

Chapter 31. Public Exposure of Assessments; Appeals

§3101. Public Exposure of Assessments, Appeals to the Board of Review and Board of Review Hearings

A. Assessment lists shall be open for public inspection each year for a period of fifteen (15) days, beginning no earlier than August 15 and ending no later than September 15, except in Jefferson Parish, where the lists shall be open for public inspection no earlier than August 1 and ending no later than September 15 and in Orleans Parish, the lists shall be exposed daily, except Saturday, Sunday, and legal holidays, for inspection by the taxpayers and other interested persons during the period of July fifteenth (15th) through August fifteenth (15th) of each year unless August fifteenth (15th) falls on a weekend or a legal holiday, when the period shall extend until the next business day.

A.1. If and when the taxable assessment of a taxpayer's property for a tax year increases by fifteen percent (15%) or more from its assessment in the previous tax year, the assessor, prior to opening the assessment lists for public inspection, shall provide notice to a taxpayer of the assessment for current tax year and previous tax year by using Form TC-2 – Notice of Increase in Property Value. (See R.S. 47:1987).

B.1. Each assessor shall publish the dates, time and place of the public exposure of the assessment lists of both real and personal property in a newspaper of general circulation in their respective parishes. Notice shall be published at least twice within a period of not sooner than twenty-one (21) days nor later than seven (7) days prior to the beginning of the fifteen (15) calendar day period of exposure.

2. Each assessor shall notify the Louisiana Tax Commission of the public exposure dates at least twenty-one (21) days prior to the public exposure period, which dates shall be published by the Louisiana Tax Commission on its website.

C. During this period of public exposure, each assessor shall provide the taxpayer access to a form entitled "Exhibit A, Notice of Appeal Request For Board of Review" (Form 3101).

D. Each assessor will make any determined changes to the assessment list during the public exposure period, and shall certify the assessment lists to the parish Board of Review within three (3) business days of the final exposure date. The Orleans Parish Assessors shall certify their assessment lists to the Board of Review on or before the tenth (10th) business day after August 15.

E.1. Each assessor shall publish two (2) notices of the parish's Board of Review appeal hearing dates in the local newspaper within a period of twenty-one (21) and seven (7) days prior to the actual hearing date(s). Each assessor shall then notify the Tax Commission in writing of the Board of Review hearing date(s) and shall provide the commission with an affidavit executed by the local paper demonstrating proof of

publication. Appeals must be received by the Board of Review no later than seven (7) days prior to the public hearing.

2. Each assessor shall notify the Louisiana Tax Commission of the Board of Review appeal hearing dates prior to the beginning of the public exposure period, which dates shall be published by the Louisiana Tax Commission on its website.

F. The Parish Police Jury or Parish Council shall sit as the Board of Review. The Board of Review shall convene hearings within ten (10) days of its receipt of the certified rolls. The Board of Review shall conduct hearings for all persons or their representatives desiring to be heard on the assessments of immovable and movable property. On the fifteenth (15th) day after the Board of Review begins the public hearings, the assessments lists, together with any changes in connection therewith, shall be certified and sent to the Tax Commission within three (3) days. La. R.S. 47:1992.

G. The Board of Review has the authority to increase or decrease the assessment of immovable or movable property made by the assessor in accordance with the fair market or use value determination by the board. The validity of each assessment shall be determined on its own merits using recognized appraisal techniques. La. R.S. 47:1992(C).

H. Notwithstanding any provision of law to the contrary, the procedure for inspection of assessment lists in Orleans Parish shall be as follows:

1. The assessor shall prepare and make up the lists showing the assessment of immovable and movable property in Orleans Parish. The lists shall be exposed daily, except Saturday, Sunday and legal holidays, for inspection by the taxpayers and other interested persons during the period of July fifteenth (15th) through August fifteenth (15th) of each year unless August fifteenth (15th) falls on a weekend or a legal holiday, when the period shall extend until the next business day. The assessor shall give notice of such exposure for inspection in accordance with rules and regulations established by the Louisiana Tax Commission. On or before the tenth (10th) business day after the completion of public inspection, the assessor shall certify his rolls to the Board of Review.

2.a. The Board of Review shall consider all written complaints in which the taxpayer has timely filed the reports as required by R.S. 47:2301 et seq. and R.S. 47:2321 et seq., and which have been:

i. Filed on the complaint form provided by the board, through the office of the assessor.

ii. Completed in conformity with the requirements of the Board

of Review.

iii. Received by the office of the assessor, no later than three (3) business days after the last date on which the lists are exposed.

b. Any complaints received by the assessor's office shall be forwarded to the Board of Review within seven (7) business days after the last date in which the lists are exposed.

3. The Board of Review shall convene hearings on or before September fifteenth (15th). The board may appoint one or more board members as hearing officers, who may conduct all required public hearings of the board with or without the presence of the other members, provided that no final action may be taken unless a quorum of the Board of Review is present. The board may make a determination to increase or decrease the assessment of real or personal property made by the assessor in accordance with the fair market or use valuation as determined by the board.

4. The Board of Review shall certify the assessment list to the Louisiana Tax Commission on or before October twentieth (20th) of each year.

I. The Board of Review, during its public hearing(s), shall have copies of the Louisiana Tax Commission appeal rules and regulations and Appeal Form 3103.A available for any assessor and/or taxpayer desiring to further appeal to the Tax Commission.

J. The Board of Review shall provide each appellant taxpayer with a written notice of their particular appeal determination with a copy submitted to the assessor and the Tax Commission on or before the certification of the assessment list to the Tax Commission. The notice of determination shall be sent simultaneously to the assessor and the taxpayer at the address shown on the appeal form by certified mail. The Board of Review shall include an Appeal Form 3103.A with the notice of determination.

K. The determination of the Board of Review shall be final unless appealed, in writing, to the Tax Commission within ten (10) business days after certified mail delivery to the appealing taxpayer or assessor of the Board of Review notice of determination. Either or both parties may appeal the Board of Review determination to the Tax Commission.

Form 3101
Exhibit A
Appeal to Board of Review
by Property Owner/Taxpayer
For Real and Personal Property

Name: _____ Parish/District: _____
Taxpayer
Address: _____ City, State, Zip: _____
Ward: _____ Assessment/Tax Bill Number: _____ Appeal No. _____
(Attach copy of complete appeal submitted to the Board of Review) **Board of Review**
Address or Legal Description of Property Being Appealed (Also, please identify building by place of business for
convenience of appraisal) _____

I hereby request the review of the assessment of the above described property pursuant to L.R.S. 47:1992. I
timely filed my reports (if personal property) as required by law, and I have reviewed my assessment with my assessor.

The assessor has determined Fair Market Value of this property at:

Land \$ _____ Improvement \$ _____ * Personal Property \$ _____
Total \$ _____

I am requesting that the Fair Market Value of this property be fixed at:

Land \$ _____ Improvement \$ _____ * Personal Property \$ _____
Total \$ _____

* If you are not appealing personal property, leave this section blank.

I understand that property is assessed at a percentage of fair market value which means the price for the
property which would be agreed upon between a willing and informed buyer and a willing and informed seller under
usual and ordinary circumstances, the highest price the property would bring on the open market if exposed for sale for
a reasonable time. I understand that I must provide the Board of Review with evidence of fair market value to support
my claim.

Please notify me of the date, place and time of my appeal at the address shown below.

NOTE: If property
owner/taxpayer disputes the
Board of Review's decision,
property owner/taxpayer may
appeal to the La. Tax
Commission by completing and
submitting Appeal Form
3103.A to the LTC within 10
business days after
certified mail delivery to
the appealing taxpayer or
assessor of the BOR's
written determination. For
further information, call
the LTC at (225) 925-7830

Property Owner/Taxpayer:

Address: _____

Telephone No.: _____

Email Address: _____

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1992, R.S. 47:2301 and R.S. 47:2321.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 13:188 (March 1987), LR 13:764 (December 1987), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:492 (March 1998), LR 25:319 (February 1999), LR 26:512 (March 2000), LR 32:435 (March 2006), LR 33:498 (March 2007), LR 34:688 (April 2008), LR 35:501 (March 2009), LR 36:781 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1403 (May 2011), LR 38:811 (March 2012), LR 40:539 (March 2014), LR 41:682 (April 2015).

§3103. Appeals to the Louisiana Tax Commission

A. The Louisiana Constitution provides that the correctness of assessments made by an assessor will be subject to review first by the parish governing authority, then by the Louisiana Tax Commission, and finally by the courts, all in accordance with procedures established by law. La. Const. Article VII, Section 18(E).

B. An appeal to the Louisiana Tax Commission shall be filed with the commission within ten (10) business days after the Board of Review's written decision is delivered to the appealing taxpayer or assessor via certified mail. In order to institute a proceeding before the commission, the taxpayer or assessor shall file Form 3103.A and, if applicable, Form 3103.B. The assessor shall confirm, in writing, to the Tax Commission that the Board of Review has issued a written determination to each taxpayer and to the assessor's office in the format required by §3101(J).

C. All filings to the Louisiana Tax Commission shall be filed in proper form, consisting of an original and seven (7) copies on letter size paper, with the Office of the Administrator, unless otherwise provided herein. All exhibits, where it is helpful, to the consideration of such exhibits, shall be indexed, numbered, color coded, tabbed or otherwise so identified as to provide ready accessibility. If the total of one party's exhibits exceed one hundred (100) pages, such exhibits must be submitted to the Tax Commission in electronic/digital form along with two (2) paper copies. All appeals and filings shall be deemed filed when deposited with the United States Postal Service and can be evidenced by proof of mailing by registered or certified mail.

1. The Office of the Administrator shall be sent one (1) "service copy" of all State Court, Federal Court, Appellate Court, and/or Supreme Court pleadings in which the LTC is named party in addition to Special Counsel for the LTC.

D.1. All parties shall receive notice of the scheduling of an appeal hearing at least thirty (30) days prior to the scheduled hearing date.

2. In addition to the initial filing of Forms 3103.A and 3103.B, the taxpayer or assessor appealing the Board of Review decision may attach a pleading containing further information concerning the appeal.

3. Either party may request a continuance of a scheduled hearing. Such a request must be made in writing and filed and served on the opposing party at least fifteen (15) days prior to the scheduled hearing date, unless good cause can be shown why the fifteen day requirement should be waived. Requests for continuance must contain the grounds on which the continuance is requested and state whether or not the opposing party objects to the request.

4. A taxpayer or assessor who has appealed the decision of the Board of Review shall file and serve on the opposing party at least fifteen (15) days prior to the scheduled hearing date all documents and papers that may be offered into evidence at the hearing. The party appealing the decision of the Board of Review must submit evidence that establishes the fair market value of their property or other grounds that would constitute reversal of the Board of Review's decision.

5. The party who has not appealed the Board of Review decision shall file and serve on the opposing party at least seven (7) days prior to the scheduled hearing date all documents and papers that may be offered into evidence at the hearing.

6. Documents and papers offered into evidence for a hearing before the commission shall be marked as exhibits and bound. All exhibits, where it is helpful, to the consideration of such exhibits, shall be indexed, numbered, color coded, tabbed or otherwise so identified as to provide ready accessibility. Exhibits offered by a taxpayer shall be marked "Exhibit Taxpayer _____" and shall be consecutively numbered. The taxpayer shall at the time an exhibit is offered state whether the exhibit contains information not furnished to the assessor before the end of the period for public exposure of the assessment lists. Exhibits offered by the assessor shall be marked "Exhibit Assessor _____" and shall be consecutively numbered. Exhibits offered by the commission or its staff representative shall be marked "Exhibit Tax Commission _____" and shall be consecutively numbered. Legal memorandum submitted by the parties will be made part of the record proceedings before the commission, but shall not be filed as exhibits offered into evidence for the hearing before the commission.

E. If a taxpayer appeals the Board of Review's decision on the basis that the assessor appraised his or her property on the sole basis of a sale or sales listing, evidence establishing that the property was reappraised at the value of, or based solely upon, the sale or sales listing shall constitute prima facie evidence of sales/listing chasing and shall create a rebuttal presumption against the assessment.

F. Upon written notice by the commission, the parties and/or their attorneys or

other representatives may be directed to meet and confer together by telephone or otherwise prior to the hearing, for the purpose of formulating issues and considering:

1. simplification of issues
2. a limitation, where possible of the number of witnesses
3. the time required for presentations
4. stipulations as to admissibility of exhibits
5. submission of proposed findings of fact
6. such other matters as may aid in the simplification of the proceedings and the disposition of the matters in controversy

G. Actions requested and agreed upon at the conference shall be recorded in an appropriate statement by the party, which has initiated the appeal to the commission. The statement shall be filed with the commission seven (7) days prior to the scheduled hearing before the commission. In the event of a disagreement over any item discussed at the conference, the statement filed with the commission shall state the specific item as to which there is disagreement together with a brief summary of the nature of the disagreement.

H. Upon written notice by the commission, the parties or their attorneys or other representative may be directed to file legal memorandums with the commission fifteen (15) days prior to the hearing. The legal memorandum shall address in a concise manner the legal issues presented in the appeal to the commission together with a statement of any legal authority supporting the party's position.

I. Any party with leave of the commission or hearing officer may present prepared sworn deposition testimony of a witness either narrative or in question and answer form, which shall be incorporated into the record as if read by a witness. The opposing party will be allowed to cross-examine and/or submit any sworn testimony given by the witness in the deposition. Seven (7) copies of the prepared deposition testimony shall be filed with the commission.

J. Any taxpayer or assessor may appear and be represented by an attorney at law authorized to practice law before the highest court of any state; a natural person may appear in his own behalf, or through an attorney or other representative; or a corporation, partnership or association may appear and be represented to appear before the commission by a bona fide officer, partner, full time employee, or any other person duly authorized as provided for on "Exhibit B, Appointment of Taxpayer Agent in Louisiana Tax Commission Ad Valorem Tax Appeal" (Form 3103.B).

K. Every taxpayer or assessor, witness, attorney or other representative shall conduct himself in all proceedings with proper dignity, courtesy and respect. Disorderly conduct will not be tolerated. Attorneys shall observe and practice the standards of ethical behavior prescribed for attorneys at law by the Louisiana Bar Association. Any taxpayer or assessor, witness, attorney or other representative may be excluded by the commission from any hearing for such period and upon such conditions as are just for violation of this rule.

L. All official hearings conducted in any proceeding shall be open to the public. All hearings shall be held in Baton Rouge, LA, unless the commission shall designate another place of hearing.

M. A continuance shall not be granted due to an unexcused absence of a taxpayer, assessor or any representative, attorney or witness, at the time and place set for a scheduled hearing before the commission, without consent of the taxpayer and/or assessor. If such consent is refused, the hearing shall proceed.

N. The hearing shall be conducted informally. It will be the responsibility of the taxpayer or assessor to retain the services of an official reporter for a scheduled hearing should either anticipate the need for a transcript. The Tax Commission shall be notified within three (3) business days, prior to the scheduled hearing that an official reporter will be in attendance.

O. All parties testifying shall be placed under oath by the commission at the onset of each hearing.

P. Any evidence, which would be admissible under the Louisiana Rules of Evidence shall be deemed admissible by the commission. The Louisiana Rules of Evidence shall be applied liberally in any proceeding before the commission. Either party may object to evidence not previously disclosed by the opposing party. The commission may exclude evidence, which is deemed by the commission to be incompetent, immaterial or unduly repetitious.

Q. The commission shall take official notice without further identification of the contents of the original records and documents in possession of the commission when duly certified copies thereof are offered into evidence and made a part of the record. The Board of Review does not transmit a record or evidence to the Tax Commission. Any evidence or information that was submitted to the Board of Review must be filed by the parties, to be considered by the Tax Commission. The commission may receive other documentary evidence in the form of copies or excerpts or that which is incorporated by reference.

R. Hearings may be conducted by a hearing officer selected and appointed by

the commission. The hearing officer shall have the authority to administer oaths, may examine witnesses, and rule upon the admissibility of evidence and amendments to the pleadings. The hearing officer shall have the authority to recess any hearing from day to day.

S. The hearing officer shall have the responsibility and duty of assimilating testimony and evidence, compiling a written summary of the testimony and evidence, and presenting a proposed order to the commission.

T. At the close of evidence, each side will be allowed a reasonable amount of time to argue its case. This time will be allotted by the chairman or hearing officer.

U. The parties to an appeal shall be notified in writing, by certified mail and electronic mail, of the final decision by the commission. The taxpayer or assessor shall have thirty (30) days from entry of the Order to appeal to a court of competent jurisdiction.

V. The Tax Commission defines "entry" under La. R.S. 47:1998, as the mailing of the decision to the parties. Decisions by the Tax Commission are not entered or final until signed and placed in the mail to the parties.

W. Following the entry of a final decision, the commission may, at its discretion, grant the request of a taxpayer or assessor for a rehearing; provided the rehearing request is made in accordance with the Administrative Procedure Act.

X. Subpoenas for the attendance of witnesses or for the production of books, papers, accounts or documents for a hearing may be issued by the commission upon its own motion, or upon the written request of the taxpayer or assessor. No subpoena shall be issued until the party who wishes to subpoena the witness first deposits with the agency a sum of money sufficient to pay all fees and expenses to which a witness in a civil case is entitled pursuant to R.S. 13:3661 and R.S. 13:3671. Any subpoena duces tecum shall allow no less than five days to assimilate and to deliver said documents subpoenaed by the subpoena recipient. The form of subpoena attached hereto as Form SUBP.T-2 (found on the Tax Commission's website under General Forms), or a reasonable variation thereof, shall be filled out and presented with the subpoena request. Service of the subpoena may be accomplished by any of the methods prescribed by the Louisiana Administrative Procedure Act.

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

Z. A decision by the Tax Commission that determines the fair market value of a property shall be applied to subsequent tax years until reappraisal in a future mandated reappraisal year, unless there has been a change in the condition of the property that would justify reappraisal or a change in value. A change in value in subsequent tax years

for a property that the Tax Commission determined fair market value of, prior to a reappraisal year, shall serve as prima facie evidence of a prohibited reappraisal and shall create a rebuttable presumption against the assessment. The assessor must show that there has been a change in the condition of the property that would justify reappraisal or a change in value in a non-reappraisal year.

Form 3103.A
Exhibit A
Appeal to Louisiana Tax Commission
By Property Owner/Taxpayer or Assessor
For Real and Personal Property

La. Tax Commission
P. O. Box 66788
Baton Rouge, LA 70896
(225) 219-0339

Name: _____ Parish/District: _____
Property Owner/Taxpayer/Assessor

Address: _____ City, State, Zip: _____

Ward: _____ Assess./Tax Bill No.: _____ Appeal No.: _____ **Board of Review**

(Attach copy of complete appeal submitted to the Board of Review)

Address or Legal Description of Property Being Appealed. **Also, please identify building by place of business for convenience of appraisal.** _____

I hereby appeal the decision of the Board of Review on the assessment of the above described property pursuant to L.R.S. 47:1992. I timely filed my appeal as required by law.

The original Fair Market Value by the assessor was:

Land \$ _____ Improvement \$ _____ * Personal Property \$ _____
Total \$ _____

The proposed Fair Market Value by the taxpayer was (at the Board of Review);

Land \$ _____ Improvement \$ _____ * Personal Property \$ _____
Total \$ _____

The Fair Market Value determined by the Board of Review was:

Land \$ _____ Improvement \$ _____ * Personal Property \$ _____
Total \$ _____

* If you are not appealing personal property, leave this section blank.

Note: Both parties have the right to appeal the Board of Review's decision. If you disagree with the Board of Review's determination, you must file an appeal. The appeal of a decision of the Board of Review by one party is not an appeal of that decision from the other party. To protect your rights, if you disagree with the determination of the Board of Review, you should file an appeal to the Louisiana Tax Commission challenging the Board of Review's determination regardless of whether or not the other party has appealed that decision.

"PLEASE NOTE"

Appeals can be filed online.

www.latax.state.la.us

Appellant: _____ (Property Owner/Taxpayer/Assessor)
Address: _____

Telephone No.: _____

Email Address: _____

Date of Appeal _____

Form 3103.B
Exhibit B
Appointment of Taxpayer Agent
In
Louisiana Tax Commission
Ad Valorem Tax Appeal

I. Appellant Taxpayer:

Name _____
Address _____

Telephone Number _____
Email Address _____

II. Authorized Taxpayer Agent:

Name of Agent _____
Address _____

Telephone Number _____
Email Address _____

III. Scope of Authorized Appointment:

A. Duration:
_____ Tax Year _____ (Days, Months, etc.) _____ Until Revoked.

B. Agent Authority:

1. _____ General powers granted to represent taxpayer in all matters.
2. _____ Specified powers as listed.
 - (a.) _____ File notices of protest and present protests before the Louisiana Tax Commission.
 - (b.) _____ Receive confidential information filed by taxpayer.
 - (c.) _____ Negotiate and resolve disputed tax matters without further authorization.
 - (d.) _____ Represent taxpayer during appeal process.

C. Properties Authorized to Represent:

1. _____ All property.
2. _____ The following property only (give assessment number, and municipal address or legal description).

(Continue on attached pages as needed.)

IV. The undersigned owner or legally authorized corporate officer does hereby appoint the above named taxpayer agent as provided herein.

By: _____
Signature Date
Name _____
Address _____

Title or Position _____

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 Division of Administration, Tax Commission, LR 38:811 (March 2012), LR 41:682 (April 2015), LR 42:752 (May 2016).

§3105. Practice and Procedure for Public Service Properties Hearings

A. The Tax Commission or its designated representative, as provided by law, shall conduct hearings to consider the written protest of an appellant taxpayer. The appeal shall be filed within thirty (30) days after receipt of the Public Service Section's Certificate of Value. In order to institute a proceeding before the commission, the taxpayer shall file Form 3105.A and, if applicable Form 3103.B.

B.1. All filings to the Louisiana Tax Commission shall be filed, in proper form, consisting of an original and seven (7) copies on letter size paper, with the Office of the Administrator. All appeals and filings shall be deemed filed when deposited with the United States Postal Service and can be evidenced by proof of mailing by registered or certified mail.

2. The Office of the Administrator shall be sent one (1) "service copy" of all State Court, Federal Court, Appellate Court, and/or Supreme Court pleadings in which the LTC is named party in addition to Special Counsel for the LTC.

C. At the close of the time period for filing protests, the commission shall assign each case to the docket and notify the parties of the time and place of the hearing.

D. Ten (10) days prior to said hearings, the protesting taxpayer shall file a signed, pleading, specifying each respect in which the initial determination is contested, setting forth the specific basis upon which the protest is filed, together with a statement of the relief sought and seven (7) copies of all hearing exhibits to be presented; which shall be marked "Exhibit Taxpayer_____" and shall be consecutively numbered, indexed and bound. Legal memorandum submitted by the parties will be made part of the record of proceedings before the commission, but shall not be filed as exhibits to be offered into evidence for the hearing before the commission.

E. Every taxpayer, witness, attorney or other representative shall conduct themselves in all proceedings with proper dignity, courtesy and respect for the hearing

officer or the commission, and all other parties. Disorderly conduct will not be tolerated. Attorneys shall observe and practice the standards of ethical behavior prescribed for attorneys at law by the Louisiana Bar Association. Any taxpayer, witness, attorney or other representative may be excluded by the hearing officer or the commission of any hearing for such a period and upon such conditions as are just for violation of this rule.

F. Upon written notice by the commission, the parties and/or their attorneys or other representatives may be directed to meet and confer together by telephone or otherwise, prior to the hearings and/or prior to the setting of a date for a hearing, for the purpose of formulating issues and considering:

1. simplification of issues;
2. a limitation, where possible, of the number of witnesses;
3. possible consolidation of like protests;
4. the time required for presentations;
5. stipulations as to admissibility of exhibits;
6. submission of proposed findings of fact;
7. such other matters as may aid in the simplification of the proceedings and the disposition of the matters in controversy.

G. Actions requested and agreed upon at the conference shall be recorded in an appropriate statement by the taxpayer and filed with the commission seven (7) days prior to the hearing. In the event of a disagreement over any item discussed at the conference, the statement filed with the commission shall state the specific item as to which there is a disagreement, together with a brief summary of the nature of the disagreement.

H. A motion for consolidation of two or more protests, if made prior to hearing, shall be in writing, signed by the mover, his attorney or representative, and filed with the commission prior to the date set for the hearing. No two or more protests shall be consolidated or heard jointly without the consent of the taxpayer and by consent of the commission, unless the commission shall find that the two or more protest involve common questions of law and fact, and shall further find that separate hearings would result in unwarranted expenses, delays or substantial injustice.

I. All hearings shall be open to the public. All hearings shall be held in Baton Rouge, LA, unless the commission shall designate another place of hearing.

J. Hearings may be conducted by a hearing officer selected and appointed by the commission. The hearing officer shall have the authority to administer oaths, may examine witnesses and rule upon the admissibility of evidence and amendments to pleadings. The hearing officer shall have the authority to recess any hearing from day to day.

K. The hearing officer shall have the responsibility and duty of assimilating testimony and evidence, compiling a written summary of the testimony and evidence, and presenting a proposed order to the commission. The proposed order shall be served upon the protesting taxpayer by mailing of the notice of final decision by the commission.

L. The commission or hearing officer shall direct the taxpayer to enter their appearance on the record. In all proceedings, the protesting taxpayer shall open with a statement and/or argument. After the protesting taxpayer has presented all its evidence, the commission or hearing officer may call upon any witness or the staff of the commission for further material or relevant evidence upon any issue.

M. Upon written notice by the commission the parties or their attorneys, or other representative, may be directed to file legal memorandums with the commission seven (7) days prior to the hearing. The legal memorandum shall address in a concise manner the legal issues presented in the appeal to the commission together with a statement of any legal authority supporting the party's position.

N. Any evidence which would be admissible under the Louisiana Rules of Evidence shall be deemed admissible by the commission. The Louisiana Rules of Evidence shall be applied liberally in any proceeding before the commission. Either party may object to evidence not previously disclosed by the opposing party. The commission may exclude evidence, which is deemed by the commission to be incompetent, immaterial or unduly repetitious.

O. Any party, with leave of the commission or hearing officer, may present prepared sworn deposition testimony of a witness, either narrative or in question and answer form, which shall be incorporated into the record as if read by the witness. The opposing party will be allowed to cross-examine the witness and/or submit any sworn testimony given by the witness in the deposition. Seven (7) copies of the prepared deposition testimony shall be filed with the commission.

P. The commission or hearing officer shall have the right in any proceeding to limit the number of witnesses whose testimony is merely cumulative.

Q. Subpoenas for the attendance of witnesses or for the production of books, papers, accounts or documents for a hearing may be issued by the commission upon its own motion, or upon the written request of the taxpayer. No subpoena shall be issued until the party who wishes to subpoena the witness first deposits with the agency a sum of

money sufficient to pay all fees and expenses to which a witness in a civil case is entitled pursuant to R.S. 13:3661 and R.S. 13:3671. Any subpoena duces tecum shall allow no less than five days to assimilate and to deliver said documents subpoenaed by the subpoena recipient. The form of subpoena attached hereto as Form SUBP.T-2 (found on the Tax Commission's website under General Forms), or a reasonable variation thereof, shall be filled out and presented with the subpoena request. Service of the subpoena may be accomplished by any of the methods prescribed by the Louisiana Administrative Procedure Act.

R. The parties to an appeal shall be notified in writing by certified mail of the final decision of the commission. The taxpayer shall have thirty (30) days from receipt of the Order to appeal to a court of competent jurisdiction.

S. The word "commission" as used herein refers to the chairman and the members or its delegate appointed to conduct the hearings.

LTC Docket No. _____

Form 3105.A
Exhibit A

Appeal to Louisiana Tax Commission
by Taxpayer

La. Tax Commission
P. O. Box 66788
Baton Rouge, LA 70896
(225) 925-7830

For Public Service Property

Taxpayer Name: _____

Address: _____

City, State, Zip: _____

Circle one Industry:

Airline Boat/Barge Co-op Electric Pipeline Railcar Railroad Telephone

The Fair Market Value as determined by the Public Service Section of the Louisiana Tax Commission is:

Total \$ _____

I am requesting that the Fair Market Value be fixed at:

Total \$ _____

I understand that property is assessed at a percentage of fair market value which means the price for the property which would be agreed upon between a willing and informed buyer and a willing and informed seller under usual and ordinary circumstances, the highest price the property would bring on the open market if exposed for sale for a reasonable time.

Appellant: _____
Address: _____

Telephone No.: _____
Email Address: _____

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

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 23:209 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:493 (March 1998), LR 25:320 (February 1999), LR 26:513 (March 2000), LR 30:492 (March 2004), LR 31:723 (March 2005), LR 32:438 (March 2006), LR 33:499 (March 2007), LR 34:689 (April 2008), LR 36:782 (April 2010), amended by the Division of Administration, Tax Commission, LR 38:812 (March 2012), LR 41:683 (April 2015).

§3106. Practice and Procedure for the Appeal of Bank Assessments

A. The Tax Commission or its designated representative, as provided by law, shall conduct hearings to consider the written protest of an appellant taxpayer. The appeal shall be filed within thirty (30) days of the dated Certificate of Value to the taxpayer. In order to institute a proceeding before the commission, the taxpayer shall file Form 3106.A and, if applicable Form 3103.B.

B. All filings to the Louisiana Tax Commission shall be filed with the Office of the Administrator. They shall be deemed filed only when actually received, in proper form. All filings shall be in the form of an original and seven (7) copies on letter size paper.

1. The Office of the Administrator shall be sent one (1) "service copy" of all State Court, Federal Court, Appellate Court, and/or Supreme Court pleadings in which the LTC is named party in addition to Special Counsel for the LTC.

C. At the close of the time period for filing protests, the commission shall assign each case to the docket and notify the parties of the time and place of the hearing.

D. Ten (10) days prior to said hearings, the protesting taxpayer shall file a signed, pleading, specifying each respect in which the initial determination is contested, setting forth the specific basis upon which the protest is filed, together with a statement of the relief sought and seven (7) copies of all hearing exhibits to be presented; which shall be marked "Exhibit Taxpayer_____" and shall be consecutively numbered, indexed and bound. Legal memorandum submitted by the parties will be made part of the record of proceedings before the commission, but shall not be filed as exhibits to be offered into evidence for the hearing before the commission.

E. Every taxpayer, witness, attorney or other representative shall conduct themselves in all proceedings with proper dignity, courtesy and respect for the hearing officer or the commission, and all other parties. Disorderly conduct will not be tolerated. Attorneys shall observe and practice the standards of ethical behavior prescribed for attorneys at law by the Louisiana Bar Association. Any taxpayer, witness, attorney or other

representative may be excluded by the hearing officer or the commission of any hearing for such a period and upon such conditions as are just for violation of this rule.

F. Upon written notice by the commission, the parties and/or their attorneys or other representatives may be directed to meet and confer together by telephone or otherwise, prior to the hearings and/or prior to the setting of a date for a hearing, for the purpose of formulating issues and considering:

1. simplification of issues;
2. a limitation, where possible, of the number of witnesses;
3. possible consolidation of like protests;
4. the time required for presentations;
5. stipulations as to admissibility of exhibits;
6. submission of proposed findings of fact;
7. such other matters as may aid in the simplification of the proceedings and the disposition of the matters in controversy.

G. Actions requested and agreed upon at the conference shall be recorded in an appropriate statement by the taxpayer and filed with the commission seven (7) days prior to the hearing. In the event of a disagreement over any item discussed at the conference, the statement filed with the commission shall state the specific item as to which there is a disagreement, together with a brief summary of the nature of the disagreement.

H. A motion for consolidation of two or more protests, if made prior to hearing, shall be in writing, signed by the mover, his attorney or representative, and filed with the commission prior to the date set for the hearing. No two or more protests shall be consolidated or heard jointly without the consent of the taxpayer and by consent of the commission, unless the commission shall find that the two or more protest involve common questions of law and fact, and shall further find that separate hearings would result in unwarranted expenses, delays or substantial injustice.

I. All hearings shall be open to the public. All hearings shall be held in Baton Rouge, LA, unless the commission shall designate another place of hearing.

J. Hearings may be conducted by a hearing officer selected and appointed by the commission. The hearing officer shall have the authority to administer oaths, may examine witnesses and rule upon the admissibility of evidence and amendments to

pleadings. The hearing officer shall have the authority to recess any hearing from day to day.

K. The hearing officer shall have the responsibility and duty of assimilating testimony and evidence, compiling a written summary of the testimony and evidence, and presenting a proposed order to the commission. The proposed order shall be served upon the protesting taxpayer by mailing of the notice of final decision by the commission.

L. The commission or hearing officer shall direct the taxpayer to enter their appearance on the record. In all proceedings, the protesting taxpayer shall open with a statement and/or argument. After the protesting taxpayer has presented all its evidence, the commission or hearing officer may call upon any witness or the staff of the commission for further material or relevant evidence upon any issue.

M. The hearing shall be conducted informally. It will be the responsibility of the taxpayer or assessor to retain the services of an official reporter for a scheduled hearing should either anticipate the need for a transcript. The Tax Commission shall be notified within three (3) business days, prior to the scheduled hearing that an official reporter will be in attendance.

N. Upon written notice by the commission the parties or their attorneys, or other representative, may be directed to file legal memorandums with the commission seven (7) days prior to the hearing. The legal memorandum shall address in a concise manner the legal issues presented in the appeal to the commission together with a statement of any legal authority supporting the party's position.

O. Any evidence which would be admissible under the Louisiana Rules of Evidence shall be deemed admissible by the commission. The Louisiana Rules of Evidence shall be applied liberally in any proceeding before the commission. Either party may object to evidence not previously disclosed by the opposing party. The commission may exclude evidence, which is deemed by the commission to be incompetent, immaterial or unduly repetitious.

P. Any party, with leave of the commission or hearing officer, may present prepared sworn deposition testimony of a witness, either narrative or in question and answer form, which shall be incorporated into the record as if read by the witness. The opposing party will be allowed to cross-examine the witness and/or submit any sworn testimony given by the witness in the deposition. Seven (7) copies of the prepared deposition testimony shall be filed with the commission.

Q. The commission or hearing officer shall have the right in any proceeding to limit the number of witnesses whose testimony is merely cumulative.

R. Subpoenas for the attendance of witnesses or for the production of books,

papers, accounts or documents for a hearing may be issued by the commission upon its own motion, or upon the written request of the taxpayer. No subpoena shall be issued until the party who wishes to subpoena the witness first deposits with the agency a sum of money sufficient to pay all fees and expenses to which a witness in a civil case is entitled pursuant to R.S. 13:3661 and R.S. 13:3671. Any subpoena duces tecum shall allow no less than five days to assimilate and to deliver said documents subpoenaed by the subpoena recipient. The form of subpoena attached hereto as Form SUBP.T-2 (found on the Tax Commission's website under General Forms), or a reasonable variation thereof, shall be filled out and presented with the subpoena request. Service of the subpoena may be accomplished by any of the methods prescribed by the Louisiana Administrative Procedure Act.

S. The parties to an appeal shall be notified in writing by certified mail of the final decision of the commission. The taxpayer shall have thirty (30) days from receipt of the Order to appeal to a court of competent jurisdiction.

T. The word "commission" as used herein refers to the chairman and the members or its delegate appointed to conduct the hearings.

LTC Docket No. _____

Form 3106.A

Appeal to Louisiana Tax Commission by Taxpayer

LA Tax Commission
P. O. Box 66788
Baton Rouge, LA 70896
(225) 925-7830

For Bank Stock Assessments

Name: _____ Parish/District: _____

Taxpayer

Address: _____ City, State, Zip: _____

Address or Legal Description of Property Being Appealed _____

The Fair Market Value of the Administrative Section of the Louisiana Tax Commission is:

\$ _____

I am requesting that the Fair Market Value be fixed at:

\$ _____

Appellant: _____
Address: _____

Telephone No.: _____

Date: _____

Email Address: _____

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 33:499 (March 2007), LR 34:690 (April 2008), LR 36:782 (April 2010), amended by the Division of Administration, Tax Commission, LR 38:812 (March 2012), LR 41:683 (April 2015).

§3107. Practice and Procedure for the Appeal of Insurance Credit Assessments

A. The Tax Commission or its designated representative, as provided by law, shall conduct hearings to consider the written protest of an appellant taxpayer. The appeal shall be filed within thirty (30) days of the dated Certificate of Value to the taxpayer. In order to institute a proceeding before the commission, the taxpayer shall file Form 3107.A and, if applicable Form 3103.B.

B. All filings to the Louisiana Tax Commission shall be filed with the Office of the Administrator. They shall be deemed filed only when actually received, in proper form. All filings shall be in the form of an original and seven (7) copies on letter size paper.

1. The Office of the Administrator shall be sent one (1) "service copy" of all State Court, Federal Court, Appellate Court, and/or Supreme Court pleadings in which the LTC is named party in addition to Special Counsel for the LTC.

C. At the close of the time period for filing protests, the commission shall assign each case to the docket and notify the parties of the time and place of the hearing.

D. Ten (10) days prior to said hearings, the protesting taxpayer shall file a signed, pleading, specifying each respect in which the initial determination is contested, setting forth the specific basis upon which the protest is filed, together with a statement of the relief sought and seven (7) copies of all hearing exhibits to be presented; which shall be marked "Exhibit Taxpayer_____" and shall be consecutively numbered, indexed and bound. Legal memorandum submitted by the parties will be made part of the record of proceedings before the commission, but shall not be filed as exhibits to be offered into evidence for the hearing before the commission.

E. Every taxpayer, witness, attorney or other representative shall conduct themselves in all proceedings with proper dignity, courtesy and respect for the hearing officer or the commission, and all other parties. Disorderly conduct will not be tolerated. Attorneys shall observe and practice the standards of ethical behavior prescribed for attorneys at law by the Louisiana Bar Association. Any taxpayer, witness, attorney or other representative may be excluded by the hearing officer or the commission of any hearing for such a period and upon such conditions as are just for violation of this rule.

