

Louisiana Tax Commission  
State of Louisiana

JEFF LANDRY  
GOVERNOR



**LOUISIANA TAX COMMISSION**

**2026 RULES AND REGULATIONS SESSION-REBUTTALS**

**Wednesday, August 20, 2025 at 9:00 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 Rebuttals for Amending and/or Adopting Tax Commission Real/Personal Property Rules and Regulations for Tax Year 2026.**
  - A. Chapter 1 – Constitutional and Statutory Guides to Property Taxation
    - 1. Council on State Taxation (*Leonore F. Heavey*)
    - 2. Louisiana Mid-Continent Oil & Gas Association and Louisiana of Business & Industry (Tommy Faucheux, President & Will Green, President)
  - B. Chapter 2 – Policies and Procedures for Assessment and Change Order Practice
    - 1. Louisiana Chemical Association, Louisiana Chemical Industrial Alliance, & Louisiana Oil & Gas Association (David A. Cresson, LCA/LCIA, President & Mike Moncla, LOGA, President)
    - 2. Louisiana Mid-Continent Oil & Gas Association and Louisiana of Business & Industry (Tommy Faucheux, LMOGA, President & Will Green, LABI, President)
  - C. Chapter 3 – Property Classifications Standards
    - 1. Council on State Taxation (Leonore F. Heavey)
    - 2. Louisiana Assessors' Association (Pritchard & Abbott, Rodney Kret)
    - 3. Louisiana Mid-Continent Oil & Gas Association and Louisiana of Business & Industry (Tommy Faucheux, LMOGA, President & Will Green, LABI, President).
  - D. Chapter 7 – Watercraft
    - 1. Lafourche Parish Assessors' Office (Assessor Wendy Thibodeaux)

E. Chapter 10- Brine Mining Operation

1. Louisiana Tax Commission (LTC Staff)

F. Chapter 13 –Pipelines

1. Louisiana Assessors' Association (Pritchard & Abbott, Rodney Kret)

G. Chapter 25 – General Business Assets

1. Council on State Taxation (Leonore F. Heavey)
2. Hornbeck (Michael Nicaud, Vice President)
3. Louisiana Mid-Continent Oil & Gas Association and Louisiana of Business & Industry (Tommy Fauchaux, LMOGA, President & Will Green, LABI, President)
4. Westlake (Derrick Cyprian, Vice President)

H. Chapter 29 – Public Service Properties

1. Louisiana Mid-Continent Oil & Gas Association and Louisiana of Business & Industry (Tommy Fauchaux, LMOGA, President & Will Green, LABI, President)

I. Chapter 31 – Public Exposure of Assessments; Appeals

1. Council on State Taxation (Leonore F. Heavey)
2. Hornbeck (Michael Nicaud, Vice President)
3. Louisiana Chemical Association, Louisiana Chemical Industrial Alliance, & Louisiana Oil & Gas Association ( (David A. Cresson, LCA/LCIA, President & Mike Moncla, LOGA, President)
4. Louisiana Mid-Continent Oil & Gas Association and Louisiana of Business & Industry (Tommy Fauchaux, LMOGA, President & Will Green, LABI, President)
5. Westlake (Derrick Cyprian, Vice President)

**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*

**September 24, 2025**

9:00 A.M.

Tentative Adoption Proceeding

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

**VII. Adjournment**