

Louisiana Tax Commission  
State of Louisiana

JOHN BEL EDWARDS  
Governor



LAWRENCE E. CHEHARDY  
Chairman

**LOUISIANA TAX COMMISSION**

**2020 RULES AND REGULATIONS SESSION-PROPOSALS**

**Wednesday, July 15, 2020 at 10:00 A.M.  
Louisiana State Capitol  
Senate Committee Room E  
Baton Rouge, Louisiana 70804**

**Via Livestream: <https://legis.la.gov/>**

**AGENDA**

- I. Call to Order**
- II. Roll Call**
- III. Presentation of Proposals for Amending and/or Adopting Tax Commission Real/Personal Property Rules and Regulations for Tax Year 2021.**
  - A. Chapter 1 – Constitutional & Statutory Guides to Property Taxation
    1. Erroll G. Williams (*Orleans Parish Assessor*)
    2. Louisiana Tax Commission (*Teri Callender*)
  - B. Chapter 3 – Real Property, Tax Roll Specs and Property Codes
    1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
  - C. Chapter 7 - Watercraft
    1. Louisiana Assessors' Association (*Wendy Thibodeaux, Lafourche Parish Assessor*)
    2. Louisiana Tax Commission (*Teri Callender*)

- E. Chapter 9 – Oil and Gas Properties
  - 1. Destin Operating Company (*Denis H. Baillargeon*)
  - 2. Louisiana Assessors’ Association, Louisiana Mid-Continent Oil and Gas Association, and Louisiana Oil and Gas Association (*Memorandum filed by George Pivach, II & Ellen Dunbar*)
  - 3. Louisiana Assessors’ Association (*Pritchard & Abbott, Rodney Kret*)
  
- F. Chapter 11 – Drilling Rigs & Related Equipment
  - 1. Louisiana Assessors’ Association (*Pritchard & Abbott, Rodney Kret*)
  
- G. Chapter 13 - Pipelines
  - 1. Louisiana Assessors’ Association (*Pritchard & Abbott, Rodney Kret*)
  
- H. Chapter 15 – Aircraft
  - 1. Louisiana Tax Commission (*Teri Callender*)
  
- I. Chapter 25 – General Business Assets
  - 1. Louisiana Mid-Continent Oil and Gas Association (*LMOGA, Tyler Gray*)
  - 2. Louisiana Assessors’ Association (*Pritchard & Abbott, Rodney Kret*)
  - 3. Louisiana Tax Commission (*Teri Callender*)
  
- J. Chapter 33 – Guidelines for Ascertaining Fair Market Value for Financial Institutions
  - 1. Louisiana Tax Commission (*Teri Callender*)

**IV. Remarks by the Chairman and Commission Members**

**V. Future Notices**

Upcoming Hearing Dates – *Louisiana State Capitol – Senate Committee Room E  
Baton Rouge, Louisiana 70804*

**August 19, 2020**

10:00 A.M.

Rebuttal Hearing

**September 23, 2020**

10:00 A.M.

Tentative Adoption Proceeding

**VI. Consideration of Any Other Matters That May Come Before the Commission**

**VII. Adjournment**

*This notice of public meeting hereby serves as a posting of R.S. 42:4.1 through R.S. 42:13, relative to the Louisiana’s Open Meetings Law, as required by R.S. 42:4.1B.*