

**DECLARATION OF EMERGENCY**

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

Ad Valorem Taxation  
(LAC 61:V. 304, 701, 703, 705, 905, 907, 1001, 1007, 1103,  
1307, 1503, 2503, 2717, 3101, 3102, 3103, 3105, 3106, and  
3107)

The Louisiana Tax Commission exercised the provisions of the Administrative Procedure Act, R.S. 49:953(B), and pursuant to its authority under R.S. 47:1837, adopted the following additions, deletions and amendments to the Real/Personal Property Rules and Regulations. This rule is hereby adopted on the day of promulgation.

This Emergency Rule is necessary in order for ad valorem tax assessment tables to be disseminated to property owners

**B. Property Classification Standards**

Class Code	Class Description (TC-33)	Sub-Class Code	Sub-Class Description (Grand Recap)	Class Definition
<b>Real Estate</b>				
<b>Real Estate</b>				
* * *	* * *	* * *	* * *	* * *
<b>Personal Property</b>				
* * *	* * *	* * *	* * *	* * *
68	OIL & GAS WELLS	6800	OIL WELLS	Oil Wells, Abandon Wells, Orphan Wells, Plug Wells
		6801	FUTURE UTILITY	Future Utility
		6802	NON FUTURE UTILITY	Non Future Utility
		6810	GAS WELLS	Gas Wells
		6811	FUTURE	Future
		6812	NON FUTURE	Non Future
		6820	INJECTION WELLS SERVICE WELLS	Injection wells, Service wells, Saltwater disposal, Brine wells (suitable for LDNR Class II injection wells associated with oil and gas production, but not Class III brine mining injection wells associated with salt production from a salt dome), Water wells
		6830	COMMERCIAL DISPOSAL WELLS	Commercial Disposal Wells
70	SALT DOME PROPERTY	7010	WELLS	Wells
		7020	CAVERNS	Caverns
<b>Public Service</b>				
* * *	* * *	* * *	* * *	* * *

**C. Electronic Tax Roll Export Specifications**

1. For purposes of submission of electronic tax roll data to the Tax Commission on or after January 1, 2024, the parish tax assessors shall not submit any tax roll data that is deemed confidential by law. If an assessor later discovers that confidential information was submitted to the Tax Commission, the assessor shall immediately notify the Tax Commission and resubmit the electronic tax roll data without the confidential information included.

2. Regarding public records requests for assessment information submitted to the Tax Commission prior to January 1, 2024, the Tax Commission shall confer with the parish tax assessor(s) that submitted the assessment

and local tax assessors no later than the statutory valuation date of record of January 2024. Cost indexes required to finalize these assessment tables are not available to this office until late October 2023. The effective date of this Emergency Rule is January 2024.

Pursuant to the Administrative Procedure Act, this Emergency Rule shall be in effect for a maximum of 120 days or until adoption of the Final Rule or another Emergency Rule, whichever occurs first.

**Title 61**

**REVENUE AND TAXATION**

**Part V. Ad Valorem Taxation**

**§304. Electronic Change Order Specifications, Property Classification Standards and Electronic Tax Roll Export Specifications**

A. . . .

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information sought. The parish tax assessor(s) that submitted the assessment information sought by the public records request shall promptly respond to the Tax Commission and inform the Tax Commission whether any of the assessment information sought by the public records request is deemed confidential by law. The parish tax assessor(s) that submitted the assessment information sought by the public records request shall designate the assessment information that is deemed confidential by law. Such information is not a public record and will not be conveyed or transferred to any individual or entity.

\* \* \*

Assessment Information (Assmt.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000) * * *
assessment_status	Character	2	Yes	“AC” = Active (includes assessments with partial exemptions) “AJ” = Adjudicated, “EX” = Exempt/Tax Free (only to be used for 100% tax exempt assessments)
homestead_exempt	Numeric	1	Yes	0 = None (default), 1 = Yes (homestead exemption, of any type, at any percentage, is applicable to assessment)
tax_acct	Numeric	6	No	Tax account number is required for grouping tax assessments together * * *
usufruct	Character	1	Yes	“N” = No (default) and “Y” = Yes
other_exempt	Numeric	1	Yes	0 = None (default), 1 = Yes (any other exemption, other than homestead and disabled veteran, of any type, at any percentage, is applicable to assessment)
veteran_exempt	Numeric	1	Yes	0 = None (default), 1 = disabled veteran exemption, at any level, is applicable to assessment, when claimed by disabled veteran, 2 = disabled veteran exemption, at any level, is applicable to assessment, when claimed by surviving spouse of disabled veteran

Assessment Value Information (Avalue.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000) * * *
homestead_type	Numeric	1	Yes	0 = None (default), 1 = Default Homestead Exemption (\$7,500 of total assessed value), 2 = 100% Unmarried Surviving Spouse of Active Duty Homestead
homestead_percent	Numeric	6.2	Yes	Homestead Exemption percentage to be applied to assessment of item (Format: 100.00 (Default)) * * *
other_exempt_value	Numeric	10	Yes	Assessed value to be credited by other exemptions (e.g. Industrial, Restoration, Agricultural, Institutional, Religious, Non-profit); NOTE: Effective 1-1-24, the LTC plans to make this a Required Field * * *

Assessment Millage Information (Amillage.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000) * * *
taxing_body_approval	Numeric	1	Yes	Indicates if local taxing body related to the millage approved an exemption (or did not vote). 0 = voted to approve exemption/NA (default), 1 = voted to deny exemption * * *
other_exempt_taxes	Numeric	11.2	Yes	Amount of taxes credited due to other exemption(s) (other than homestead) (Format: 99999999.99) * * *

\* \* \*

Tax Exemption Program Information (TEP.txt)				
Field Name	Field Type	Field Length	Required	Comments
tax_year	Numeric	4	Yes	Tax year submitting (ex. 2017, 2018) * * *
penalty_years	Numeric	12	Yes	Specifies the number of penalty years assessed by the Board of Commerce and Industry, if applicable. (Default: 0)
industrial_exemption_type	Numeric	1	Yes	1 = Industrial Exemption subject to 80% cap, 2 = Industrial Exemption megaproject subject to 93% cap, 3 = Industrial Exemption at 100% * * *

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, §18 and R.S. 47:1837.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:703 (March 2005), LR 32:427 (March 2006), LR 36:765 (April 2010), amended by the Division of Administration, Tax Commission, LR 38:799 (March 2012), LR 39:487 (March 2013), LR 40:529 (March 2014), LR 41:672 (April 2015), LR 42:745 (May 2016), LR 43:651 (April 2017), LR 44:578 (March 2018), LR 45:532 (April 2019), LR 48:1522 (June 2022), LR 49:1037 (June 2023).

## Chapter 7. Watercraft

### §701. Guidelines for Ascertaining Fair Market Value of Watercraft

A. . . .

#### B. Valuation

1. Fair market value is the valuation standard for watercraft. When using the cost approach, the assessor shall estimate the fair market value of each vessel having situs in the assessor’s parish through use of the information provided to the assessor on LAT Form 11. Taxpayers shall report the cost of the vessel.

2. The same procedure shall be used as for other forms of machinery and equipment. That is, cost of the vessel will be brought up to current value through use of the appropriate index and depreciated based on the effective age of the vessel. The appropriate cost index, percent good factors and composite multipliers appear in Tables 703.A.1, 703.B.1 and 705.A.1. The composite multipliers are only to be used when the cost of the vessel is self-reported. When the cost of the vessel is not available, or the assessor finds the information to be unreliable, the assessor may utilize the base cost and

depreciation schedules found in Tables 703.A.2, 703.B.2 and 705.A.2. Obsolescence may be applied according to days worked as per Table 706. Consideration of additional obsolescence may be granted upon showing evidence of loss, substantiated by the taxpayer in writing.

B.3. – B.4. . . .

C. Vessel Types and Definitions

C.1. – C.21. . . .

22. Offshore Support Vessel (OSV/Supply): An Offshore Support Vessel (OSV/Supply) is an ocean-going vessel used for transporting cargo, goods, supplies, and crew, as well as for carrying out offshore exploration and production across oil platforms. These provide transportation for workers and products to and from drilling locations.

C.23. – C.33. . . .

**AUTHORITY NOTE:** Promulgated in accordance with La. Const. of 1974, Article VII, §18 and §21, R.S. 47:1837 and R.S. 47:2323.

**HISTORICAL NOTE:** Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:922 (November 1984), LR 12:36 (January 1986), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 20:198 (February 1994), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 44:579 (March 2018).

**§703. Tables—Watercraft**

A. Motorized Floating Equipment

2. Floating Equipment—Motor Vessels

1. Floating Equipment—Motor Vessels

Table 703.A.1 Floating Equipment—Motor Vessels				
Cost Index (Average)		Average Economic Life 12 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2023	0.994	1	94	.93
2022	1.012	2	87	.88
2021	1.189	3	80	.95
2020	1.292	4	73	.94
2019	1.299	5	66	.86
2018	1.346	6	58	.78
2017	1.392	7	50	.70
2016	1.420	8	43	.61
2015	1.408	9	36	.51
2014	1.421	10	29	.41
2013	1.440	11	24	.35
2012	1.452	12	22	.32
2011	1.493	13	20	.30

Table 703.A.2 Floating Equipment—Motor Vessels						
Vessel Type/Size	Day Rate	Base Cost	2023 - 2020	2019 - 2016	2015 - 2012	2011 and Earlier
Physical Depreciation			0.835	0.54	0.265	0.2
Research Vessel						
110'-139'	N/A	\$3,000,000	\$2,505,000	\$1,620,000	\$795,000	\$600,000
140'-179'	N/A	\$3,500,000	\$2,922,500	\$1,890,000	\$927,500	\$700,000
180'-199'	N/A	\$4,000,000	\$3,340,000	\$2,160,000	\$1,060,000	\$800,000
200'-219'	N/A	\$6,000,000	\$5,010,000	\$3,240,000	\$1,590,000	\$1,200,000
220'-279'	N/A	\$9,500,000	\$7,932,500	\$5,130,000	\$2,517,500	\$1,900,000
280'-299'	N/A	\$12,000,000	\$10,020,000	\$6,480,000	\$3,180,000	\$2,400,000
300'-319'	N/A	\$18,000,000	\$15,030,000	\$9,720,000	\$4,770,000	\$3,600,000
320'+	N/A	\$20,000,000	\$16,700,000	\$10,800,000	\$5,300,000	\$4,000,000
Dive Vessel						
110'-139'	4000	\$3,000,000	\$2,505,000	\$1,620,000	\$795,000	\$600,000
140'-179'	4500	\$3,500,000	\$2,922,500	\$1,890,000	\$927,500	\$700,000
180'-199'	5500	\$4,000,000	\$3,340,000	\$2,160,000	\$1,060,000	\$800,000
200'-219'	5800	\$6,000,000	\$5,010,000	\$3,240,000	\$1,590,000	\$1,200,000
220'-279'	6500	\$8,500,000	\$7,097,500	\$4,590,000	\$2,252,500	\$1,700,000
280'-299'	7500	\$9,000,000	\$7,515,000	\$4,860,000	\$2,385,000	\$1,800,000
300'-319'	8000	\$9,300,000	\$7,765,500	\$5,022,000	\$2,464,500	\$1,860,000
320'+	8500	\$9,900,000	\$8,266,500	\$5,346,000	\$2,623,500	\$1,980,000
Pollution Control Vessel						
110'-139'	N/A	\$2,000,000	\$1,670,000	\$1,080,000	\$530,000	\$400,000
140'-179'	N/A	\$2,300,000	\$1,920,500	\$1,242,000	\$609,500	\$460,000
180'-199'	N/A	\$3,200,000	\$2,672,000	\$1,728,000	\$848,000	\$640,000
200'-219'	N/A	\$4,800,000	\$4,008,000	\$2,592,000	\$1,272,000	\$960,000
220'-279'	N/A	\$7,600,000	\$6,346,000	\$4,104,000	\$2,014,000	\$1,520,000
280'-299'	N/A	\$9,500,000	\$7,932,500	\$5,130,000	\$2,517,500	\$1,900,000
300'-319'	N/A	\$13,000,000	\$10,855,000	\$7,020,000	\$3,445,000	\$2,600,000
320'+	N/A	\$15,000,000	\$12,525,000	\$8,100,000	\$3,975,000	\$3,000,000
Platform Supply Vessel						
110'-139'	N/A	\$2,400,000	\$2,004,000	\$1,296,000	\$636,000	\$480,000
140'-179'	N/A	\$2,650,000	\$2,212,750	\$1,431,000	\$702,250	\$530,000
180'-199'	N/A	\$3,000,000	\$2,505,000	\$1,620,000	\$795,000	\$600,000
200'-219'	N/A	\$4,500,000	\$3,757,500	\$2,430,000	\$1,192,500	\$900,000

