre/year;
3. class 3 = 39.4 cu. ft. of growth/acre/year;
4. class 4 = 38.8 cu. ft. of growth/acre/year.

D. Production Costs of Timberland. The average timberland production costs are hereby established to be \$10.80/acre/year.

E. Gross Returns of Timberland. The gross value per cubic foot of timber production is hereby established to be \$0.59 per cubic foot.

F. Capitalization Rate for Timberland. The capitalization rate for determining use value of timberlands is hereby established to be as follows.

	Timberland Class 1, 2 and 3	Timberland Class 4
Risk Rate	2.30 %	5.30 %
Illiquidity Rate	- 0.09 %	0.85 %
Safe Rate	4.16 %	5.16 %
Other Factors	3.63 %	4.69 %
Capitalization Rate	10.00 %	16.00%

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 through R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:248 (April 1987), LR 14:872 (December 1988), LR 17:1213 (December 1991), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 26:511 (March 2000), LR 30:492 (March 2004), amended by the Division of Administration, Tax Commission, LR 38:811 (March 2012), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 42:751 (May 2016), LR 46:566 (April 2020).

### §2717. Tables—Use Value

A. Average Assessed Value per Acre of Agricultural and Horticultural Land, by Class

Table 2717.A Average Assessed Value per Acre of Agricultural and Horticultural Land, by Class		
Class	Assessed Value Per Acre	
	Upper	Lower
Class I	\$42.01	\$35.50
Class II	\$35.25	\$26.49
Class III	\$25.99	\$23.00
Class IV	\$22.48	\$14.97

B. Average Assessed Value per Acre of Timberland, by Class

Table 2717.B Average Assessed Value per Acre of Timberland, by Class	
Class	Assessed Value Per Acre
Class 1	\$40.29
Class 2	\$28.61
Class 3	\$12.45
Class 4	\$ 7.56



C. Average Assessed Value per Acre of Marsh Land, by Class

Table 2717.C.1 Average Assessed Value per Acre of Marshland, by Class West Zone	
Class	Assessed Value Per Acre
Fresh Water Marsh	\$7.00
Brackish Water Marsh	\$6.00
Salt Water Marsh	\$5.00

Table 2717.C.2 Parishes Considered to be Located in the West Zone			
Acadia	Iberia	St. Landry	Vermilion
Calcasieu	Jefferson Davis	St. Martin	
Cameron	Lafayette	St. Mary	

Table 2717.C.3 Average Assessed Value per Acre of Marshland, by Class East Zone	
Class	Assessed Value Per Acre
Fresh Water Marsh	\$ 5.00
Brackish Water Marsh	\$ 4.00
Salt Water Marsh	\$ 3.00

Table 2717.C.4 Parishes Considered to be Located in the East Zone			
Ascension	Lafourche	St. Charles	Terrebonne
Assumption	Livingston	St. James	West Baton Rouge
East Baton Rouge	Orleans	St. John	
Iberville	Plaquemines	St. Tammany	
Jefferson	St. Bernard	Tangipahoa	

NOTE: Only the parishes listed above should have lands classified as marshland. All other parishes should classify such land as all other acreage.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 through R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:248 (April 1987), LR 13:764 (December 1987), LR 14:110 (February 1988), LR 17:1213 (December 1991), LR 22:117 (February 1996), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:491 (March 1998), LR 26:511 (March 2000), LR 30:492 (March 2004), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 38:811 (March 2012), LR 42:751 (May 2016), LR 46:566 (April 2020).

**Chapter 31 Public Exposure of Assessments; Appeals**

**§3103. Appeals to the Louisiana Tax Commission**

A. - X. ...

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

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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), LR 45:539 (April 2019), LR 46:567 (April 2020).

Lawrence E. Chehardy  
Chairman

2004#034

**RULE**

**Department of Health  
Behavior Analyst Board**

Supervision Requirements  
(LAC 46:VIII.503 and 511)

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq, the Behavior Analyst Board has amended §503 A., §503 B., and B.2, §511.A, A.1, A.2, A.3, A.4, A.5, and §511.B.

Amendments are necessary to clarify face-to-face contact, real time 1:1 contact, on-site contact, and the use of electronics in supervision. This Rule is hereby adopted on the day of promulgation.

**Title 46**

**PROFESSIONAL AND OCCUPATIONAL  
STANDARDS**

**Part VIII. Behavior Analysts**

**Chapter 5. Supervision Requirements**

**Subchapter A. Supervision Requirements for State  
Certified Assistant Behavior Analysts  
(SCABA)**

**§503. Supervision Requirements**

A. The manner of supervision shall depend on the treatment setting, patient/client caseload, and the competency of the SCABA. At a minimum, for full-time SCABAS, working at least 30 hours per week, a face-to-face supervisory meeting shall occur not less than once every four weeks, with each supervisory session lasting no less than one hour for full-time SCABAS. In-person, on-site observation is preferred. However, this face-to-face supervision may be conducted via web cameras, videoconferencing, or similar means (telehealth) in lieu of the supervisor being physically present in the same geographic space as the technician, provided the remote methods comply with all relevant privacy protection laws and regulations. Face-to-face supervision conducted remotely requires two-way video and audio capability, real-time 1:1 contact must occur while the client's session is occurring; and on-site requires the SCABA to be on-site with the client. The qualifying supervision activities may include:

A.1 - A.2. ...

B. More frequent supervisory activities may be necessary as determined by the LBA or SCABA dependent on the level of expertise displayed by the SCABA, the practice setting, and/or the complexity of the patient/client caseload. Supervision should occur in a schedule and mode consistent with evidence-based practice and sufficient to ensure competence in the delivery of each client's current treatment program. The qualifying supervision may include, but are not limited to: