

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.

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).

2. A property owner or authorized agent of the property owner may make a written request for notice of the current year's assessment of the property of which that person is the owner, however, such request shall be made no sooner than the first day of June of that year, and such request shall be received by the assessor of the parish or district in which the property is located no later than June fifteenth of that same year. The authorized agent of the property owner shall provide with the request for the assessment, written authorization from the property owner for that agent to act as the authorized agent of the property owner in the request of the notice of an assessment. The property owner or the authorized agent of the property owner shall provide to the assessor at the time of the mailing of the notice, appropriate means for the return of the notice such as a self-addressed stamped envelope of sufficient size and adequate postage to hold the notice requested. The assessor, at no cost to him, shall deliver to the property owner or the authorized agent of the property owner through the means provided a written notice of the assessed value of the property no later than the close of business on the third day for inspection of the assessment lists.

3. Any property owner or agent who has requested notice of assessed value pursuant to Paragraph 2. of this Subchapter may also provide an email address to the assessor. If an email address is provided within the period specified in Paragraph 2. of this Subchapter, the assessor shall email written notice of the assessed value of the related property on the first day for the inspection of the assessment lists.

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. This notice shall include the following: **"PLEASE NOTE:** You must submit all information concerning the value of your property to your assessor before the deadline for filing an appeal with the Board of Review. The failure to submit such information may prevent you from relying on that information should you protest your value."

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. The Louisiana Tax Commission requests and recommends that the Board of Review maintain the certified list on its website or through other publicly available digital means.

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 3102/3103.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 registered or certified mail. The Board of Review shall include an Appeal Form 3102/3103.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 thirty (30) calendar days of the earlier of: (1) actual delivery of the Board of Review decision, or (2) written transmission of the Board of Review notice of determination. The Board of Review shall record and report the method of transmission and the date of written transmission to the Louisiana Tax Commission. Either the taxpayer, the parish assessor, and/or a bona fide representative of an affected tax recipient body 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.

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.

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 3102/3103.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) 219-0339.

Property Owner/Taxpayer:

Address: _____

Telephone No.: _____

Email Address: _____

PLEASE NOTE: You must submit all information concerning the value of your property to your assessor before the deadline for filing an appeal with the Board of Review. The failure to submit such information may prevent you from relying on that information should you protest your value.

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), LR 42:751 (May 2016), LR 43:657 (April 2017), LR 45:538 (April 2019).

**§3102. Appeals to the Louisiana Tax Commission
(for appeals filed before January 1, 2022)**

The following procedure and rules shall apply and govern all appeals filed with the Louisiana Tax Commission before January 1, 2022.

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.1. An appeal to the Louisiana Tax Commission shall be filed with the commission within thirty (30) calendar days after the Board of Review's written decision is properly sent. In order to institute a proceeding before the commission, the taxpayer, assessor, or bona fide representative of a tax recipient body shall file Form 3102/3103.A and, if applicable, Form 3102/3103.B. The applicant must include a copy of the Board of Review's written decision and notification letter with the Form 3102/3103.A. All appeals 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. Appeals may also be filed electronically on the Tax Commission's website.

2. Appeals filed by a taxpayer shall be docketed and captioned as follows:

STATE OF LOUISIANA
LOUISIANA TAX COMMISSION

Taxpayer

v.

Assessor and Parish Board of Review

DOCKET NO. _____

3. Appeals filed by an assessor shall be docketed and captioned as follows:

STATE OF LOUISIANA
LOUISIANA TAX COMMISSION

Assessor

v.

Taxpayer and Parish Board of Review

DOCKET NO. _____

4. Appeals filed by a bona fide representative of a tax recipient body shall be docketed and captioned as follows:

STATE OF LOUISIANA
LOUISIANA TAX COMMISSION

Tax Recipient Body

v.

Assessor, Taxpayer, and Parish Board of Review

DOCKET NO. _____

C.1. Except as otherwise provided, an original and seven (7) copies of all filings, including pleadings and exhibits, shall be filed with the commission.

2. All pleadings are to be signed by the individual who files them, and shall include the capacity in which the individual is acting, the individual's mailing address, and telephone number.

3. The signing of the pleading will be construed to be the individual's statement that the individual is duly authorized to represent the taxpayer, that the allegations of the petition are true and correct to the best of the individual's information and belief and that the capacity in which the individual acts is properly stated.

4. All pleadings shall be accompanied by a Certificate of Service certifying that such pleadings have been served on all opposing parties or parties in interest in the case, and shall include the manner of service.

5. All pleadings shall reflect the caption set forth in Section B.

6. All filings to the Louisiana Tax Commission shall be on letter size paper.

7. Any filing that consists of fifty (50) pages or less shall be filed in electronic/digital form only.

8. Any filing that consists of more than fifty (50) pages shall be filed in electronic/digital form, along with the printed original and seven (7) copies.

9. Motions and Exceptions shall be in writing, shall be accompanied by an order or rule setting them from hearing and shall be served in accordance with these rules.

10. Motions, Rules and Exceptions may be heard by the commission by special setting, or referred to the merits of the case at the discretion of the commission.

11. The Tax Commission may issue discovery and filing deadlines through a case management scheduling order.

D.1. All parties shall receive notice of the scheduling of an appeal hearing at least sixty (60) days prior to the scheduled hearing date. However, if an appeal hearing is continued or rescheduled, each party shall receive notice at least thirty (30) days prior to the new hearing date.

2. In addition to the initial filing of Forms 3102/3103.A and 3102/3103.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. The applicant shall file and serve on the opposing party at least forty-five (45) days prior to the scheduled hearing date all documents and papers that may be offered into evidence at the hearing. The applicant 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 and/or modification of the original assessment.

5. The respondent shall file and serve on the opposing party at least thirty (30) 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. It is the Tax Commission's policy to accept all pre-filed exhibits into the record, however, either party may object to the submission of any of the opposing parties' exhibits. Such objection(s) must be made at the beginning of the appeal hearing. The Tax Commission reserves the right to take such objections under advisement and/or to defer the objections to the merits of the appeal. Absent a timely objection, all timely filed exhibits are deemed admitted.

7. 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.

8. Any party, including the taxpayer, assessor, and/or Tax Commission, may request, in writing, that all parties disclose witnesses that may be called to testify at the appeal hearing. Such a request must be made not less than twenty (20) days prior to the hearing and if such a request is made, all parties must disclose, in writing, all witnesses that may be called to testify as follows: the applicant must make such disclosure at least fifteen (15) days prior to the hearing and the respondent must make such disclosure at least eight (8) days prior to the hearing. The admissibility of rebuttal witnesses will be evaluated by the commission on a case-by-case basis.

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, through either the administrator or Counsel to 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. Upon written notice by the commission, through either the administrator or Counsel to the Commission, the parties or their attorneys or other representative may be directed to file memoranda with the commission. The legal memorandum shall address in a concise manner the issues presented in the appeal to the commission together with a statement of any authority supporting the party's position.

H. 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.

I. 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, through an immediate family member, an attorney, or Registered Tax Representative as herein defined below; 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, Power of Attorney" (Form 3102/3103.B).

1. Registered Tax Representative is a person who represents another person at a proceeding before the Louisiana Tax Commission. The term does not include:

a. the owner of the property or person liable for the taxes that is the subject of the appeal;

b. an immediate family member of the owner of the property;

c. a permanent full-time employee of the owner of the property or person liable for the taxes who is the subject of the appeal;

d. representatives of local units of government appearing on behalf of the unit or as the authorized representative of another unit;

e. a certified public accountant, when the certified public accountant is representing a client in a matter that relates only to personal property taxation; or

f. an attorney who is a member in good standing of the Louisiana bar or any person who is a member in good standing of any other state bar and who has been granted leave by the board to appear pro hac vice.

2. To serve as a Registered Tax Representative, a person must:

- a. be properly registered with the commission;
- b. be at least eighteen (18) years of age;
- c. have fully complied with all rules adopted by the commission regarding professional conduct and ethical considerations;
- d. have read and is familiar with all rules and regulations promulgated by the commission; and
- e. have a copy of a properly executed power of attorney from the taxpayer on the form prescribed by the commission on file before a hearing will be scheduled.

J. 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.

K. 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.

L. 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.

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 no later than three (3) business days prior to the scheduled hearing that an official reporter will be in attendance, and the commission shall be furnished a copy of the transcript, at no cost to the commission.

N. Witness testimony is permitted, and all witnesses shall be placed under oath at the onset of each hearing. However, the commission may limit the number of witnesses and limit the allotment of time for such testimony. The commission may permit live witness testimony via videoconference. All witnesses are subject to cross examination by any party.

O. Absent a timely objection, 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 also exclude evidence, which is deemed by the commission to be incompetent, immaterial or unduly repetitious.

P. 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.

Q. 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.

R. 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.

S. 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.

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

U. 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.

V. 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.

W. 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.

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

Y. A decision by the Tax Commission that determines the fair market value of real property shall be applied to subsequent tax years until reappraisal in a future mandated reappraisal year, unless there has been a change in the physical condition of the property that would justify reappraisal or a change in value. Nothing in this Subparagraph shall be interpreted or applied to limit an assessor's ability or obligation to reduce an assessment due to a change in the condition of the property or under La. R.S. 47:1978.1.

Z. Any notice, correspondence, order, directive, or similar communication issued by the commission may be by U.S. Mail and/or electronic mail.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:1989 and R.S. 47:1992.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Division of Administration, Tax Commission, LR.

**§3103. Appeals to the Louisiana Tax Commission
(for appeals filed on or after January 1, 2022)**

The following procedure and rules shall apply and govern all appeals filed with the Louisiana Tax Commission on or after January 1, 2022.

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. Constitutional Article VII, Section 18(E).

B.1. An appeal to the commission shall be filed with the commission within thirty (30) calendar days of the earlier of: (1) the Board of Review's written decision is properly sent to the taxpayer and assessor, or (2) actual delivery of the Board of Review's determination, whether electronic or otherwise. In order to institute a proceeding before the commission, the taxpayer, assessor, or bona fide representative of a tax recipient body

shall file Form 3102/3103.A and, if applicable, Form 3102/3103.B. The applicant must include a copy of the Board of Review's written decision and notification letter with the Form 3102/3103.A. All appeals 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. Appeals may also be filed electronically on the commission's website. The commission may summarily dismiss an appeal not timely filed with all required documents.

2. In addition to Forms 3102/3103.A and 3102/3103.B, the applicant may attach any additional documents or pleadings containing further information concerning the appeal.

3. Appeals filed by a taxpayer shall be docketed and captioned as follows:

STATE OF LOUISIANA
LOUISIANA TAX COMMISSION

Taxpayer

v.

Assessor and Parish Board of Review

DOCKET NO. _____

4. Appeals filed by an assessor shall be docketed and captioned as follows:

STATE OF LOUISIANA
LOUISIANA TAX COMMISSION

Assessor

v.

Taxpayer and Parish Board of Review

DOCKET NO. _____

5. Appeals filed by a bona fide representative of a tax recipient body shall be docketed and captioned as follows:

STATE OF LOUISIANA
LOUISIANA TAX COMMISSION

Tax Recipient Body

v.

Assessor, Taxpayer, and Parish Board of Review

DOCKET NO. _____

C.1. Except as otherwise provided, an original and seven (7) copies of all filings, including pleadings and exhibits, shall be filed with the commission.

2. All pleadings are to be signed by the individual who files them, and shall include the capacity in which the individual is acting, the individual's mailing address, and telephone number.

3. The signing of the pleading will be construed to be the individual's statement that the individual is duly authorized to represent the property owner, that the allegations of the petition are true and correct to the best of the individual's information and belief and that the capacity in which the individual acts is properly stated.

4. All pleadings shall be accompanied by a Certificate of Service certifying that such pleadings have been served on all opposing parties or parties in interest in the case and shall include the manner of service.

5. All pleadings shall reflect the caption set forth in Section B.

6. All filings to the commission shall be on letter size paper.

7. Any filing that consists of fifty (50) pages or less shall be filed in electronic/digital form only.

8. Any filing that consists of more than fifty (50) pages shall be filed in electronic/digital form, along with the printed original and seven (7) copies.

9. Motions and Exceptions shall be in writing, shall be accompanied by an order or rule setting them for hearing and shall be served in accordance with these rules.

10. The commission may issue discovery and filing deadlines through a case management scheduling order.

11. In computing a period of time allowed or prescribed in this Subchapter or by order of the commission, the date of the act, event, or default after which the period begins to run is not to be included. The last day of the period is to be included, unless it is a legal holiday, in which event the period runs until the end of the next day which is not a legal holiday.

12. At the discretion of the commission, Motions, Objections, Rules, and/or Exceptions may be heard by the commission by special setting, referred to the merits of the case, or summarily adjudicated.

13. Upon written notice by the commission, through either the

administrator or Counsel to the Commission, the parties or their attorneys or other representative may be directed to file memoranda with the commission. The legal memorandum shall address in a concise manner the issues presented in the appeal to the commission together with a statement of any authority supporting the party's position.

D.1. Except as otherwise provided, the review of the correctness of an assessment is confined to review of evidence presented to the assessor prior to the deadline for filing a complaint with the Board of Review.

2. The taxpayer shall pre-file all documentary evidence with the commission in accordance with these rules, or any case management scheduling order adopted by the commission.

3. If a taxpayer pre-files evidence which the assessor contends was not presented prior to the deadline for filing a complaint with the Board of Review, then the assessor shall file a written objection into the record. If maintained, the assessor's written objection should include a complete copy of the individual file/log as recommended in Section 213.G. The failure by the assessor to timely file a written objection shall be deemed a waiver. Such waiver shall be deemed to be good reason and shall operate to permit consideration of all evidence timely pre-filed by the taxpayer.

4. If the assessor timely objects to the pre-filed evidence by a taxpayer, the taxpayer may (1) respond to the objection on the basis that the evidence is deemed to have been submitted pursuant to the commission's Rules, (2) respond to the objection on the basis that the evidence was timely submitted to the assessor, (3) respond to the objection on the basis that there are good reason(s) for the failure to timely submit such evidence, and/or (4) respond to the objection on the basis that the evidence is otherwise admissible and permitted under these rules or La. R.S. 47:1989.

5. The commission may order that a hearing be held regarding the assessor's objection(s) to the taxpayer's pre-filed exhibits.

6. If the assessor's objection is overruled on the basis that there are good reason(s) for the failure to timely submit such evidence, the commission may order that the assessor consider the additional evidence. Within fifteen (15) days of the commission's order to consider additional evidence, the assessor may modify an assessment and shall notify the commission and taxpayer of such a modification.

7. In all real property appeals, the commission may independently appraise the property utilizing the criteria set forth in La. R.S. 47:2323.

8. A finding of "good reason" under La. R.S. 47:1989(C)(2)(a) may be impacted by any party's failure to comply with any of the commission's Rules and Regulations, including the requirements of Section 3101 and Section 307.A. "Good

reason” under La. R.S. 47:1989(C)(2)(a) shall not include a taxpayer’s intentional withholding of evidence. Nothing in these Rules should be interpreted or applied to limit a finding of “good reason” in other circumstances.

9. Publicly available information, data, reports, resources, and/or guides is deemed to have been “presented” to the assessor prior to the close of the deadline for filing a complaint with the Board of Review.

E.1. 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, through an immediate family member, an attorney, or Registered Tax Representative as herein defined below; 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 provide for on “Exhibit B. Power of Attorney” (Form 3102/3103.B).

2. Registered Tax Representative is a person who represents another person at a proceeding before the commission. The term does not include:

- a. the owner of the property or person liable for the taxes that is the subject of the appeal;
- b. an immediate family member of the owner of the property;
- c. a permanent full-time employee of the owner of the property or person liable for the taxes who is the subject of the appeal;
- d. representatives of local units of government appearing on behalf of the unit or as the authorized representative of another unit;
- e. a certified public accountant, when the certified public accountant is representing a client in a matter that relates only to personal property taxation; or
- f. an attorney who is a member in good standing of the Louisiana Bar or any person who is a member in good standing of any other state bar and who has been granted leave by the board to appear pro hac vice.

3. To serve as a Registered Tax Representative, a person must:

- a. be properly registered with the commission;
- b. be at least eighteen (18) years of age;

c. have fully complied with all rules adopted by the commission regarding professional conduct and ethical considerations;

d. have read and is familiar with all rules and regulations promulgated by the commission; and

e. have a copy of a properly executed power of attorney from the taxpayer on the form prescribed by the commission on file before a hearing will be scheduled.

4. The commission may deny any attorney or tax representative from representing any parties before the commission for failure to comply with La. R.S. 47:1998(l), which provides, in part: "The Louisiana Tax Commission shall receive a copy of every filing in a suit under this Section[.]".

F. 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.

G.1. The commission shall conduct an evidentiary hearing to evaluate the correctness of the Board of Review's determination. However, if the Board of Review affirmed the original assessment/value, the commission shall evaluate the original assessment/value by the assessor. The commission will not accept or consider any evidence not permitted under La. R.S. 47:1989.

2. All parties shall receive notice of the scheduling of an appeal hearing at least sixty (60) days prior to the scheduled hearing date. However, if an appeal hearing is continued or rescheduled, each party shall receive notice at least thirty (30) days prior to the new hearing date.

3. 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.

4. 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 commission shall be notified no later than three (3) business days prior to the scheduled hearing that an official reporter will be in attendance, and shall be furnished a copy of the transcript. By motion of any party, such a transcript may be made part of the commission's administrative record.

5. Any party may request a continuance of a scheduled hearing. Except as otherwise provided, a request for continuance must be made in writing and filed and served on the opposing parties at least fifteen (15) days prior to the scheduled hearing date, unless good cause can be shown why this deadline 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.

6. Except as otherwise provided in the commission's Rules or by order of the commission, the applicant shall file and serve on the opposing party at least forty-five (45) days prior to the scheduled hearing date all documents and papers that may be offered into evidence at the hearing.

7. Except as otherwise provided in the commission's Rules or by order of the commission, the respondent shall file written objections to any of the applicant's pre-filed exhibits at least thirty (30) days prior to the scheduled hearing date. The failure to timely file a written objection may be deemed a waiver.

8. Except as otherwise provided in the commission's Rules or by order of the commission, the respondent shall file and serve on the opposing party at least thirty (30) days prior to the scheduled hearing date all documents and papers that may be offered into evidence at the hearing.

9. Except as otherwise provided in the commission's Rules or by order of the commission, any party, including the taxpayer, assessor, and/or commission, may request, in writing, that all parties disclose witnesses that may be called to testify at the appeal hearing. Such a request must be made not less than fifty-five (55) days prior to the hearing and if such a request is made, all parties must disclose, in writing, the actual identity of any witnesses that may be called to testify as follows: the applicant must make such disclosure at least forty-five (45) days prior to the hearing and the respondent must make such disclosure at least thirty (30) days prior to the hearing. The admissibility of rebuttal witnesses will be evaluated by the commission on a case-by-case basis.

10. If a taxpayer appeals the Board of Review's decision on the basis that the assessor appraised the subject 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.

11. If a taxpayer appeals the Board of Review's decision on the basis that the assessor inequitably assessed the subject property as compared to similarly situated comparable properties, then the taxpayer must submit evidence of such an inequity, and the assessor shall be prepared to respond to such evidence.

12. Notwithstanding Section 3103.D.1., or any other provision to the contrary, witness testimony is permitted, and all witnesses shall be placed under oath at the onset of each hearing. However, the commission may limit the number of witnesses and limit the allotment of time for such testimony. The commission may permit live witness testimony via videoconference. All witnesses are subject to cross examination by any party. Further, the commission will not accept or consider any evidence not permitted under La. R.S. 47:1989.

13. It is the commission's policy to accept all pre-filed exhibits into the record; however, either party may object to the submission of any of the opposing parties' exhibits. Absent a timely objection, any evidence shall be admitted into the record. The Louisiana Rules of Evidence shall be applied liberally in any proceeding before the commission. The commission may also exclude evidence, which is deemed by the commission to be incompetent, immaterial or duly repetitious. The commission reserves the right to take any objection under advisement and/or to defer the objections to the merits of the appeal.

14. 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 commission. Any evidence or information that was submitted to the Board of Review must be filed by the parties to be considered by the commission. The commission may receive other documentary evidence in the form of copies or excerpts or that which is incorporated by reference.

15. 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.

16. 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 any party. 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 (5) 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 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.

17. 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. 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.

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

19. The commission may take any matter under advisement and issue a decision/ruling without advance notice or any additional opportunity for hearing.

H.1. The commission may affirm the Board of Review decision, it may remand the matter for further consideration by the assessor, or it may reverse or modify the assessment because the assessment is any of the following:

- a. In violation of constitutional or statutory provisions.
- b. In excess of the authority of the assessor.
- c. Made upon an unlawful procedure.
- d. Affected by another error of law.
- e. Arbitrary or capricious or characterized by abuse of discretion or clearly unwarranted exercise of discretion.
- f. Not supported and sustainable by a preponderance of evidence as determined by the commission.

2. In determining whether the assessment is supported and sustainable by a preponderance of evidence, the commission shall make its own determination and conclusions of fact by a preponderance of evidence based upon its own evaluation of the evidence reviewed in its entirety including otherwise admissible first-hand witness testimony.

3. In determining whether the assessment is supported and sustainable by a preponderance of evidence, if the value indicated by the commission's review of the record is within five percent (5%) of the Board of Review's determination, there shall be a rebuttal presumption that the Board of Review's determination is correct.

I.1. Notwithstanding any other provision to the contrary, and except as otherwise instructed, the Appraisal Division shall perform a fee simple appraisal in connection with all real property appeals utilizing the criteria set forth in R.S. 47:2323 and the commission's Rules. The appraisal report shall be served on all parties at least sixty (60) days prior to the scheduled hearing and shall be entered into the record.

2. The commission may accept or reject all or any part of the appraisal prepared by the Appraisal Division in its evaluation of the appeal.

J. The parties to an appeal shall be notified in writing, by registered or certified mail, of the final decision by the commission. The parties shall have thirty (30) days from entry of the decision to appeal to a court of competent jurisdiction. The parties to an appeal may also be notified by electronic mail.

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

L. Following the entry of a final decision, the commission may, at its discretion, grant a rehearing. A request for rehearing by any party shall be made in accordance with the Louisiana Administrative Procedure Act.

M. The word "commission", as used herein, refers to the chairman and the members or its delegate appointed to conduct the hearing. The word "applicant", as used herein, refers to the party who filed a protest/appeal with the commission under La. R.S. 47:1989. The word "respondent", as used herein, refers to the interested parties who did not file a protest/appeal with the commission under La. R.S. 47:1989. In a protest by a taxpayer, the interested parties include the parish assessor and Board of Review. In a protest by an assessor the interested parties include the taxpayer and Board of Review. In a protest by a bona fide representative of an affected tax recipient body, the interested parties include the taxpayer, parish assessor, and Board of Review.

N. The chairman of the commission is authorized to rule upon, decide, and/or adjudicate any motion or objection. Notice of rulings by the chairman shall be delivered to the parties by U.S. Mail and/or electronic mail. Any party may appeal a ruling by the chairman to the full commission within seven (7) calendar days of notice. Such appeals may be heard by the commission by special setting or referred to the merits of the case at the discretion of the commission.

O. A decision by the commission that determines the fair market value of real property shall be applied to subsequent tax years until reappraisal in a future mandated reappraisal year, unless there has been a change in the physical condition of the property that would justify reappraisal or a change in value. Nothing in this Subparagraph shall be

interpreted or applied to limit an assessor's ability or obligation to reduce an assessment due to a change in the condition of the property or under La. R.S. 47:1978.1.

P. Other than a final decision on the merits of an appeal, any ruling, notice, correspondence, order, directive, or similar communication issued by the commission may be by U.S. Mail and/or electronic mail.

Form 3102/3103.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: _____
Board of Review

Ward: _____ Assess./Tax Bill No.: _____ Appeal No.: _____
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 La. R.S. 47:1992, La. R.S. 47:1989 and the rules of the Louisiana Tax Commission. I timely filed my appeal as required by law.

Date of Board of Review Determination: _____
"You are required to include a copy of the Board of Review Determination with this Appeal Form"

The original Fair Market Value by the assessor was:

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

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

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

The Fair Market Value should be:

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

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

Note: 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.