**Table 703.A.2  
Floating Equipment—Motor Vessels**

Vessel Type/Size	Day Rate	Base Cost	2023 - 2020	2019 - 2016	2015 - 2012	2011 and Earlier
<b>Physical Depreciation</b>			<b>0.835</b>	<b>0.54</b>	<b>0.265</b>	<b>0.2</b>
220'-279'	N/A	\$5,560,000	\$4,642,600	\$3,002,400	\$1,473,400	\$1,112,000
280'-299'	N/A	\$7,500,000	\$6,262,500	\$4,050,000	\$1,987,500	\$1,500,000
300'-319'	N/A	\$13,000,000	\$10,855,000	\$7,020,000	\$3,445,000	\$2,600,000
320'+	N/A	\$14,000,000	\$11,690,000	\$7,560,000	\$3,710,000	\$2,800,000
<b>Jack Up/AHT</b>						
60'-89'	N/A	\$1,059,000	\$884,265	\$571,860	\$280,635	\$211,800
90'-109'	N/A	\$1,059,000	\$884,265	\$571,860	\$280,635	\$211,800
110'-139'	N/A	\$2,942,000	\$2,456,570	\$1,588,680	\$779,630	\$588,400
140'-174'	6500	\$4,825,000	\$4,028,875	\$2,605,500	\$1,278,625	\$965,000
175'-219'	8000	\$6,500,000	\$5,427,500	\$3,510,000	\$1,722,500	\$1,300,000
220'-239'	14000	\$8,235,000	\$6,876,225	\$4,446,900	\$2,182,275	\$1,647,000
240'+	16300	\$10,474,000	\$8,745,790	\$5,655,960	\$2,775,610	\$2,094,800
<b>Inland Tugs</b>						
40-50'X15-25' 400 HP	N/A	\$400,000	\$334,000	\$216,000	\$106,000	\$80,000
50-60'X25-35' 600 HP	N/A	\$800,000	\$668,000	\$432,000	\$212,000	\$160,000
50-60'X25-45' 900 HP	N/A	\$960,000	\$801,600	\$518,400	\$254,400	\$192,000
60-70'X30-45' 1200 HP	N/A	\$1,120,000	\$935,200	\$604,800	\$296,800	\$224,000
60-70'x30-55' 1500 HP	N/A	\$1,200,000	\$1,002,000	\$648,000	\$318,000	\$240,000
70-80'X30-55' 1800 HP	N/A	\$1,440,000	\$1,202,400	\$777,600	\$318,600	\$288,000
80-100'X30-50' 2400 HP	N/A	\$2,240,000	\$1,870,400	\$1,209,600	\$593,600	\$448,000
80-100'X30-60' 3000 HP	N/A	\$2,800,000	\$2,338,000	\$1,512,000	\$742,000	\$560,000
100-120'X45-55' 4200 HP	N/A	\$3,040,000	\$2,538,400	\$1,641,600	\$805,600	\$608,000
110-150'X30-75' 6000 HP	N/A	\$4,000,000	\$3,340,000	\$2,160,000	\$1,060,000	\$800,000
<b>Offshore Tugs</b>						
60-80'X25-35' 1800 HP	N/A	\$500,000	\$417,500	\$270,000	\$132,500	\$100,000
75-90'X25-35' 2400 HP	N/A	\$750,000	\$626,250	\$405,000	\$198,750	\$150,000
95-105'X30-40' 3000 HP	N/A	\$850,000	\$709,750	\$459,000	\$225,250	\$170,000
100-120'X35-50' 4200 HP	N/A	\$1,000,000	\$835,000	\$540,000	\$265,000	\$200,000
120-140'X40-60' 6000 HP	N/A	\$1,500,000	\$1,252,500	\$810,000	\$397,500	\$300,000
140-160'X35-60' 10,000 HP	3300	\$1,801,000	\$1,503,835	\$972,540	\$477,265	\$360,200
<b>Push Boats</b>						
40-50'X15-25' 400 HP	1800	\$640,000	\$534,400	\$345,600	\$169,600	\$128,000
50-60'X25-35' 600 HP	2000	\$800,000	\$668,000	\$432,000	\$212,000	\$160,000
50-60'X25-45' 900 HP	2400	\$960,000	\$801,600	\$518,400	\$254,400	\$192,000
60-70'X30-45' 1200 HP	2600	\$1,120,000	\$935,200	\$604,800	\$296,800	\$224,000
60-70'X30-55' 1500 HP	2850	\$1,200,000	\$1,002,000	\$648,000	\$318,000	\$240,000
70-80'X30-55' 1800 HP	3000	\$1,440,000	\$1,202,400	\$777,600	\$381,600	\$288,000
80-100'X30-50' 2400 HP	4000	\$2,240,000	\$1,870,400	\$1,209,600	\$593,600	\$448,000
80-100'X30-60' 3000 HP	4200	\$2,800,000	\$2,338,000	\$1,512,000	\$742,000	\$560,000
100-120'X45-55' 4200 HP	4300	\$3,040,000	\$2,538,400	\$1,641,600	\$805,600	\$608,000
110-150'X30-75' 6000 HP	4800	\$4,000,000	\$3,340,000	\$2,160,000	\$1,060,000	\$800,000
<b>Model Bow Boats</b>						
50-60'X25-35' 600 HP	N/A	\$1,700,000	\$1,419,500	\$918,000	\$450,500	\$340,000
50-60'X25-45' 900 HP	N/A	\$2,200,000	\$1,837,000	\$1,188,000	\$583,000	\$440,000
60-70'X30-45' 1200 HP	N/A	\$2,600,000	\$2,171,000	\$1,404,000	\$689,000	\$520,000
75-90'X25-35' 2400 HP	N/A	\$4,500,000	\$3,757,500	\$2,430,000	\$1,192,500	\$900,000
95-105'X30-40' 3000 HP	N/A	\$6,500,000	\$5,427,500	\$3,510,000	\$1,722,500	\$1,300,000
100-120'X35-50' 4200 HP	N/A	\$8,000,000	\$6,680,000	\$4,320,000	\$2,120,000	\$1,600,000
120-140'X40-60' 6000 HP	N/A	\$10,000,000	\$8,350,000	\$5,400,000	\$2,650,000	\$2,000,000
140-160'X35-60' 10,000 HP	N/A	\$13,000,000	\$10,855,000	\$7,020,000	\$3,445,000	\$2,600,000
<b>Skiff</b>						
Under 20'	N/A	\$90,000	\$75,150	\$48,600	\$23,850	\$18,000
20'-40'	N/A	\$180,000	\$150,300	\$97,200	\$47,700	\$36,000
40'-60'	N/A	\$225,000	\$187,875	\$121,500	\$59,625	\$45,000
<b>Steamboat</b>						
120X30	N/A	\$250,000	\$208,750	\$135,000	\$66,250	\$50,000
140X40	N/A	\$450,000	\$375,750	\$243,000	\$119,250	\$90,000
180X54	N/A	\$900,000	\$751,500	\$486,000	\$238,500	\$180,000

Table 703.A.2 Floating Equipment—Motor Vessels						
Vessel Type/Size	Day Rate	Base Cost	2023 - 2020	2019 - 2016	2015 - 2012	2011 and Earlier
<b>Physical Depreciation</b>			<b>0.835</b>	<b>0.54</b>	<b>0.265</b>	<b>0.2</b>
250X72 Non Class	N/A	\$1,800,000	\$1,503,000	\$972,000	\$477,000	\$360,000
250X72 Class	N/A	\$2,900,000	\$2,421,500	\$1,566,000	\$768,500	\$580,000
260X72 Non Class	N/A	\$1,900,000	\$1,586,500	\$1,026,000	\$503,500	\$380,000
260X72 Class	N/A	\$3,000,000	\$2,505,000	\$1,620,000	\$795,000	\$600,000
300X100 Non Class	N/A	\$3,200,000	\$2,672,000	\$1,728,000	\$848,000	\$640,000
300X100 Class	N/A	\$6,400,000	\$5,344,000	\$3,456,000	\$1,696,000	\$1,280,000
400X100 Non Class	N/A	\$6,000,000	\$5,010,000	\$3,240,000	\$1,590,000	\$1,200,000
400X100 Class	N/A	\$10,000,000	\$8,350,000	\$5,400,000	\$2,650,000	\$2,000,000
Riverboat Casino						
120X30	N/A	\$250,000	\$208,750	\$135,000	\$66,250	\$50,000
140X40	N/A	\$450,000	\$375,750	\$243,000	\$119,250	\$90,000
180X54	N/A	\$900,000	\$751,500	\$486,000	\$238,500	\$180,000
250X72 Non Class	N/A	\$1,800,000	\$1,503,000	\$972,000	\$477,000	\$360,000
250X72 Class	N/A	\$2,900,000	\$2,421,500	\$1,566,000	\$768,500	\$580,000
260X72 Non Class	N/A	\$1,900,000	\$1,586,500	\$1,026,000	\$503,500	\$380,000
260X72 Class	N/A	\$3,000,000	\$2,505,000	\$1,620,000	\$795,000	\$600,000
300X100 Non Class	N/A	\$3,200,000	\$2,672,000	\$1,728,000	\$848,000	\$640,000
300X100 Class	N/A	\$6,400,000	\$5,344,000	\$3,456,000	\$1,696,000	\$1,280,000
400X100 Non Class	N/A	\$6,000,000	\$5,010,000	\$3,240,000	\$1,590,000	\$1,200,000
400X100 Class	N/A	\$12,000,000	\$10,020,000	\$6,480,000	\$3,180,000	\$2,400,000

B. Non-Motorized Floating Equipment

1. Floating Equipment—Barges (Non-Motorized)  
Cost Index

Table 703.B.1 Floating Equipment—Barges (Non-Motorized)				
Cost Index Average		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2023	0.994	1	97	.96
2022	1.012	2	93	.94
2021	1.189	3	90	1.07
2020	1.292	4	86	1.11
2019	1.299	5	82	1.07
2018	1.346	6	78	1.05
2017	1.392	7	74	1.03
2016	1.420	8	70	.99
2015	1.408	9	65	.92

Table 703.B.1 Floating Equipment—Barges (Non-Motorized)				
Cost Index Average		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2014	1.421	10	60	.85
2013	1.440	11	55	.79
2012	1.452	12	50	.73
2011	1.493	13	45	.67
2010	1.540	14	40	.62
2009	1.528	15	35	.53
2008	1.572	16	31	.49
2007	1.634	17	27	.44
2006	1.723	18	24	.41
2005	1.803	19	22	.40
2004	1.939	20	21	.41
2003	2.006	21	20	.40

1. Floating Equipment—Barges (Non-Motorized)

Table 703.B.2 Floating Equipment—Barges (Non-Motorized)								
Barge Type/Size	Day Rate	Base Cost	2023-2020	2019-2016	2015-2012	2011-2008	2007-2004	2003 and Earlier
<b>Physical Depreciation</b>			<b>0.915</b>	<b>0.76</b>	<b>0.575</b>	<b>0.375</b>	<b>0.23</b>	<b>0.2</b>
Deck								
120x30	200	\$240,000	\$219,600	\$182,400	\$138,000	\$90,000	\$55,200	\$48,000
140X40	350	\$450,000	\$411,750	\$342,000	\$258,750	\$168,750	\$103,500	\$90,000
180X54	450	\$900,000	\$823,500	\$684,000	\$517,500	\$337,500	\$207,000	\$180,000
250X72 Non Class	600	\$1,500,000	\$1,372,500	\$1,140,000	\$862,500	\$562,500	\$345,000	\$300,000
250X72 Class	800	\$2,700,000	\$2,470,500	\$2,052,000	\$1,552,500	\$1,012,500	\$621,000	\$540,000
260X72 Non Class	500	\$1,600,000	\$1,464,000	\$1,216,000	\$920,000	\$600,000	\$368,000	\$320,000
260X72 Class	900	\$2,900,000	\$2,653,500	\$2,204,000	\$1,667,500	\$1,087,500	\$667,000	\$580,000
300X100 Non Class	1500	\$3,100,000	\$2,836,500	\$2,356,000	\$1,782,500	\$1,162,500	\$713,000	\$620,000
300X100 Class	2000	\$5,000,000	\$4,575,000	\$3,800,000	\$2,875,000	\$1,875,000	\$1,150,000	\$1,000,000
400X100 Non Class	4000	\$6,500,000	\$5,947,500	\$4,940,000	\$3,737,500	\$2,437,500	\$1,495,000	\$1,300,000
400X100 Class	6000	\$10,900,000	\$9,973,500	\$8,284,000	\$6,267,500	\$4,087,500	\$2,507,000	\$2,180,000
Dredge								

