

JEFF LANDRY
Governor

Louisiana Tax Commission
State of Louisiana



LOUISIANA TAX COMMISSION

2026 RULES AND REGULATIONS SESSION-PROPOSALS

Wednesday, July 16, 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 Proposals 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. Louisiana Assessors' Association (*LAA Rules and Regs Committee Chairman, Richard Kendrick, West Feliciana Parish*)
 - B. Chapter 2 – Policies and Procedures for Assessment and Change Order Practice
 1. Louisiana Assessors' Association (*LAA Rules and Regs Committee Chairman, Richard Kendrick, West Feliciana Parish*)
 - C. Chapter 3 – Property Classifications Standards, Real & Personal Property, Personal Property Report Forms, and Definitions
 1. Louisiana Assessors' Association (*LAA Rules and Regs Committee Chairman, Richard Kendrick, West Feliciana Parish*)
 2. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
 3. Louisiana Mid-Continent Oil and Gas Association (*Advantous, Bob Adair*)
 4. Louisiana Tax Commission (*LTC Staff*)
 - D. Chapter 7 – Watercraft
 1. Louisiana Tax Commission (*LTC Staff*)
 2. Marmac (*Craig Brewer*)

- E. Chapter 9 – Oil and Gas Properties
 - 1. Louisiana Assessors’ Association (*Pritchard & Abbott, Rodney Kret*)
 - 2. Louisiana Oil and Gas Association (*Merit Advisors, Daron Fredrickson*)
- 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*)
 - 2. Louisiana Mid-Continent Oil and Gas Association, and Louisiana Chemical Association (*Bob Adair, Advantous Consultants*)
- H. Chapter 15 – Aircraft
 - 1. Louisiana Tax Commission (*LTC Staff*)
- I. Chapter 25 – General Business Assets
 - 1. Louisiana Assessors’ Association (*LAA Rules and Regs Committee Chairman, Assessor Richard Kendrick, West Feliciana Parish*)
 - 2. Louisiana Tax Commission (*LTC Staff*)
- J. Chapter 29 – Public Service Properties
 - 1. Louisiana Assessors’ Association (*LAA Rules and Regs Committee Chairman, Richard Kendrick, West Feliciana Parish*)
- K. Chapter 31 – Public Exposure of Assessments; Appeals
 - 1. Louisiana Assessors’ Association (*LAA Rules and Regs Committee Chairman, Richard Kendrick, West Feliciana Parish*)
- L. Chapter 33 – Financial Institutions
 - 1. Louisiana Tax Commission (*LTC Staff*)

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 20, 2025

9:00 A.M.

Rebuttal Hearing

September 24, 2025

9:00 A.M.

Tentative Adoption Proceeding

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

VII. Adjournment

Louisiana Tax Commission
State of Louisiana

JEFF LANDRY
GOVERNOR



LOUISIANA TAX COMMISSION

OPEN MEETING AGENDA

**Louisiana State Capitol
Senate Committee Room E
Baton Rouge, Louisiana 70804**

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Upon adjournment of R&R Hearing

- I. Call to Order**
- II. Roll Call**
- III. Old Business**
- IV. Approval of Minutes**
- V. Items to be Considered**
 - A. Consideration of Change Orders**
See attachments for specific change orders to be considered.
 - B. Consideration of Tax Sale Cancellation**
- 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, required by R.S. 42:4.1B.