Applicant: _____ **(Property Owner/Taxpayer/Assessor)**
Address: _____

Telephone No.: _____
Email Address: _____
Date of Appeal: _____
Today's Date: _____

This form must be completed in its entirety. The failure to complete the form, in its entirety, or failure to attach a copy of the Board of Review Determination may result in summary dismissal at the discretion of the Tax Commission.

PLEASE NOTE: Any documents or other evidence submitted to the assessor and/or the Board of Review must be refiled/resubmitted to the Louisiana Tax Commission.

Form 3102/3103.B
Exhibit B
Power of Attorney

PLEASE TYPE OR PRINT

Taxpayer(s) must sign and date this form on page 2.

I. TAXPAYER:

Your Name or Name of Entity: _____

Street Address, City, State, ZIP: _____

I/we appoint the following representative as my/our true and lawful agent and attorney-in-fact to represent me/us before the Louisiana Tax Commission. The representative is authorized to receive and inspect confidential information concerning my/our tax matters, and to perform any and all acts that I/we can perform with respect to my/our tax matters, unless noted below. Modes of communication for requesting and receiving information may include telephone, e-mail, or fax. The authority does not include the power to receive refund checks, the power to substitute another representative, the power to add additional representatives, or the power to execute a request for disclosure of tax information to a third party.

Representative must sign and date this form on page 2.

II. AUTHORIZED REPRESENTATIVE:

Name: _____

Firm: _____

Street Address: _____

City, State, ZIP: _____

Telephone Number: (_____) _____

Fax Number: (_____) _____

E-mail Address: _____

III. SCOPE OF AUTHORIZED APPOINTMENT:

Acts Authorized. Mark only the boxes that apply. By marking the boxes, you authorize the representative to perform any and all acts on your behalf, including the authority to sign tax returns, with respect only to the indicated tax matters:

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).

Additional properties should be contained on separate page

NOTICES AND COMMUNICATIONS. Original notices and other written communications will be sent only to you, the taxpayer. Your representative may request and receive information by telephone, e-mail, or fax. Upon request, the representative may be provided with a copy of a notice or communication sent to you. If you want the representative to request or receive a copy of notices and communications sent to you, check this box.

REVOCAION OF PRIOR POWER(S) OF ATTORNEY. Except for Power(s) of Attorney and Declaration of Representative(s) filed on this Form, the filing of this Power of Attorney automatically revokes all earlier Power(s) of Attorney on file with the Louisiana Tax Commission for the same tax matters and years or periods covered by this document.

SIGNATURE OF TAXPAYER(S). If a tax matter concerns jointly owned property, all owners must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

IF THIS POWER OF ATTORNEY IS NOT SIGNED AND DATED, IT WILL BE RETURNED.

Signature

Date (mm/dd/yyyy)

Spouse/Other Owner signature

Date (mm/dd/yyyy)

Signature of duly authorized representative, if the taxpayer title is a corporation, partnership, executor, or administrator

Date (mm/dd/yyyy)

IV. DECLARATION OF REPRESENTATIVE:

Under penalties of perjury, I declare that:

1. I am authorized to represent the taxpayer identified above and to represent that taxpayer as set forth in Part III specified herein;
2. I have read and am familiar with all the rules and regulations promulgated by the commission;
3. I have fully complied with all rules adopted by the commission regarding professional conduct and ethical considerations.

Signature

Date (mm/dd/yyyy)

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

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), LR 47:471 (April 2021).

§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 applicant 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 3102/3103.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. Thirty (30) 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

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

Appeal to Louisiana Tax Commission
by Taxpayer

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.

Applicant:
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), LR 43:661 (April 2017), LR 45:541 (April 2019).

§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 applicant 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 3102/3103.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. Thirty (30) 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) 219-0339

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:

\$ _____

Applicant: _____
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), LR 43:661 (April 2017), LR 45:541 (April 2019).

§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 applicant 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 3102/3103.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. Thirty (30) 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) 219-0339

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:

\$ _____

Applicant: _____
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), LR 43:661 (April 2017), LR 45:541 (April 2019).