**Table 703.B.2  
Floating Equipment—Barges (Non-Motorized)**

Barge Type/Size	Day Rate	Base Cost	2023-2020	2019-2016	2015-2012	2011-2008	2007-2004	2003 and Earlier
<b>Physical Depreciation</b>			<b>0.915</b>	<b>0.76</b>	<b>0.575</b>	<b>0.375</b>	<b>0.23</b>	<b>0.2</b>
8" Cutter	N/A	\$550,000	\$503,250	\$418,000	\$316,250	\$206,250	\$126,500	\$110,000
10" Cutter	N/A	\$650,000	\$594,750	\$494,000	\$373,750	\$243,750	\$149,500	\$130,000
14" Cutter	N/A	\$900,000	\$823,500	\$684,000	\$517,500	\$337,500	\$207,000	\$180,000
16" Cutter	N/A	\$1,300,000	\$1,189,500	\$988,000	\$747,500	\$487,500	\$299,000	\$260,000
20" Cutter	N/A	\$2,500,000	\$2,287,500	\$1,900,000	\$1,437,500	\$937,500	\$575,000	\$500,000
24" Cutter	N/A	\$3,800,000	\$3,477,000	\$2,888,000	\$2,185,000	\$1,425,000	\$874,000	\$760,000
<b>Transport</b>								
120X30	150	\$230,000	\$210,450	\$174,800	\$132,250	\$86,250	\$52,900	\$46,000
140X40	300	\$325,000	\$297,375	\$247,000	\$186,875	\$121,875	\$74,750	\$65,000
180X54	425	\$775,000	\$709,125	\$589,000	\$445,625	\$290,625	\$178,250	\$155,000
250X72 Non Class	550	\$1,400,000	\$1,281,000	\$1,064,000	\$805,000	\$525,000	\$322,000	\$280,000
250X72 Class	750	\$3,100,000	\$2,836,500	\$2,356,000	\$1,782,500	\$1,162,500	\$713,000	\$620,000
260X72 Non Class	575	\$1,500,000	\$1,372,500	\$1,140,000	\$862,500	\$562,500	\$345,000	\$300,000
260X72 Class	850	\$3,200,000	\$2,928,000	\$2,432,000	\$1,840,000	\$1,200,000	\$736,000	\$640,000
300X72 Non Class	1000	\$3,800,000	\$3,477,000	\$2,888,000	\$2,185,000	\$1,425,000	\$874,000	\$760,000
300X72 Class	2000	\$5,500,000	\$5,032,500	\$4,180,000	\$3,162,500	\$2,062,500	\$1,265,000	\$1,100,000
400X100 Non Class	2500	\$6,500,000	\$5,947,500	\$4,940,000	\$3,737,500	\$2,437,500	\$1,495,000	\$1,300,000
400X100 Class	6500	\$12,000,000	\$10,980,000	\$9,120,000	\$6,900,000	\$4,500,000	\$2,760,000	\$2,400,000
<b>Crane</b>								
120X30	350	\$1,500,000	\$1,372,500	\$1,140,000	\$862,500	\$562,500	\$345,000	\$300,000
150X50	450	\$1,900,000	\$1,738,500	\$1,444,000	\$1,092,500	\$712,500	\$437,000	\$380,000
180X60	550	\$2,500,000	\$2,287,500	\$1,900,000	\$1,437,500	\$937,500	\$575,000	\$500,000
250X72	750	\$4,000,000	\$3,660,000	\$3,040,000	\$2,300,000	\$1,500,000	\$920,000	\$800,000
300X100	850	\$6,500,000	\$5,947,500	\$4,940,000	\$3,737,500	\$2,437,500	\$1,495,000	\$1,300,000
<b>Oil</b>								
10K	450	\$1,900,000	\$1,738,500	\$1,444,000	\$1,092,500	\$712,500	\$437,000	\$380,000
30K	750	\$3,200,000	\$2,928,000	\$2,432,000	\$1,840,000	\$1,200,000	\$736,000	\$640,000
80K	1500	\$7,000,000	\$6,405,000	\$5,320,000	\$4,025,000	\$2,625,000	\$1,610,000	\$1,400,000
120K	2500	\$8,500,000	\$7,777,500	\$6,460,000	\$4,887,500	\$3,187,500	\$1,955,000	\$1,700,000
<b>Spar (Holds)</b>								
175X26 (1000 Tons)	400	\$1,900,000	\$1,738,500	\$1,444,000	\$1,092,500	\$712,500	\$437,000	\$380,000
195X35 (2200 Tons)	450	\$2,200,000	\$2,013,000	\$1,672,000	\$1,265,000	\$825,000	\$506,000	\$440,000
290X35 (3000 Tons)	550	\$3,500,000	\$3,202,500	\$2,660,000	\$2,012,500	\$1,312,500	\$805,000	\$700,000
<b>Shugart</b>								
10X5X2	50	\$75,000	\$68,625	\$57,000	\$43,125	\$28,125	\$17,250	\$15,000
20X10X4	75	\$85,000	\$77,775	\$64,600	\$48,875	\$31,875	\$19,550	\$17,000
40X12X5	100	\$150,000	\$137,250	\$114,000	\$86,250	\$56,250	\$34,500	\$30,000
<b>Spud</b>								
90X20	130	\$300,000	\$274,500	\$228,000	\$172,500	\$112,500	\$69,000	\$60,000
100X25	175	\$325,000	\$297,375	\$247,000	\$186,875	\$121,875	\$74,750	\$65,000
110x30	200	\$350,000	\$320,250	\$266,000	\$201,250	\$131,250	\$80,500	\$70,000
120X30	350	\$750,000	\$686,250	\$570,000	\$431,250	\$281,250	\$172,500	\$150,000
140X40	450	\$1,200,000	\$1,098,000	\$912,000	\$690,000	\$450,000	\$276,000	\$240,000
140X45	600	\$1,600,000	\$1,464,000	\$1,216,000	\$920,000	\$600,000	\$368,000	\$320,000
180X54	800	\$2,000,000	\$1,830,000	\$1,520,000	\$1,150,000	\$750,000	\$460,000	\$400,000
200x60	1000	\$2,200,000	\$2,013,000	\$1,672,000	\$1,265,000	\$825,000	\$506,000	\$440,000
250X72	1200	\$2,500,000	\$2,287,500	\$1,900,000	\$1,437,500	\$937,500	\$575,000	\$500,000
<b>Pile Driver</b>								
120X30	200	\$1,500,000	\$1,372,500	\$1,140,000	\$862,500	\$562,500	\$345,000	\$300,000
150X50	250	\$1,800,000	\$1,647,000	\$1,368,000	\$1,035,000	\$675,000	\$414,000	\$360,000
180X60	450	\$2,000,000	\$1,830,000	\$1,520,000	\$1,150,000	\$750,000	\$460,000	\$400,000
250X72	600	\$2,500,000	\$2,287,500	\$1,900,000	\$1,437,500	\$937,500	\$575,000	\$500,000
300X100	700	\$3,500,000	\$3,202,500	\$2,660,000	\$2,012,500	\$1,312,500	\$805,000	\$700,000
<b>Hopper (Holds)</b>								
175X26 (1000 Tons)	275	\$2,300,000	\$2,104,500	\$1,748,000	\$1,322,500	\$862,500	\$529,000	\$460,000
195X35 (2200 Tons)	325	\$2,700,000	\$2,470,500	\$2,052,000	\$1,552,500	\$1,012,500	\$621,000	\$540,000

**Table 703.B.2  
Floating Equipment—Barges (Non-Motorized)**

Barge Type/Size	Day Rate	Base Cost	2023-2020	2019-2016	2015-2012	2011-2008	2007-2004	2003 and Earlier
<b>Physical Depreciation</b>			<b>0.915</b>	<b>0.76</b>	<b>0.575</b>	<b>0.375</b>	<b>0.23</b>	<b>0.2</b>
290X35	450	\$4,500,000	\$4,117,500	\$3,420,000	\$2,587,500	\$1,687,500	\$1,035,000	\$900,000
<b>Tank</b>								
195'X35' (10K)	400	\$1,700,000	\$1,555,500	\$1,292,000	\$977,500	\$637,500	\$391,000	\$340,000
200'X53' (10K)	400	\$1,700,000	\$1,555,500	\$1,292,000	\$977,500	\$637,500	\$391,000	\$340,000
297'X54' (30K)	700	\$3,200,000	\$2,928,000	\$2,432,000	\$1,840,000	\$1,200,000	\$736,000	\$640,000
350'X65' (80K)	1200	\$4,800,000	\$4,392,000	\$3,648,000	\$2,760,000	\$1,800,000	\$1,104,000	\$960,000
400'X85' (120K)	3500	\$9,500,000	\$8,692,500	\$7,220,000	\$5,462,500	\$3,562,500	\$2,185,000	\$1,900,000
<b>Pressure</b>								
250X50 (16,000 Barrels)	2000	\$3,200,000	\$2,928,000	\$2,432,000	\$1,840,000	\$1,200,000	\$736,000	\$640,000
<b>Keyway</b>								
120X30	200	\$200,000	\$183,000	\$152,000	\$115,000	\$75,000	\$46,000	\$40,000
140X40	400	\$360,000	\$329,400	\$273,600	\$207,000	\$135,000	\$82,800	\$72,000
180X54	500	\$720,000	\$658,800	\$547,200	\$414,000	\$270,000	\$165,600	\$144,000
250X72 Non Class	400	\$1,440,000	\$1,317,600	\$1,094,400	\$828,000	\$540,000	\$331,200	\$288,000
250X72 Class	600	\$2,320,000	\$2,122,800	\$1,763,200	\$1,334,000	\$870,000	\$533,600	\$464,000
260X72 Non Class	400	\$1,520,000	\$1,390,800	\$1,155,200	\$874,000	\$570,000	\$349,600	\$304,000
260X72 Class	800	\$2,560,000	\$2,342,400	\$1,945,600	\$1,472,000	\$960,000	\$588,800	\$512,000
300X100 Non Class	1200	\$2,560,000	\$2,342,400	\$1,945,600	\$1,472,000	\$960,000	\$588,800	\$512,000
300X100 Class	2400	\$5,120,000	\$4,684,800	\$3,891,200	\$2,944,000	\$1,920,000	\$1,177,600	\$1,024,000
400X100 Non Class	3000	\$4,800,000	\$4,392,000	\$3,648,000	\$2,760,000	\$1,800,000	\$1,104,000	\$960,000
400X100 Class	6000	\$9,600,000	\$8,784,000	\$7,296,000	\$5,520,000	\$3,600,000	\$2,208,000	\$1,920,000
<b>Industrial</b>								
120X30	200	\$250,000	\$228,750	\$190,000	\$143,750	\$93,750	\$57,500	\$50,000
140X40	400	\$450,000	\$411,750	\$342,000	\$258,750	\$168,750	\$103,500	\$90,000
180X54	600	\$900,000	\$823,500	\$684,000	\$517,500	\$337,500	\$207,000	\$180,000
250X72 Non Class	400	\$1,800,000	\$1,647,000	\$1,368,000	\$1,035,000	\$675,000	\$414,000	\$360,000
250X72 Class	600	\$2,900,000	\$2,653,500	\$2,204,000	\$1,667,500	\$1,087,500	\$667,000	\$580,000
260X72 Non Class	400	\$1,900,000	\$1,738,500	\$1,444,000	\$1,092,500	\$712,500	\$437,000	\$380,000
260X72 Class	800	\$3,000,000	\$2,745,000	\$2,280,000	\$1,725,000	\$1,125,000	\$690,000	\$600,000
300X100 Non Class	1200	\$3,200,000	\$2,928,000	\$2,432,000	\$1,840,000	\$1,200,000	\$736,000	\$640,000
300X100 Class	2400	\$6,400,000	\$5,856,000	\$4,864,000	\$3,680,000	\$2,400,000	\$1,472,000	\$1,280,000
400X100 Non Class	3000	\$6,000,000	\$5,490,000	\$4,560,000	\$3,450,000	\$2,250,000	\$1,380,000	\$1,200,000
400X100 Class	6000	\$12,000,000	\$10,980,000	\$9,120,000	\$6,900,000	\$4,500,000	\$2,760,000	\$2,400,000
<b>Pontoon</b>								
30X11X2	100	\$6,500.00	\$5,947.50	\$4,940.00	\$3,737.50	\$2,437.50	\$1,495.00	\$1,300.00
60X15X3	200	\$15,000.00	\$13,725.00	\$11,400.00	\$8,625.00	\$5,625.00	\$3,450.00	\$3,000.00
40X12X3	150	\$12,000.00	\$10,980.00	\$9,120.00	\$6,900.00	\$4,500.00	\$2,760.00	\$2,400.00
<b>Dry Dock</b>								
100'	N/A	\$1,900,000	\$1,738,500	\$1,444,000	\$1,092,500	\$712,500	\$437,000	\$380,000
200'	N/A	\$2,600,000	\$2,379,000	\$1,976,000	\$1,495,000	\$975,000	\$598,000	\$520,000
300'	N/A	\$3,900,000	\$3,568,500	\$2,964,000	\$2,242,500	\$1,462,500	\$897,000	\$780,000
500'	N/A	\$6,500,000	\$5,947,500	\$4,940,000	\$3,737,500	\$2,437,500	\$1,495,000	\$1,300,000
<b>Quarter</b>								
10 Person	200	\$40,000	\$36,600	\$30,400	\$23,000	\$15,000	\$9,200	\$8,000
25 Person	300	\$50,000	\$45,750	\$38,000	\$28,750	\$18,750	\$11,500	\$10,000
50 Person	450	\$100,000	\$91,500	\$76,000	\$57,500	\$37,500	\$23,000	\$20,000
300 Person	550	\$1,500,000	\$1,372,500	\$1,140,000	\$862,500	\$562,500	\$345,000	\$300,000
500 Person	650	\$4,000,000	\$3,660,000	\$3,040,000	\$2,300,000	\$1,500,000	\$920,000	\$800,000
<b>Utility Barge</b>								
30X11X2	50	\$9,500.00	\$8,692.50	\$7,220.00	\$5,462.50	\$3,562.50	\$2,185.00	\$1,900.00
40X12X3	100	\$22,000.00	\$20,130.00	\$16,720.00	\$12,650.00	\$8,250.00	\$5,060.00	\$4,400.00
60X15X3	200	\$38,000.00	\$34,770.00	\$28,880.00	\$21,850.00	\$14,250.00	\$8,740.00	\$7,600.00
<b>Freight</b>								
120X30	200	\$240,000	\$219,600	\$182,400	\$138,000	\$90,000	\$55,200	\$48,000
140X40	350	\$450,000	\$411,750	\$342,000	\$258,750	\$168,750	\$103,500	\$90,000
160X50	400	\$530,000	\$484,950	\$402,800	\$304,750	\$198,750	\$121,900	\$106,000