F. Upon written notice by the commission, the parties and/or their attorneys or

other representatives may be directed to meet and confer together by telephone or otherwise, prior to the hearings and/or prior to the setting of a date for a hearing, for the purpose of formulating issues and considering:

1. simplification of issues;
2. a limitation, where possible, of the number of witnesses;
3. possible consolidation of like protests;
4. the time required for presentations;
5. stipulations as to admissibility of exhibits;
6. submission of proposed findings of fact;
7. such other matters as may aid in the simplification of the proceedings and the disposition of the matters in controversy.

G. Actions requested and agreed upon at the conference shall be recorded in an appropriate statement by the taxpayer and filed with the commission seven (7) days prior to the hearing. In the event of a disagreement over any item discussed at the conference, the statement filed with the commission shall state the specific item as to which there is a disagreement, together with a brief summary of the nature of the disagreement.

H. A motion for consolidation of two or more protests, if made prior to hearing, shall be in writing, signed by the mover, his attorney or representative, and filed with the commission prior to the date set for the hearing. No two or more protests shall be consolidated or heard jointly without the consent of the taxpayer and by consent of the commission, unless the commission shall find that the two or more protest involve common questions of law and fact, and shall further find that separate hearings would result in unwarranted expenses, delays or substantial injustice.

I. All hearings shall be open to the public. All hearings shall be held in Baton Rouge, LA, unless the commission shall designate another place of hearing.

J. Hearings may be conducted by a hearing officer selected and appointed by the commission. The hearing officer shall have the authority to administer oaths, may examine witnesses and rule upon the admissibility of evidence and amendments to pleadings. The hearing officer shall have the authority to recess any hearing from day to day.

K. The hearing officer shall have the responsibility and duty of assimilating

testimony and evidence, compiling a written summary of the testimony and evidence, and presenting a proposed order to the commission. The proposed order shall be served upon the protesting taxpayer by mailing of the notice of final decision by the commission.

L. The commission or hearing officer shall direct the taxpayer to enter their appearance on the record. In all proceedings, the protesting taxpayer shall open with a statement and/or argument. After the protesting taxpayer has presented all its evidence, the commission or hearing officer may call upon any witness or the staff of the commission for further material or relevant evidence upon any issue.

M. The hearing shall be conducted informally. It will be the responsibility of the taxpayer or assessor to retain the services of an official reporter for a scheduled hearing should either anticipate the need for a transcript. The Tax Commission shall be notified within three (3) business days, prior to the scheduled hearing that an official reporter will be in attendance.

N. Upon written notice by the commission the parties or their attorneys, or other representative, may be directed to file legal memorandums with the commission seven (7) days prior to the hearing. The legal memorandum shall address in a concise manner the legal issues presented in the appeal to the commission together with a statement of any legal authority supporting the party's position.

O. Any evidence which would be admissible under the Louisiana Rules of Evidence shall be deemed admissible by the commission. The Louisiana Rules of Evidence shall be applied liberally in any proceeding before the commission. Either party may object to evidence not previously disclosed by the opposing party. The commission may exclude evidence, which is deemed by the commission to be incompetent, immaterial or unduly repetitious.

P. Any party, with leave of the commission or hearing officer, may present prepared sworn deposition testimony of a witness, either narrative or in question and answer form, which shall be incorporated into the record as if read by the witness. The opposing party will be allowed to cross-examine the witness and/or submit any sworn testimony given by the witness in the deposition. Seven (7) copies of the prepared deposition testimony shall be filed with the commission.

Q. The commission or hearing officer shall have the right in any proceeding to limit the number of witnesses whose testimony is merely cumulative.

R. Subpoenas for the attendance of witnesses or for the production of books, papers, accounts or documents for a hearing may be issued by the commission upon its own motion, or upon the written request of the taxpayer. No subpoena shall be issued until the party who wishes to subpoena the witness first deposits with the agency a sum of money sufficient to pay all fees and expenses to which a witness in a civil case is entitled

pursuant to R.S. 13:3661 and R.S. 13:3671. Any subpoena duces tecum shall allow no less than five days to assimilate and to deliver said documents subpoenaed by the subpoena recipient. The form of subpoena attached hereto as Form SUBP.T-2 (found on the Tax Commission's website under General Forms), or a reasonable variation thereof, shall be filled out and presented with the subpoena request. Service of the subpoena may be accomplished by any of the methods prescribed by the Louisiana Administrative Procedure Act.

S. The parties to an appeal shall be notified in writing by certified mail of the final decision of the commission. The taxpayer shall have thirty (30) days from receipt of the Order to appeal to a court of competent jurisdiction.

T. The word "commission" as used herein refers to the chairman and the members or its delegate appointed to conduct the hearings.

LTC Docket No. _____

Form 3107.A

Appeal to Louisiana Tax Commission by Taxpayer

LA Tax Commission
P. O. Box 66788
Baton Rouge, LA 70896
(225) 925-7830

For Insurance Assessments

Name: _____ Parish/District: _____

Taxpayer

Address: _____ City, State, Zip: _____

Address or Legal Description of Property Being Appealed _____

The Fair Market Value of the Administrative Section of the Louisiana Tax Commission is:

\$ _____

I am requesting that the Fair Market Value be fixed at:

\$ _____

Appellant: _____

Address: _____

Telephone No.: _____

Date: _____

Email Address: _____

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 33:501 (March 2007), LR 34:690 (April 2008), LR 36:782 (April 2010), amended by the Division of Administration, Tax Commission, LR 38:812 (March 2012), LR 41:683 (April 2015).