

**Louisiana Tax Commission**  
**State of Louisiana**




**JOHN BEL EDWARDS**  
GOVERNOR

**LAWRENCE E. CHEHARDY**  
CHAIRMAN

February 24, 2021

**MEMORANDUM**

**TO:** The Honorable R. L. "Bret" Allain, II, Chairman, Senate Revenue & Fiscal Affairs  
The Honorable Stuart J. Bishop, Chairman, House Ways & Means Committee

**FROM:** Michael Matherne   
TC Administrator

**RE:** Final Summary Report on Louisiana Tax Commission Proposed Rulemaking

In accordance with the Administrative Procedure Act (R.S. 49:950) as amended, The Louisiana Tax Commission is submitting our Final Summary Report of the proposed rules regarding Ad Valorem Taxation for tax year 2021 (2022 Orleans Parish).

Previously, hearings were held to discuss proposals and rebuttals that were submitted to our office regarding suggested amendments or changes to the Louisiana Tax Commission's Real & Personal Property Rules and Regulations guidelines. The agency published a Notice of Intent, as well as, an Emergency Rule in the January 2021 issue of the Louisiana State Register (see attached).

The Louisiana Tax Commission held a public hearing today, February 24, 2021, to discuss any written comments that were received before the published submittal deadline of February 9, 2021.

The Tax Commission did not receive any written comments or objections, by the published deadline nor as of this date, regarding the changes published in our Notice of Intent and Emergency Rule.

The commission will move forward with the rulemaking process and publish the agency's Final Rule, with no additional changes, in the April 2021 issue of the Louisiana State Register.

The commission is charged with providing guidelines to ensure that all property, in the State of Louisiana, is assessed at Fair Market Value

All documents that were previously submitted requesting amendments or changes to our Rules & Regulations are available upon request or on our agency's website.

**cc:** The Honorable Patrick Page Cortez., President, Louisiana State Senate  
The Honorable Clay Schexnayder, Speaker, Louisiana House of Representatives