Barge Type/Size	Day Rate	Base Cost	2023-2020	2019-2016	2015-2012	2011-2008	2007-2004	2003 and Earlier
<b>Physical Depreciation</b>			<b>0.915</b>	<b>0.76</b>	<b>0.575</b>	<b>0.375</b>	<b>0.23</b>	<b>0.2</b>
180X54	450	\$900,000	\$823,500	\$684,000	\$517,500	\$337,500	\$207,000	\$180,000
250X72 Non Class	600	\$1,500,000	\$1,372,500	\$1,140,000	\$862,500	\$562,500	\$345,000	\$300,000
250X72 Class	800	\$2,700,000	\$2,470,500	\$2,052,000	\$1,552,500	\$1,012,500	\$621,000	\$540,000
260X72 Non Class	500	\$1,600,000	\$1,464,000	\$1,216,000	\$920,000	\$600,000	\$368,000	\$320,000
260X72 Class	900	\$2,900,000	\$2,653,500	\$2,204,000	\$1,667,500	\$1,087,500	\$667,000	\$580,000
300X100 Non Class	1500	\$3,100,000	\$2,836,500	\$2,356,000	\$1,782,500	\$1,162,500	\$713,000	\$620,000
300X100 Class	2000	\$5,000,000	\$4,575,000	\$3,800,000	\$2,875,000	\$1,875,000	\$1,150,000	\$1,000,000
400X100 Non Class	4000	\$6,500,000	\$5,947,500	\$4,940,000	\$3,737,500	\$2,437,500	\$1,495,000	\$1,300,000
400X100 Class	6000	\$10,900,000	\$9,973,500	\$8,284,000	\$6,267,500	\$4,087,500	\$2,507,000	\$2,180,000

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:924 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:204 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), LR 25:312 (February 1999), LR 26:506 (March 2000), LR 27:425 (March 2001), LR 28:518 (March 2002), LR 29:368 (March 2003), LR 30:487 (March 2004), LR 31:715 (March 2005), LR 32:430 (March 2006), LR 33:490 (March 2007), LR 34:678 (April 2008), LR 35:492 (March 2009), LR 36:772 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1394 (May 2011), LR 38:802 (March 2012), LR 39:490 (March 2013), LR 40:530 (March 2014), LR 41:673 (April 2015), LR 42:746 (May 2016), LR 43:652 (April 2017), LR 44:579 (March 2018), LR 45:533 (April 2019), LR 46:560 (April 2020), LR 47:460 (April 2021), LR 48:1522 (June 2022), LR 49:1040 (June 2023).

**§705. Tables—Vessels**

A. Vessels—Crew-OSV/Supply-Utility

Cost Index Average		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2023	0.994	1	97	.96
2022	1.012	2	93	.94
2021	1.189	3	90	1.07
2020	1.292	4	86	1.11
2019	1.299	5	82	1.07
2018	1.346	6	78	1.05
2017	1.392	7	74	1.03
2016	1.420	8	70	.99
2015	1.408	9	65	.92
2014	1.421	10	60	.85
2013	1.440	11	55	.79
2012	1.452	12	50	.73
2011	1.493	13	45	.67
2010	1.540	14	40	.62
2009	1.528	15	35	.53
2008	1.572	16	31	.49
2007	1.634	17	27	.44
2006	1.723	18	24	.41
2005	1.803	19	22	.40
2004	1.939	20	21	.41
2003	2.006	21	20	.40

Vessel Type/Size	Base Cost	Day Rate	2023 - 2020	2019 - 2016	2015 - 2012	2011 - 2008	2007 - 2004	2003 and Earlier
<b>Physical Depreciation</b>			<b>0.915</b>	<b>0.76</b>	<b>0.575</b>	<b>0.375</b>	<b>0.23</b>	<b>0.20</b>
Crew								
60'-70'	\$2,100,000	2200	\$1,921,500	\$1,596,000	\$1,207,500	\$787,500	\$483,000	\$420,000
71'-99'	\$2,200,000	2500	\$2,013,000	\$1,672,000	\$1,265,000	\$825,000	\$506,000	\$440,000
100'-119'	\$3,200,000	2800	\$2,928,000	\$2,432,000	\$1,840,000	\$1,200,000	\$736,000	\$640,000
120'-140'	\$3,800,000	3200	\$3,477,000	\$2,888,000	\$2,185,000	\$1,425,000	\$874,000	\$760,000
141'-165'	\$4,200,000	3600	\$3,843,000	\$3,192,000	\$2,415,000	\$1,575,000	\$966,000	\$840,000
165'+	\$7,000,000	4200	\$6,405,000	\$5,320,000	\$4,025,000	\$2,625,000	\$1,610,000	\$1,400,000
OSV/Supply								
110'-139'	\$2,900,000	2000	\$2,653,500	\$2,204,000	\$1,667,500	\$1,087,500	\$667,000	\$580,000
140'-159'	\$3,600,000	2750	\$3,294,000	\$2,736,000	\$2,070,000	\$1,350,000	\$828,000	\$720,000
160'-179'	\$4,300,000	4000	\$3,934,500	\$3,268,000	\$2,472,500	\$1,612,500	\$989,000	\$860,000
180'-199'	\$4,900,000	5000	\$4,483,500	\$3,724,000	\$2,817,500	\$1,837,500	\$1,127,000	\$980,000
200'-219'	\$6,500,000	6000	\$5,947,500	\$4,940,000	\$3,737,500	\$2,437,500	\$1,495,000	\$1,300,000
220'-230'	\$7,500,000	6250	\$6,862,500	\$5,700,000	\$4,312,500	\$2,812,500	\$1,725,000	\$1,500,000
231'-279'	\$8,500,000	6500	\$7,777,500	\$6,460,000	\$4,887,500	\$3,187,500	\$1,955,000	\$1,700,000
280'-299'	\$12,200,000	10000	\$11,163,000	\$9,272,000	\$7,015,000	\$4,575,000	\$2,806,000	\$2,440,000
300'-319'	\$18,000,000	12000	\$16,470,000	\$13,680,000	\$10,350,000	\$6,750,000	\$4,140,000	\$3,600,000
320'+	\$22,000,000	14000	\$20,130,000	\$16,720,000	\$12,650,000	\$8,250,000	\$5,060,000	\$4,400,000

Table 705.A.2 Vessels—Crew-OSV/Supply-Utility								
Vessel Type/Size	Base Cost	Day Rate	2023 - 2020	2019 - 2016	2015 - 2012	2011 - 2008	2007 - 2004	2003 and Earlier
<b>Physical Depreciation</b>			<b>0.915</b>	<b>0.76</b>	<b>0.575</b>	<b>0.375</b>	<b>0.23</b>	<b>0.20</b>
Utility								
119' & Below	\$1,137,000	3000	\$1,040,355	\$864,120	\$653,775	\$426,375	\$261,510	\$227,400
120'-139'	\$1,606,000	3250	\$1,469,490	\$1,220,560	\$923,450	\$602,250	\$369,380	\$321,200
140'-165'	\$3,078,000	3500	\$2,816,370	\$2,339,280	\$1,769,850	\$1,154,250	\$707,940	\$615,600
165' +	\$3,500,000	4000	\$3,202,500	\$2,660,000	\$2,012,500	\$1,312,500	\$805,000	\$700,000

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 33:490 (March 2007), LR 35:493 (March 2009), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 47:465 (April 2021), LR 49:1045 (June 2023).

## Chapter 9. Oil and Gas Properties

### §905. Reporting Procedures

A. – A.1.j. . . .

B. Surface Equipment

1. See guidelines adopted by the Louisiana Tax Commission regarding the use of Table 907.D-7 regarding depreciable life and Table 907.C-4 regarding depreciation rate. The detail of typical equipment included in the production train need not be listed on or with the LAT-12. For additional or ancillary equipment not considered as part of the production train, various sizes, items, etc. may not be commingled into one category or value. Property must be grouped, totaled and included in summary according to the following property classes:

B.2. – B.6.b. . . .

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 19:212 (February 1993), amended by the Department of Revenue, Tax Commission, LR 24:480 (March 1998), amended by the Office of the Governor, Division of Administration, Tax Commission, LR.

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

A. . . .

B. The presence of oil or gas, or the production thereof, is to be included in the year-by-year discounted cash flow (DCF) model described below and as adopted by the Louisiana Tax Commission to determine the fair market value of an oil or gas well and its associated leasehold equipment for ad valorem tax purposes in Louisiana.

1. Production Forecast—oil and gas or other hydrocarbon production history for the well, lease or facility represented by the LUW (Lease, Unit, or Well) code is to be analyzed by the assessor for relevant trends and patterns established as of January 1 of the current tax year, using Decline Curve Analysis or other accepted empirical method. A commensurate forecast of future production, or production potential, attributable to only the working interest owner(s), is to be made by the assessor as of January 1 of the current tax year. This production forecast will consist of a Start Rate as of January 1 (daily average barrels or mcf) and up to five exponential percentage decline rates for designated periods

of time in the DCF. Alternatively, a hyperbolic forecast formula may be used when appropriate.

2. Price Forecast—the forecasted oil and gas or other hydrocarbon production amounts for the well, lease or facility represented by the LUW code, attributable to the working interest owner(s), are to be factored by an oil or gas or other hydrocarbon price forecast as of January 1 of the current tax year as annually determined by the Tax Commission to result in a forecasted gross revenue stream attributable to the working interest owner(s). This price forecast is based on the following guidelines:

a. the forecasted oil and gas or other hydrocarbon price forecast shall begin with the immediately previous calendar year's monthly average price (starting price) received by the working interest owner(s) for the oil and gas or other hydrocarbons produced and sold from the lease or facility represented by the LEW code on the open market to an unaffiliated third party or otherwise at a market-oriented rate. The source of this starting price shall correspond to severance tax data as reported by the operator to the Louisiana Department of Revenue;

i. this previous year average price may vary by property;

ii. if oil and gas or other hydrocarbons were either not produced or not sold for one or more months of the previous calendar year, the average price for which similar oil and gas from comparable interests was selling during that month is to be used;

b. the previous year average price is to be increased or decreased, whichever is appropriate, for year 1 of the discounted cashflow analysis with a Price Adjustment Factor which will be commensurate with the percentage increase or decrease, respectively, as indicated by the forecasted price in the Energy Information Administration (EIA) January STEO (Short-Term Energy Outlook) report for the current tax year, relative to the actual price shown for the immediately previous calendar year in the same publication. These two prices can be referenced in the report's Table 2. Energy Prices:

i. for oil, reference "West Texas Intermediate Spot Average" (dollars per barrel);

ii. for natural gas, reference "Henry Hub Spot" (dollars per million Btu);

iii. this price adjustment factor is to be used in the appraisal of each property, to the extent the property's forecasted cash flow extends to year 1;

c. the year 1 price used in the DCF appraisal is to be either increased or decreased, whichever is appropriate, in four more or less equal percentage increments to a year 5 price considered to be representative to a long-term average price available for the sale of oil and gas from the property

as calculated with reference to the last 20 years of historical oil and gas price data from the Energy Information Administration (EIA);

i. the long-term average price is to be calculated after removal of outlier prices, if any, within the 20-year range, defined as any historical price outside of one standard deviation from the simple average.

ii. these percentages are to be used in the appraisal of each property, to the extent the property's forecasted cash flow extends to either years 2, 3, 4, or 5.

d. the year 5 price used in the DCF appraisal is to be held flat for all years thereafter in the DCF, to the extent the property's forecasted cash flow extends past year 5;

e. the five oil and gas price forecast percentages discussed above, along with the zero percent escalation for any years in the DCF past year 5, together constitute the "price forecast scenario" as established by the Tax Commission and are to be used in the DCF appraisal of each property. This oil and gas price forecast scenario will be published on the LTC website.

3. Expense Forecast—in the DCF appraisal of the property, the forecasted gross revenues attributable to the working interest owner(s) are to be reduced for the allowance of reasonable and defensible direct costs of operation, as well as, all applicable state and local tax burden, to result in a forecasted net income stream attributable to the working interest owner(s) of the specific property being appraised. This cost allowance should represent the amount and timing of recurring expense, including overhead, along with any applicable non-recurring (capital) expense(s), typical to the area and similar operations and not necessarily the exact expenses incurred in any previous year, deemed reasonable and necessary for the property to achieve the forecasted oil and gas production amounts:

a. an assessor should make effort to obtain and consider actual historical expenses being incurred by the operator as documented on expense statements required to be provided to the assessor pursuant to §903.C. Absent this information, an assessor may assume a minimal amount and/or otherwise rely on their own judgement using best information available;

b. the increase or decrease of direct operating expense allowance in the cash flow appraisal will correspond to the increase or decrease in forecasted price, as established by the Tax Commission;

c. the percentage increase or decrease for each forecasted year of the cash flow appraisal will be calculated at 1/3 of the percentage increase or decrease in price for that year relative to the previous year price, referencing the price of the property's primary hydrocarbon being produced;

d. the provision for increase or decrease of the direct operating expense allowance does not pertain to separate allowance, if any, of capital expense(s) in the property's cash flow appraisal.

4. Discount Rate—the forecasted net income amounts in the property's DCF appraisal are to be discounted (reduced) to present day worth by application of a discount factor for each year of the forecasted cash flow commensurate with an appropriate discount rate:

a. the discount rate may vary by property;

b. base discount rates to account for the time cost of money and general industry risk are to be established by the Tax Commission. These discount rates separately extend to

oil wells vs. gas wells and are shown in Table 907.C-2. This is a minimum rate whereas the assessor may use a higher rate to account for additional property-specific risks and/or other considerations as appropriate for the determination of each property's market value;

c. these discount rates applies only to the forecasted net income of the DCF appraisal. A separate discount rate is established by the Louisiana Tax Commission to be applicable to valuation of the oil and gas wells' associated leasehold equipment (production train) and is shown in Table 907.C-2.

C. In the event the DCF appraisal results in a zero economic life and/or zero or negative discounted net income, a minimum amount of value will be established for the leasehold equipment (production train) associated with the oil and gas well(s) represented by the DCF, applying the appropriate schedule value in Table 907.C-3 to the average production depth of the wells represented by the DCF.

1. In the event the DCF appraisal results in a positive value but less than the minimum equipment value as derived using Table 907.C-3, the assessed value will be based on the minimum equipment value as established by Table 907.C-3.

## 2. Oil and Gas Well Discount Rates

Table 907.C-2 Oil and Gas Well Discount Rates	
Primary Product	Discount Rate (%)
Oil Well	15%
Gas Well	15%
Leasehold Equipment	6%

## 3. Minimum Leasehold Equipment Value

Table 907.C-3 Minimum Leasehold Equipment Value		
Onshore/Offshore	Average Production Depth (feet)	Value Per Foot (\$)
Onshore	1 – 1,499	0.50
Onshore	1,500 – 2,499	0.75
Onshore	2,500 – 9,999	1.00
Onshore	10,000 or greater	1.50
Offshore *	All Depths	2.00

\* Includes production platforms/barges.

## 4. Serial Number to Percent Good Conversion Chart

Table 907.C-4 Serial Number to Percent Good Conversion Chart			
Year	Beginning Serial Number	Ending Serial Number	20 Year Life Percent Good
2023	253984	Higher	97
2022	253176	253983	93
2021	252613	253175	90
2020	252171	252612	86
2019	251497	252170	82
2018	250707	251496	78
2017	249951	250706	74
2016	249476	249950	70
2015	248832	249475	65
2014	247423	248831	60
2013	245849	247422	55
2012	244268	245848	50
2011	242592	244267	45
2010	240636	242591	40
2009	239277	240635	35

Table 907.C-4 Serial Number to Percent Good Conversion Chart			
Year	Beginning Serial Number	Ending Serial Number	20 Year Life Percent Good
2008	236927	239276	31
2007	234780	236926	27
2006	232639	234779	24
2005	230643	232638	22
2004	229010	230642	21
2003	Lower	229009	20 *
VAR.	900000	Higher	50

\* Reflects residual or floor rate.

NOTE: For any serial number categories not listed above, use year well completed to determine appropriate percent good. If spud date is later than year indicated by serial number; or, if serial number is unknown, use spud date to determine appropriate percent good.

#### D. Surface Equipment

1. Listed below is the cost-new of major items used in the production, storage, transmission and sale of oil and gas. Any equipment not shown shall be assessed on an individual basis.

2. All surface equipment, including other property associated or used in connection with the oil and gas industry in the field of operation, must be rendered in accordance with guidelines established by the Tax Commission and in accordance with requirements set forth on LAT Form 12- Personal Property Tax Report - Oil and Gas Property.

3. Surface equipment will be assessed in 5 major categories, as follows:

- oil and gas equipment (surface equipment not considered leasehold equipment);
- tanks (surface equipment not considered leasehold equipment);
- inventories (material and supplies);
- field improvements (docks, buildings, etc.);
- other property (not included above).

4. The cost-new values listed below are to be adjusted to allow depreciation by use of the appropriate percent good listed in Table 907.C-4. When determining the value of equipment associated with a single well, use the age of that well to determine the appropriate percent good. When determining the value of equipment used on multiple wells, the average age of the wells within the lease/field will determine the appropriate year to be used for this purpose.

a. January 1, 2016 the allowance of depreciation by use of the appropriate percent good will be based on the actual age of the equipment, if known or available, and will apply only to surface equipment with an original purchase cost of \$2,500 or more.

5. Functional and/or economic obsolescence shall be considered in the analysis of fair market value as substantiated by the taxpayer in writing. Consistent with Louisiana R.S. 47:1957, the assessor may request additional documentation.

6. Sales, properly documented, should be considered by the assessor as fair market value, provided the sale meets all tests relative to it being a valid sale.

#### 7. Surface Equipment—Property Description

Table 907.D-7 Surface Equipment	
Property Description	\$ Cost New
Automatic Control Equipment—(see Safety Systems)	
Automatic Tank Switch Unit—(see Metering Equipment)	
Barges - Concrete—(assessed on an individual basis)	
Barges - Storage—(assessed on an individual basis)	
Barges - Utility—(assessed on an individual basis)	
Barges - Work—(assessed on an individual basis)	
Communication Equipment—(see Telecommunications)	
Dampeners—(see Metering Equipment—"Recorders")	
Desorbers—(no metering equipment included):	
125#	134,830
300#	148,660
500#	169,170
Destroilets—(see Metering Equipment—"Regulators")	
Desurgers—(see Metering Equipment—"Regulators")	
Desilters—(see Metering Equipment—"Regulators")	
Diatrollers—(see Metering Equipment—"Regulators")	
Docks, Platforms, Buildings—(assessed on an individual basis)	
Dry Dehydrators (Driers)—(see Scrubbers)	
Engines-Unattached—(only includes engine and skids):	
Per Horsepower	420
Evaporators—(assessed on an individual basis)	
Expander Unit—(no metering equipment included):	
Per Unit	49,460
Flow Splitters—(no metering equipment included):	
48 In. Diameter Vessel	24,080
72 In. Diameter Vessel	31,900
96 In. Diameter Vessel	48,890
120 In. Diameter Vessel	69,450
Fire Control System—(assessed on an individual basis)	
Furniture and Fixtures—(assessed on an individual basis) (Field operations only, according to location.)	
Gas Compressors-Package Unit—(Skids, scrubbers, cooling system, and power controls. No metering or regulating equipment.):	
1 - 49 HP	880
50 - 99 HP	1,780
100 - 999 HP	1,450
1,000 - 1,499 HP	1,110
1,500 HP and Up	980
Gas Coolers—(no metering equipment);	
5,000 MCF/D	37,990
10,000 MCF/D	42,790
20,000 MCF/D	133,110
50,000 MCF/D	302,000
100,000 MCF/D	494,600
Generators—Package Unit only -(no special installation) Per K.W.	280
Glycol Dehydration-Package Unit—(Including pressure gauge, relief valve and regulator. No other metering equipment.):	
Up to 4.0 MMCF/D	26,670
4.1 to 5.0 MMCF/D	29,740
5.1 to 10.0 MMCF/D	57,340
10.1 to 15.0 MMCF/D	79,790
15.1 to 20.0 MMCF/D	108,600
20.1 to 25.0 MMCF/D	141,210
25.1 to 30.0 MMCF/D	268,230
30.1 to 50.0 MMCF/D	299,630
50.1 to 75.0 MMCF/D	372,750
75.1 and Up MMCF/D	430,090

Table 907.D-7 Surface Equipment	
Property Description	\$ Cost New
Actuators—(see Metering Equipment)	

Table 907.D-7 Surface Equipment	
Property Description	\$ Cost New
Heaters—(Includes unit, safety valves, regulators and automatic shut-down. No metering equipment.):	
Steam Bath—Direct Heater:	
24 In. Diameter Vessel - 250,000 BTU/HR Rate	9,250
30 In. Diameter Vessel - 500,000 BTU/HR Rate	11,620
36 In. Diameter Vessel - 750,000 BTU/HR Rate	14,050
48 In. Diameter Vessel - 1,000,000 BTU/HR Rate	20,790
60 In. Diameter Vessel - 1,500,000 BTU/HR Rate	25,660
Water Bath—Indirect Heater:	
24 In. Diameter Vessel - 250,000 BTU/HR Rate	7,890
30 In. Diameter Vessel - 500,000 BTU/HR Rate	10,830
36 In. Diameter Vessel - 750,000 BTU/HR Rate	14,120
48 In. Diameter Vessel - 1,000,000 BTU/HR Rate	20,000
60 In. Diameter Vessel - 1,500,000 BTU/HR Rate	25,590
Steam—(Steam Generators):	
24 In. Diameter Vessel - 250,000 BTU/HR Rate	10,110
30 In. Diameter Vessel - 450,000 BTU/HR Rate	12,620
36 In. Diameter Vessel - 500 to 750,000 BTU/HR Rate	18,930
48 In. Diameter Vessel - 1 to 2,000,000 BTU/HR Rate	21,720
60 In. Diameter Vessel - 2 to 3,000,000 BTU/HR Rate	24,590
72 In. Diameter Vessel - 3 to 6,000,000 BTU/HR Rate	38,850
96 In. Diameter Vessel - 6 to 8,000,000 BTU/HR Rate	46,670
Heat Exchange Units-Skid Mounted—(see Production Units)	
Heater Treaters—(Necessary controls, gauges, valves and piping. No metering equipment included.):	
Heater - Treaters - (non-metering):	
4 x 20 ft.	20,210
4 x 27 ft.	26,020
6 x 20 ft.	27,240
6 x 27 ft.	34,260
8 x 20 ft.	43,650
8 x 27 ft.	51,100
10 x 20 ft.	57,710
10 x 27 ft.	67,890
L.A.C.T. (Lease Automatic Custody Transfer)—see Metering Equipment)	
JT Skid (Low Temperature Extraction)—(includes safety valves, temperature controllers, chokes, regulators, metering equipment, etc.—complete unit.):	
Up to 2 MMCF/D	50,170
Up to 5 MMCF/D	71,680
Up to 10 MMCF/D	172,040
Up to 20 MMCF/D	286,720
Liqua Meter Units—(see Metering Equipment)	
Manifolds—(see Metering Equipment)	
Material and Supplies-Inventories—(assessed on an individual basis)	
Meter Calibrating Vessels—(see Metering Equipment)	
Meter Prover Tanks—(see Metering Equipment)	
Meter Runs—(see Metering Equipment)	
Meter Control Stations—(not considered Communication Equipment) - (assessed on an individual basis)	
Metering Equipment	
Actuators—hydraulic, pneumatic and electric valves	7,810
Controllers—time cycle valve - valve controlling device (also known as Intermitter)	2,440
Fluid Meters:	
1 Level Control	
24 In. Diameter Vessel - 1/2 bbl. Dump	5,940
30 In. Diameter Vessel - 1 bbl. Dump	7,670
36 In. Diameter Vessel - 2 bbl. Dump	10,610
2 Level Control	
20 In. Diameter Vessel - 1/2 bbl. Dump	5,590
24 In. Diameter Vessel - 1/2 bbl. Dump	6,730
30 In. Diameter Vessel - 1 bbl. Dump	8,460
36 In. Diameter Vessel - 2 bbl. Dump	11,390

Table 907.D-7 Surface Equipment	
Property Description	\$ Cost New
L.A.C.T. and A.T.S. Units:	
30 lb. Discharge	37,560
60 lb. Discharge	42,790
Manifolds—Manual Operated:	
High Pressure	
per well	29,460
per valve	9,970
Low Pressure	
per well	14,260
per valve	4,730
Manifolds—Automatic Operated:	
High Pressure	
per well	53,260
per valve	17,560
Low Pressure	
per well	37,990
per valve	12,830
NOTE: Automatic Operated System includes gas hydraulic and pneumatic valve actuators, (or motorized valves), block valves, flow monitors-in addition to normal equipment found on manual operated system. No Metering Equipment Included.	
Meter Runs—piping, valves and supports—no meters:	
2 In. piping and valve	8,030
3 In. piping and valve	9,030
4 In. piping and valve	10,900
6 In. piping and valve	15,190
8 In. piping and valve	22,820
10 In. piping and valve	30,390
12 In. piping and valve	37,990
14 In. piping and valve	51,750
16 In. piping and valve	67,590
18 In. piping and valve	83,730
20 In. piping and valve	108,810
22 In. piping and valve	137,130
24 In. piping and valve	167,880
Metering Vessels (Accumulators):	
1 bbl. calibration plate (20 x 9)	4,660
5 bbl. calibration plate (24 x 10)	5,010
7.5 bbl. calibration plate (30 x 10)	7,030
10 bbl. calibration plate (36 x 10)	8,740
Recorders (Meters)—Includes both static element and tube drive pulsation dampener-also one and two pen operations.	
per meter	3,230
Solar Panel (also see Telecommunications)	
per unit (10' x 10')	420
Pipe Lines—Lease Lines	
Steel	
2 In. nominal size - per mile	23,360
2 1/2 In. nominal size - per mile	31,470
3 and 3 1/2 In. nominal size - per mile	40,150
4, 4 1/2 and 5 In. nominal size - per mile	69,030
6 In. nominal size - per mile	101,360
Poly Pipe	
2 In. nominal size - per mile	12,830
2 1/2 In. nominal size - per mile	17,280
3 In. nominal size - per mile	22,080
4 In. nominal size - per mile	37,920
6 In. nominal size - per mile	55,690
Plastic-Fiberglass	
2 In. nominal size - per mile	19,930
3 In. nominal size - per mile	34,120
4 In. nominal size - per mile	58,640
6 In. nominal size - per mile	86,080
NOTE: Allow 90 percent obsolescence credit for lines that are inactive, idle, open on both ends and dormant, which are being carried on corporate records solely for the purpose of retaining right of ways on the land and/or due to excessive capital outlay to refurbish or remove the lines.	
Pipe Stock—(assessed on an individual basis)	
Pipe Stock - Exempt—Under La. Const., Art. X, §4 (19-C)	

Table 907.D-7 Surface Equipment	
Property Description	\$ Cost New
Production Units: Class I - per unit—separator and 1 heater—500 MCF/D	25,230
Class II - per unit—separator and 1 heater—750 MCF/D	33,610
Production Process Units—These units are by specific design and not in the same category as gas compressors, liquid and gas production units or pump-motor units. (Assessed on an individual basis.)	
Pumps—In Line per horsepower rating of motor	350
Pump-Motor Unit—pump and motor only Class I - (water flood, s/w disposal, p/l, etc.) Up to 300 HP - per HP of motor	420
Class II - (high pressure injection, etc.) 301 HP and up per HP of motor	510
Pumping Units-Conventional and Beam Balance—(unit value includes motor) - assessed according to API designation.	
16 D	8,240
25 D	15,490
40 D	19,350
57 D	25,810
80 D	43,080
114 D	44,810
160 D	60,280
228 D	65,440
320 D	82,720
456 D	98,210
640 D	118,920
912 D	125,810
NOTE: For "Air Balance" and "Heavy Duty" units, multiply the above values by 1.30.	
Regenerators (Accumulator)—(see Metering Equipment)	
Regulators: per unit	3,300
Safety Systems	
Onshore And Marsh Area	
Basic Case:	
well only	6,590
well and production equipment	7,600
with surface op. ssv, add	11,390
Offshore 0 - 3 Miles	
Wellhead safety system (excludes wellhead actuators) per well	19,000
production train	47,530
glycol dehydration system	28,530
P/L pumps and LACT	66,520
Compressors	41,790
Wellhead Actuators (does not include price of the valve)	
5,000 psi	4,730
10,000 psi and over	7,100
NOTE: For installation costs - add 25 percent	
Sampler—(see Metering Equipment—"Fluid Meters")	
Scrubbers—Two Classes	
Class I - Manufactured for use with other major equipment and, at times, included with such equipment as part of a package unit.	
8 In. Diameter Vessel	4,010
10 In. Diameter Vessel	5,730
12 In. Diameter Vessel	6,520
Class II - Small "in-line" scrubber used in flow system usually direct from gas well. Much of this type is "shop-made" and not considered as major scrubbing equipment.	
8 In. Diameter Vessel	1,860
12 In. Diameter Vessel	2,440
NOTE: No metering or regulating equipment included in the above.	

Table 907.D-7 Surface Equipment	
Property Description	\$ Cost New
Separators—(no metering equipment included)	
Horizontal—Filter /1,440 psi (High Pressure)	
6-5/8" OD x 5'-6"	5,870
8-5/8" OD x 7'-6"	6,380
10-3/4" OD x 8'-0"	8,960
12-3/4" OD x 8'-0"	12,040
16" OD x 8'-6"	19,350
20" OD x 8'-6"	28,600
20" OD x 12'-0"	30,110
24" OD x 12'-6"	40,570
30" OD x 12'-6"	59,210
36" OD x 12'-6"	70,390
Separators—(no metering equipment included)	
Vertical 2—Phase /125 psi (Low Pressure)	
24" OD x 7'-6"	6,660
30" OD x 10'-0"	7,170
36" OD x 10'-0"	14,980
Vertical 3—Phase /125 psi (Low Pressure)	
24" OD x 7'-6"	7,030
24" OD x 10'-0"	7,960
30" OD x 10'-0"	11,040
36" OD x 10'-0"	15,700
42" OD x 10'-0"	18,210
Horizontal 3—Phase /125 psi (Low Pressure)	
24" OD x 10'-0"	10,390
30" OD x 10'-0"	13,330
36" OD x 10'-0"	14,550
42" OD x 10'-0"	23,220
Vertical 2—Phase /1440 psi (High Pressure)	
12-3/4" OD x 5'-0"	3,940
16" OD x 5'-6"	5,870
20" OD x 7'-6"	11,180
24" OD x 7'-6"	13,550
30" OD x 10'-0"	20,640
36" OD x 10'-0"	26,740
42" OD x 10'-0"	42,790
48" OD x 10'-0"	50,470
54" OD x 10'-0"	76,410
60" OD x 10'-0"	95,550
Vertical 3 - Phase /1440 psi (High Pressure)	
16" OD x 7'-6"	6,880
20" OD x 7'-6"	12,040
24" OD x 7'-6"	13,980
30" OD x 10'-0"	21,570
36" OD x 10'-0"	27,600
42" OD x 10'-0"	45,020
48" OD x 10'-0"	52,190
Horizontal 2—Phase /1440 psi (High Pressure)	
16" OD x 7'-6"	6,730
20" OD x 7'-6"	10,830
24" OD x 10'-0"	14,770
30" OD x 10'-0"	22,730
36" OD x 10'-0"	28,810
42" OD x 15'-0"	58,490
48" OD x 15'-0"	67,450
Horizontal 3—Phase /1440 psi (High Pressure)	
16" OD x 7'-6"	10,390
20" OD x 7'-6"	11,620
24" OD x 10'-0"	16,910
30" OD x 10'-0"	24,080
36" OD x 10'-0"	34,700
36" OD x 15'-0"	38,780
Offshore Horizontal 3—Phase /1440 psi (High Pressure)	
30" OD x 10'-0"	49,960
36" OD x 10'-0"	47,670
36" OD x 12'-0"	69,170
36" OD x 15'-0"	72,180
42" OD x 15'-0"	112,040
Skimmer Tanks—(see Flow Tanks in Tanks section)	
Stabilizers—per unit	7,380
Sump/Dump Tanks—(See Metering Equipment - "Fluid Tanks")	

Table 907.D-7 Surface Equipment	
Property Description	\$ Cost New
Tanks—no metering equipment	Per Barrel*
Flow Tanks (receiver or gunbarrel) 50 to 548 bbl. Range (average tank size - 250 bbl.)	46.10
Stock Tanks (lease tanks) 100 to 750 bbl. Range (average tank size – 300 bbl.)	35.90
Storage Tanks (Closed Top)	
1,000 barrel	30.50
1,500 barrel	27.00
2,000 barrel	26.20
2,001 - 5,000 barrel	24.10
5,001 - 10,000 barrel	22.60
10,001 - 15,000 barrel	21.20
15,001 - 55,000 barrel	14.90
55,001 - 150,000 barrel	11.20
Internal Floating Roof	
10,000 barrel	43.60
20,000 barrel	29.50
30,000 barrel	21.90
50,000 barrel	19.50
55,000 barrel	18.80
80,000 barrel	16.60
100,000 barrel	14.50
*I.E.: (tanks size bbls.) X (no. of bbls.) X (cost-new factor.)	
Telecommunications Equipment	
Microwave System	
Telephone and data transmission	57,340
Radio telephone	4,300
Supervisory controls:	
remote terminal unit, well	12,250
master station	27,950
towers (installed):	
heavy duty, guyed, per foot	720
light duty, guyed, per foot	60
heavy duty, self supporting, per foot	730
light duty, self supporting, per foot	150
equipment building, per sq. ft.	210
solar panels, per sq. ft.	70
Utility Compressors	
per horsepower - rated on motor	940
Vapor Recovery Unit—no Metering Equipment	
60 MCF/D or less	25,090
105 MCF/D max	35,840
250 MCF/D max	47,310
Waterknockouts—Includes unit, backpressure valve and regulator, but, no metering equipment.	
2' diam. x 16'	6,810
3' diam. x 10'	10,180
4' diam. x 10'	14,050
6' diam. x 10'	23,010
6' diam. x 15'	26,600
8' diam. x 10'	33,330
8' diam. x 15'	38,280
8' diam. x 20'	42,430
8' diam. x 25'	47,230
10' diam. x 20'	55,550

## 8. Service Stations

Table 907.D-8 Service Stations Marketing Personal Property *Alternative Procedure	
Property Description	\$ Cost New
Air and Water Units:	
Above ground	1,600
Below ground	680
Air Compressors:	
1/3 to 1 H.P.	2,150
1/2 to 5 H.P.	3,630
Car Wash Equipment:	
In Bay (roll over brushes)	57,710
In Bay (pull through)	89,580
Tunnel (40 to 50 ft.)	194,980
Tunnel (60 to 75 ft.)	260,920

Table 907.D-8 Service Stations Marketing Personal Property *Alternative Procedure	
Property Description	\$ Cost New
Drive On Lifts:	
Single Post	10,530
Dual Post	11,860
Lights:	
Light Poles (each)	1,070
Lights - per pole unit	1,190
Pumps:	
Non-Electronic - self contained and/or remote controlled computer	
Single	4,560
Dual	6,780
Computerized - non-self service, post pay, pre/post pay. self contained and/or remote controlled dispensers	
Single	7,710
Dual	10,390
Read-Out Equipment (at operator of self service)	
Per Hose Outlet	1,690
Signs:	
Station Signs	
6 ft. lighted - installed on 12 ft. pole	5,100
10 ft. lighted - installed on 16 ft. pole	9,320
Attachment Signs (for station signs)	
Lighted "self-serve" (4 x 11 ft.)	4,250
Lighted "pricing" (5 x 9 ft.)	4,340
High Rise Signs - 16 ft. lighted - installed on:	
1 pole	15,430
2 poles	20,190
3 poles	22,590
Attachment Signs (for high rise signs)	
Lighted "self-serve" (5 x 17 ft.)	8,200
Lighted "pricing" (5 x 9 ft.)	4,340
Submerged Pumps—(used with remote control equipment, according to number used - per unit)	4,550
Tanks—(average for all tank sizes)	
Underground - per gallon	2.60

NOTE: The above represents the cost-new value of modern stations and self-service marketing equipment. Other costs associated with such equipment are included in improvements. Old style stations and equipment should be assessed on an individual basis, at the discretion of the tax assessor, when evidence is furnished to substantiate such action.

\*This alternative assessment procedure should be used only when acquisition cost and age are unknown or unavailable. Otherwise, see general business section (Chapter 25) for normal assessment procedure.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:205 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:480 (March 1998), LR 25:313 (February 1999), LR 26:507 (March 2000), LR 27:425 (March 2001), LR 28:518 (March 2002), LR 29:368 (March 2003), LR 30:488 (March 2004), LR 31:717 (March 2005), LR 32:431 (March 2006), LR 33:492 (March 2007), LR 34:679 (April 2008), LR 35:495 (March 2009), LR 36:773 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1395 (May 2011), LR 38:803 (March 2012), LR 39:490 (March 2013), LR 40:531 (March 2014), LR 41:673 (April 2015), LR 42:746 (May 2016), LR 43:653 (April 2017), LR 44:580 (March 2018), repromulgated LR 44:917 (May 2018), LR 45:534 (April 2019), LR 46:561 (April 2020), LR 47:465 (April 2021), LR 48:1523 (June 2022), LR 49:1049 (June 2023).

**Chapter 10. Brine Operation Properties**  
**§1001. Guidelines for Ascertaining the Fair Market Value of Brine Operation Properties**

- A. – B.3. . . .
- C. Explanations

*Inactive Wells*—wells that are shut-in. Shut-in status becomes effective on the date the application for shut-in status is filed, consistent with the Louisiana Office of Conservation requirements.

*Injection Wells*—wells completed as single, or wells reclassified by the Louisiana Office of Conservation after a conversion of another well. Wells are used for water injection or for disposal wells.

*Production Depth*—is the depth in feet from the surface to the end of the inner-most long-string casing set into the salt dome.

*Brine Operation Wells*—wells used to inject fluid into a subsurface salt formation for the purpose of extracting a brine-laden solution which is then further processed at separate surface facilities for production of salt. This type of well is categorized as Class III for underground injection control (UIC) regulatory purposes. The term “brine mining well” does not include a well used to inject fluid for the purpose of disposal of waste or leaching a cavern for the underground storage of hydrocarbons or other products.

*Service Wells*—wells used for ancillary non-income producing purposes such as water source wells or injection of fluid for the purpose of disposal of brine waste.

- D. – E. . . .

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

**HISTORICAL NOTE:** Promulgated by the Office of the Governor, Division of Administration, Tax Commission, LR 49:1055 (June 2023)

**§1007. Valuation of Brine Operation Wells**

A. The Cost-New schedules below cover only that portion of the well subject to ad valorem taxation. Functional and/or economic obsolescence shall be considered in the analysis of fair market value as substantiated by the taxpayer in writing. Consistent with Louisiana R.S. 47:1957, the assessor may request additional documentation.

B. Instructions for Use of Table 1007.B and Procedure for Arriving at Assessed Value

1. Multiply the appropriate percent good factor based on age of the well as found in Table 1007.C.
2. Use cost-new to assess all active wells.
3. For wells recompleted, use new long-string casing depth to determine fair market value.
4. Adjustments for Allowance of Economic Obsolescence
  - a. All active service wells (i.e. salt water disposal, water source, etc.) shall be allowed a 40 percent reduction.
  - b. All inactive (shut-in) wells shall be allowed a 90 percent reduction.
  - c. Deduct any additional obsolescence that has been appropriately documented by the taxpayer, as warranted, to reflect fair market value.
  - d. Sales, properly documented, should be considered by the assessor as fair market value, provided the sale meets all tests relative to it being a valid sale.
5. Multiply depth of well by appropriate 15 percent of Cost-New amount as indicated in Table 1007.B.
6. Brine Operation Wells: All Regions—Louisiana

Table 1007.B Brine Operation Wells All Regions—Louisiana		
Producing Depths	Cost—New by depth, per foot for Brine Operation Wells	
	Cost @ 100%	15% Assessed
0 – 1,249 ft.	\$ 163.31	\$ 24.50
1,250 – 2,499 ft.	\$ 120.98	\$ 18.15
2,500 – 3,749 ft.	\$ 118.13	\$ 17.72
3,750 – 4,999 ft.	\$ 104.13	\$ 15.62
5,000 – 7,499 ft.	\$ 142.25	\$ 21.34
7,500 – 9,999 ft.	\$ 194.06	\$ 29.11
10,000 – 12,499 ft.	\$ 264.61	\$ 39.69
12,500 – 14,999 ft.	\$ 347.13	\$ 52.07
15,000 – 17,499 ft.	\$ 562.28	\$ 84.34
17,500 – 19,999 ft.	\$ 686.51	\$ 102.98
20,000 Deeper ft.	\$ 366.58	\$ 54.99

C. Serial Number to Percent Good Conversion

Table 1007.C Serial Number to Percent Good Conversion Chart			
Year	Beginning Serial Number	Ending Serial Number	20 Year Life Percent Good
2023	253984	Higher	97
2022	253176	253983	93
2021	252613	253175	90
2020	252171	252612	86
2019	251497	252170	82
2018	250707	251496	78
2017	249951	250706	74
2016	249476	249950	70
2015	248832	249475	65
2014	247423	248831	60
2013	245849	247422	55
2012	244268	245848	50
2011	242592	244267	45
2010	240636	242591	40
2009	239277	240635	35
2008	236927	239276	31
2007	234780	236926	27
2006	232639	234779	24
2005	230643	232638	22
2004	229010	230642	21
2003	Lower	229009	20 *
VAR.	900000	Higher	50

\* Reflects residual or floor rate.

NOTE: For any serial number categories not listed above, use year well completed to determine appropriate percent good. If spud date is later than year indicated by serial number; or, if serial number is unknown, use spud date to determine appropriate percent good.

D. Surface Equipment

1. Listed below is the cost-new of major items potentially used in the brine operation process. Any equipment not shown shall be assessed on an individual basis.
2. All surface equipment, including other property associated or used in connection with brine operations, must be rendered in accordance with guidelines established by the Tax Commission and in accordance with requirements set forth on LAT Form 10—Personal Property Tax Report—Brine Operation Property.
3. Brine operation personal property will be assessed in 7 major categories, as follows:
  - a. wells;
  - b. operation equipment (surface equipment);

- c. tanks (surface equipment);
- d. lines;
- e. inventories (material and supplies);
- f. field improvements (docks, buildings, etc.);
- g. other property (not included above).

4. The cost-new values listed below are to be adjusted to allow depreciation by use of the appropriate percent good listed in Table 1007.C. When determining the value of equipment associated with a single well, use the age of that well to determine the appropriate percent good. When determining the value of equipment used on multiple wells, the average age of the wells will determine the appropriate year to be used for this purpose.

5. Functional and/or economic obsolescence shall be considered in the analysis of fair market value as substantiated by the taxpayer in writing. Consistent with Louisiana R.S. 47:1957, the assessor may request additional documentation.

6. Sales, properly documented, should be considered by the assessor as fair market value, provided the sale meets all tests relative to it being a valid sale.

7. Surface Equipment—Property Description

<b>Table 1007.D Surface Equipment</b>	
<b>Property Description</b>	<b>\$ Cost New</b>
Actuators—(See Metering Equipment)	
Automatic Control Equipment—(See Safety Systems)	
Automatic Tank Switch Unit—(See Metering Equipment)	
Communication Equipment—(See Telecommunications)	
Dampeners—(See Metering Equipment—"Recorders")	
Engines - Unattached—(Only includes engine and skids): Per Horsepower	420
Fire Control System—(Assessed on an individual basis)	
Furniture and Fixtures—(Assessed on an individual basis) (Field operations only, according to location.)	
Generators—Package Unit only—(No special installation) Per K.W.	280
Manifolds—(See Metering Equipment)	
Material and Supplies—Inventories—(Assessed on an individual basis)	
Meter Calibrating Vessels—(See Metering Equipment)	
Meter Prover Tanks—(See Metering Equipment)	
Meter Runs—(See Metering Equipment)	
Meter Control Stations—(not considered Communication Equipment)—(Assessed on an individual basis)	
Metering Equipment Manifolds—Automatic Operated: High Pressure per well per valve Low Pressure per well per valve	53,260 17,560  37,990 12,830
NOTE: Automatic Operated System includes gas hydraulic and pneumatic valve actuators, (or motorized valves), block valves, flow monitors—in addition to normal equipment found on manual operated system. NO METERING EQUIPMENT INCLUDED.	
Meter Runs - piping, valves and supports—no	

<b>Table 1007.D Surface Equipment</b>	
<b>Property Description</b>	<b>\$ Cost New</b>
meters:	
2 In. piping and valve	8,030
3 In. piping and valve	9,030
4 In. piping and valve	10,900
6 In. piping and valve	15,190
8 In. piping and valve	22,820
10 In. piping and valve	30,390
12 In. piping and valve	37,990
14 In. piping and valve	51,750
16 In. piping and valve	67,590
18 In. piping and valve	83,730
20 In. piping and valve	108,810
22 In. piping and valve	137,130
24 In. piping and valve	167,880
Metering Vessels (Accumulators):	
1 bbl. calibration plate (20 x 9)	4,660
5 bbl. calibration plate (24 x 10)	5,010
7.5 bbl. calibration plate (30 x 10)	7,030
10 bbl. calibration plate (36 x 10)	8,740
Recorders (Meters)—Includes both static element and tube drive pulsation dampener—also one and two pen operations. per meter	3,230
SOLAR PANEL (also see Telecommunications) per unit (10' x 10')	420
Pipe Lines - Lease Lines Steel	
2 In. nominal size—per mile	23,360
2 ½ In. nominal size—per mile	31,470
3 and 3 ½ In. nominal size—per mile	40,150
4, 4 ½ and 5 In. nominal size—per mile	69,030
6 In. nominal size—per mile	101,360
Poly Pipe	
2 In. nominal size—per mile	12,830
2 ½ In. nominal size—per mile	17,280
3 In. nominal size—per mile	22,080
4 In. nominal size—per mile	39,920
6 In. nominal size—per mile	55,690
Pipe Lines—Lease Lines (Cont'd) Plastic—Fiberglass	
2 In. nominal size—per mile	19,930
3 In. nominal size—per mile	34,120
4 In. nominal size—per mile	58,640
6 In. nominal size—per mile	86,080
NOTE: Allow 90% obsolescence credit for lines that are inactive, idle, open on both ends and dormant, which are being carried on corporate records solely for the purpose of retaining right of ways on the land and/or due to excessive capital outlay to refurbish or remove the lines.	
Pipe Stock—(Assessed on an individual basis)	
Pipe Stock—Exempt—Under La. Const., Art. X, §4 (19-C)	
Pumps—In Line per horsepower rating of motor	350
Pump—Motor Unit—pump and motor only Class I—(water flood, s/w disposal, p/l, etc.) Up to 300 HP—per HP of motor Class II—(high pressure injection, etc.) 301 HP and up—per HP of motor	420  510
Regenerators (Accumulator)—(See Metering Equipment)	
Regulators per unit	3,300
Skimmer Tanks—(See Flow Tanks in Tanks section)	
Sump/Dump Tanks—(See Metering Equipment - "Fluid Tanks")	
Tanks—No metering equipment Flow Tanks (receiver or gunbarrel) 50 to 548 bbl. Range average tank size—250 bbl. Stock Tanks (lease tanks) 100 to 750 bbl. Range average tank size—300 bbl.	Per Barrel*  46.10  35.90

Table 1007.D Surface Equipment	
Property Description	\$ Cost New
<b>Storage Tanks (Closed Top)</b>	
1,000 barrels	30.50
1,500 barrels	27.00
2,000 barrels	26.20
2,001—5,000 barrels	24.10
5,001—10,000 barrels	22.60
10,001—15,000 barrels	21.20
15,001—55,000 barrels	14.90
55,001—150,000 barrels	11.20
<b>Internal Floating Roof</b>	
10,000 barrels	43.60
20,000 barrels	29.50
30,000 barrels	21.90
50,000 barrels	19.50
55,000 barrels	18.80
80,000 barrels	16.60
100,000 barrels	14.50
* I.E.: (tanks size bbls.) x (no. of bbls.) x (cost-new factor)	
<b>Telecommunications Equipment</b>	
Microwave System	
Telephone and data transmission	57,340
Radio telephone	4,300
Supervisory controls	
remote terminal unit, well	12,250
master station	27,950
towers (installed):	
heavy duty, guyed, per foot	720
light duty, guyed, per foot	60
heavy duty, self supporting, per foot	730
light duty, self supporting, per foot	150
equipment building, per sq. ft.	210
solar panels, per sq. ft.	70
<b>Utility Compressors</b>	
per horsepower—rated on motor	940

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Division of Administration, Tax Commission, LR 49:1056 (June 2023).

### Chapter 11. Drilling Rigs and Related Equipment

#### §1103. Drilling Rigs and Related Equipment Tables

##### A. Land Rigs

Table 1103.A Land Rigs		
Depth "0" to 7,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
3,000	216,400	32,500
4,000	290,500	43,600
5,000	295,500	44,300
6,000	316,800	47,500
7,000	408,500	61,300
th 8,000 to 10,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
8,000	597,500	89,600
9,000	888,600	133,300
10,000	1,269,000	190,400
Depth 11,000 to 15,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
11,000	1,712,700	256,900
12,000	2,185,300	327,800
13,000	2,648,700	397,300
14,000	3,065,700	459,900
15,000	3,404,300	510,600
Depth 16,000 to 20,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$

Table 1103.A Land Rigs		
16,000	3,642,900	546,400
17,000	3,774,400	566,200
18,000	3,811,300	571,700
19,000	3,789,700	568,500
20,000	3,774,700	566,200
Depth 21,000 + Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
21,000	3,864,400	579,700
25,000 +	3,984,900	597,700

1. - 2. ...

##### B. Jack-Ups

Table 1103.B Jack-Ups			
Type	Water Depth Rating	Fair Market Value	Assessment
IC	0-199 FT.	\$ 68,400,000	\$ 10,260,000
	200-299 FT.	136,500,000	20,475,000
	300 FT. and Deeper	272,700,000	40,905,000
IS	0-199 FT.	20,500,000	3,075,000
	200-299 FT.	34,100,000	5,115,000
	300 FT. and Deeper	41,000,000	6,150,000
MC	0-199 FT.	6,800,000	1,020,000
	200-299 FT.	13,700,000	2,055,000
	300 FT. and Deeper	54,600,000	8,190,000
MS	0-249 FT.	14,300,000	2,145,000
	250 FT. and Deeper	28,200,000	4,230,000

IC - Independent Leg Cantilever

IS - Independent Leg Slot

MC - Mat Cantilever

MS - Mat Slot

##### C. Semisubmersible Rigs

Table 1103.C Semisubmersible Rigs		
Water Depth Rating	Fair Market Value	Assessment
	\$	\$
0- 800 FT.	62,400,000	9,360,000
801-1,800 FT.	111,800,000	16,770,000
1,801-2,500 FT.	204,800,000	30,720,000
2,501 FT. and Deeper	642,700,000	96,405,000

NOTE: The fair market values and assessed values indicated by these tables are based on the current market (sales) appraisal approach and not the cost approach.

1. - 3.b.i. ...

##### D. Well Service Rigs Land Only

Table 1103.D Well Service Rigs Land Only				
Class	Mast	Engine	Fair Market Value (RCNLD)	Assessment
I	71' X 125M#	C-7	95,000	14,300
	71' X 150M#	50 SERIES		
	72' X 125M#	6V71		
	72' X 150M#			
	75' X 150M#			

Table 1103.D Well Service Rigs Land Only				
Class	Mast	Engine	Fair Market Value (RCNLD)	Assessment
II	96' X 150M# 96' X 180M# 96' X 185M# 96' X 200M# 96' X 205M# 96' X 210M# 96' X 212M# 96' X 215M#	C-11 50 SERIES 8V71	135,000	20,300
III	96' X 240M# 96' X 250M# 96' X 260M# 102' X 215M#	C-11 50 SERIES 8V92	170,000	25,500
IV	102' X 224M# 102' X 250M# 103' X 225M# 103' X 250M# 104' X 250M# 105' X 225M# 105' X 250M#	C-15/C-13 60 SERIES 12V71	200,000	30,000
V	105' X 280M# 106' X 250M# 108' X 250M# 108' X 260M# 108' X 268M# 108' X 270M# 108' X 300M#	C-15/C-13 60 SERIES 12V71 12V92	230,000	34,500
VI	110' X 250M# 110' X 275M# 112' X 300M# 112' X 350M#	C-15 60 SERIES 12V71 (2) 8V92	265,000	39,800
VII	117' X 350M#	(2) C-18 (2) 60 SERIES (2) 8V92 (2) 12V71	310,000	46,500

D.1. - E.1. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:939 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 22:117 (February 1996), LR 23:205 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:487 (March 1998), LR 25:315 (February 1999), LR 26:508 (March 2000), LR 27:426 (March 2001), LR 28:519 (March 2002), LR 30:488 (March 2004), LR 31:718 (March 2005), LR 32:431 (March 2006), LR 33:493 (March 2007), LR 34:683 (April 2008), LR 35:497 (March 2009), LR 36:778 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1399 (May 2011), LR 38:808 (March 2012), LR 39:495 (March 2013), LR 40:536 (March 2014), LR 41:678 (April 2015), LR 42:748 (May 2016), LR 43:654 (April 2017), LR 44:581 (March 2018), LR 45:535 (April 2019), LR 46:562 (April 2020), LR 47:467 (April 2021), LR 48:1525 (June 2022), LR 49:1058 (June 2023).

### Chapter 13. Pipelines

#### §1307. Pipeline Transportation Tables

##### A. Current Costs for Other Pipelines (Onshore)

Table 1307.A Current Costs for Other Pipelines (Onshore)		
Diameter (inches)	Cost per Mile	15% of Cost per Mile
2	\$ 258,780	\$ 38,820
4	305,690	45,850

Table 1307.A Current Costs for Other Pipelines (Onshore)		
Diameter (inches)	Cost per Mile	15% of Cost per Mile
6	361,110	54,170
8	426,570	63,990
10	503,900	75,590
12	595,250	89,290
14	703,160	105,470
16	830,630	124,590
18	981,210	147,180
20	1,159,080	173,860
22	1,369,200	205,380
24	1,617,410	242,610
26	1,910,620	286,590
28	2,256,980	338,550
30	2,666,130	399,920
32	3,149,450	472,420
34	3,720,380	558,060
36	4,394,820	659,220
38	5,191,520	778,730
40	6,132,650	919,900
42	7,244,390	1,086,660
44	8,472,080	1,270,810
46	9,755,190	1,463,280
48	11,344,510	1,701,680

NOTE: Excludes river and canal crossings. For river and canal crossings, apply a factor of 2.0 to Cost Per Mile figures in table above.

##### B. Current Costs for Other Pipelines (Offshore)

Table 1307.B Current Costs for Other Pipelines (Offshore)		
Diameter (inches)	Cost per Mile	15% of Cost per Mile
2	\$ 1,509,150	\$ 226,370
4	1,515,160	227,270
6	1,530,430	229,560
8	1,553,920	233,090
10	1,583,120	237,470
12	1,626,050	243,910
14	1,674,550	251,180
16	1,736,560	260,480
18	1,812,080	271,810
20	1,901,130	285,170
22	2,003,690	300,550
24	2,119,770	317,970
26	2,249,360	337,400
28	2,392,480	358,870
30	2,549,100	382,370
32	2,719,250	407,890
34	2,902,910	435,440
36	3,100,090	465,010
38	3,310,790	496,620
40	3,535,000	530,250
42	3,772,730	565,910
44	4,023,970	603,600
46	4,288,730	643,310
48	4,567,010	685,050

##### C. Pipeline Transportation Allowance for Physical Deterioration (Depreciation)

Table 1307.C Pipeline Transportation Allowance for Physical Deterioration (Depreciation)	
Actual Age (Yrs)	26.5 Year Life Percent Good
1	98
2	96
3	94

Table 1307.C Pipeline Transportation Allowance for Physical Deterioration (Depreciation)	
Actual Age (Yrs)	26.5 Year Life Percent Good
4	91
5	88
6	86
7	83
8	80
9	77
10	73
11	70
12	67
13	63
14	60
15	56
16	52
17	48
18	44
19	39
20	35
21	33
22	30
23	28
24	26
25	25
26	23
27 and older	20 *

\* Reflects residual or floor rate.

NOTE: See §1305.G (page PL-3) for method of recognizing economic obsolescence.

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

**HISTORICAL NOTE:** Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:941 (November 1984), LR 12:36 (January 1986), LR 16:1063 (December 1990), amended by the Department of Revenue, Tax Commission, LR 24:489 (March 1998), LR 25:316 (February 1999), LR 26:509 (March 2000), LR 27:426 (March 2001), LR 31:719 (March 2005), LR 32:432 (March 2006), LR 33:494 (March 2007), LR 34:684 (April 2008), LR 35:499 (March 2009), LR 36:778 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1401 (May 2011), LR 38:809 (March 2012), LR 39:496 (March 2013), LR 40:537 (March 2014), LR 41:680 (April 2015), LR 42:748 (May 2016), LR 43:655 (April 2017), LR 44:582 (March 2018), LR 45:535 (April 2019), LR 46:563 (April 2020), LR 47:468 (April 2021), LR 48:1526 (June 2022), LR 49:1059 (June 2023).

**Chapter 15. Aircraft**

**§1503. Aircraft (Including Helicopters) Table**

A. Aircraft (Including Helicopters)

Table 1503 Aircraft (Including Helicopters)				
Cost Index (Average)		Average Economic Life (20 Years)		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2023	0.994	1	97	.96
2022	1.012	2	93	.94
2021	1.189	3	90	1.07
2020	1.292	4	86	1.11
2019	1.299	5	82	1.07
2018	1.346	6	78	1.05
2017	1.392	7	74	1.03

Table 1503 Aircraft (Including Helicopters)				
Cost Index (Average)		Average Economic Life (20 Years)		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2016	1.420	8	70	.99
2015	1.408	9	65	.92
2014	1.421	10	60	.85
2013	1.440	11	55	.79
2012	1.452	12	50	.73
2011	1.493	13	45	.67
2010	1.540	14	40	.62
2009	1.528	15	35	.53
2008	1.572	16	31	.49
2007	1.634	17	27	.44
2006	1.723	18	24	.41
2005	1.803	19	22	.40
2004	1.939	20	21	.41
2003	2.006	21	20	.40

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

**HISTORICAL NOTE:** Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:943 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:206 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:490 (March 1998), LR 25:316 (February 1999), LR 26:509 (March 2000), LR 27:427 (March 2001), LR 28:520 (March 2002), LR 29:370 (March 2003), LR 30:489 (March 2004), LR 31:719 (March 2005), LR 32:433 (March 2006), LR 33:495 (March 2007), LR 34:685 (April 2008), LR 35:499 (March 2009), LR 36:779 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1401 (May 2011), LR 38:809 (March 2012), LR 39:497 (March 2013), LR 40:538 (March 2014), LR 41:680 (April 2015), LR 42:749 (May 2016), LR 43:656 (April 2017), LR 44:584 (March 2018), LR 45:537 (April 2019), LR 46:564 (April 2020), LR 47:469 (April 2021), LR 48:1527 (June 2022), LR 49:1060 (June 2023).

**Chapter 25. General Business Assets**

**§2503. Tables Ascertaining Economic Lives, Percent Good and Composite Multipliers of Business and Industrial Personal Property**

A. – A.1. ...

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B. Cost Indices

Table 2503.B Cost Indices
------------------------------

Year	Age	National Average 1926 = 100	January 1, 2023 = 100*
2023	1	2257.4	0.994
2022	2	2218.3	1.012
2021	3	1888.1	1.189
2020	4	1736.4	1.292
2019	5	1727.8	1.299
2018	6	1667.7	1.346
2017	7	1612.2	1.392
2016	8	1580.9	1.420
2015	9	1593.7	1.408
2014	10	1578.8	1.421
2013	11	1558.7	1.440
2012	12	1545.9	1.452
2011	13	1503.2	1.493
2010	14	1457.4	1.540
2009	15	1468.6	1.528
2008	16	1427.3	1.572
2007	17	1373.3	1.634
2006	18	1302.3	1.723
2005	19	1244.5	1.803
2004	20	1157.3	1.939
2003	21	1118.6	2.006
2002	22	1100.0	2.040
2001	23	1093.4	2.052
2000	24	1084.3	2.070
1999	25	1065.0	2.107
1998	26	1061.8	2.114
1997	27	1052.7	2.132
1996	28	1036.0	2.166
1995	29	1020.4	2.199
1994	30	985.0	2.278
1993	31	958.0	2.343

\*Reappraisal Date: January 1, 2023 – 2244.2 (Base Year)

C. ...

\*\*\*

D. Composite Multipliers 2024 (2025 Orleans Parish)

Table 2503.D Composite Multipliers 2024 (2025 Orleans Parish)										
Age	3 Yr	5 Yr	6 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr	30 Yr
1	.70	.84	.86	.89	.91	.93	.94	.96	.97	.97
2	.50	.70	.74	.80	.85	.88	.91	.94	.96	.98
3	.40	.62	.68	.80	.90	.95	1.01	1.07	1.11	1.13
4	.21	.44	.53	.70	.87	.94	1.02	1.11	1.16	1.20
5		.30	.39	.56	.75	.86	.95	1.07	1.13	1.18
6		.24	.26	.44	.66	.78	.92	1.05	1.13	1.20
7			.25	.36	.54	.70	.86	1.03	1.13	1.20
8				.31	.43	.61	.78	.99	1.11	1.19
9				.28	.34	.51	.69	.92	1.06	1.15
10					.30	.41	.61	.85	1.01	1.12
11					.29	.35	.53	.79	.98	1.09
12						.32	.45	.73	.93	1.07
13						.30	.39	.67	.90	1.06
14							.35	.62	.86	1.05
15							.32	.53	.79	.99
16							.31	.49	.75	.96
17								.44	.72	.95
18								.41	.67	.93
19								.40	.61	.92
20								.41	.58	.91
21								.40	.56	.88
22									.53	.82
23									.49	.76
24									.41	.70
25									.42	.65
26									.42	.59
27										.55
28										.50

Table 2503.D Composite Multipliers 2024 (2025 Orleans Parish)									
29									.46
30									.46
31									.47

1. Data sources for tables are:

- a. Cost Index—Marshall and Swift Publication Co.;
- b. Percent Good—Marshall and Swift Publication Co.;

Co.;

- c. Average Economic Life—various.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 10:944 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:207 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:490 (March 1998), LR 25:317 (February 1999), LR 26:509 (March 2000), LR 27:427 (March 2001), LR 28:520 (March 2002), LR 29:370 (March 2003), LR 30:489 (March 2004), LR 31:719 (March 2005), LR 32:433 (March 2006), LR 33:496 (March 2007), LR 34:686 (April 2008), LR 35:500 (March 2009), LR 36:780 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1402 (May 2011), LR 38:810 (March 2012), LR 39:497 (March 2013), LR 40:538 (March 2014), LR 41:681 (April 2015), LR 42:750 (May 2016), LR 43:656 (April 2017), LR 44:584 (March 2018), LR 45:538 (April 2019), LR 46:564 (April 2020), LR 47:470 (April 2021), LR 48:1528 (June 2022), LR 49:1061 (June 2023).

**§2717. Tables—Use Value**

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

Table 2717.A Average Assessed Value per Acre of Agricultural and Horticultural Land, by Class		
Class	Assessed Value Per Acre	
	Upper	Lower
Class I	\$48.31	\$40.83
Class II	\$40.54	\$30.46
Class III	\$29.89	\$26.45
Class IV	\$25.85	\$17.22

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

Table 2717.B Average Assessed Value per Acre of Timberland, by Class	
Class	Assessed Value Per Acre
Class 1	\$40.22
Class 2	\$28.54
Class 3	\$12.38
Class 4	\$7.51

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

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

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

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

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

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

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

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

**Chapter 31 Public Exposure of Assessments; Appeals §3101. Public Exposure of Assessments, Appeals to the Board of Review and Board of Review Hearings**

A. - H.4. ...

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 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 3103.A with the notice of determination.

K. ...

**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. \_\_\_\_\_

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 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: The Board of Review's decision, may be appealed to the La. Tax Commission by completing and submitting Appeal Form 3103.A to the LTC within 30 calendar days of the Board of Review's decision. For further information, call the LTC at (225) 219-0339.**

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), LR 48:1529 (June 2022), LR 49:1062 (June 2023).

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

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 47:1837, R.S. 47:1989 and R.S. 47:1922.

**HISTORICAL NOTE:** Promulgated by the Office of the Governor, Division of Administration, Tax Commission, LR 48:1530 (June 2022). Repealed by the Office of the Governor, Division of Administration, Tax Commission.

**§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.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 3103.A and, if applicable, Form 3103.B. The applicant must include a copy of the Board of Review’s written decision and notification letter with the Form 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 the Forms 3103.A and 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 Legal Counsel for 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.

14. Upon written notice by the commission, through either the administrator or Legal Counsel for the commission, the parties or their attorneys or other representative may be directed to meet and confer with commission staff and/or Legal Counsel for the commission to discuss any aspect of the appeal lodged with the commission.

D.1. – D.9. . . .

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 provided for on "Exhibit B, Power of Attorney" (Form 3103.B).

E.2 – G.11. . . .

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. At its sole discretion 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.

G.13. – H.3. . . .

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.

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. – P. . . .

**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: \_\_\_\_\_ Assessment 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 the Board of Review Determination: \_\_\_\_\_

“You are required to include a copy of the Board of Review Determination with this Appeal Form.”

The 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 the 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 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 me/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.

Representatives must sign and date this form on Page 3.

**II. Authorized Representative:**

Name: \_\_\_\_\_

Firm: \_\_\_\_\_

Street Address \_\_\_\_\_

City, State, ZIP: \_\_\_\_\_

Telephone Number:( ) \_\_\_\_\_

Fax Number:( ) \_\_\_\_\_

Email 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 communication 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:

I am authorized to represent the taxpayer identified above and to represent that taxpayer as set forth in Part III specified herein;

I have read and am familiar with all the rules and regulations promulgated by the commission;

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), LR 48:1533 (June 2022), LR 49:1063 (June 2023).

§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 3103.B.

B.1. - S. . . .

\* \* \*

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 Office of the Governor, 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), LR 48:1538 (June 2022).

§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 3103.B.

B. - T. . . .

\* \* \*

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), LR 48:1539 (June 2022).

§3107. Practice and Procedure for 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 3103.B.

B. - T. . . .

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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), amended LR 34:690 (April 2008), LR 36:782 (April 2010), amended by the Office of the Governor, 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), LR 48:1539 (June 2022).