

565 - Board of Tax Appeals

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$647,331	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$807,089	\$1,936,859	\$1,936,859	\$2,017,264	\$2,010,847	\$73,988	3.82%
FEES & SELF-GENERATED	\$301,684	\$361,361	\$361,361	\$362,509	\$361,361	\$0	0%
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$1,756,104	\$2,298,220	\$2,298,220	\$2,379,773	\$2,372,208	\$73,988	3.22%
Classified	0	0	0	0	0	0	0%
Unclassified	11	13	13	13	13	0	0%
TOTAL AUTHORIZED T.O. POSITIONS	11	13	13	13	13	0	0%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
TOTAL NON-T.O. FTE POSITIONS	0	0	0	0	0	0	0%
TOTAL POSITIONS	11	13	13	13	13	0	0%

STATE OF LOUISIANA

Adjustments Report - Agency

Executive Budget

565 - Board of Tax Appeals

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$1,936,859	\$361,361	\$0	\$0	\$2,298,220	13	Existing Operating Budget as of 12/01/2025
\$0	\$53,988	\$0	\$0	\$0	\$53,988	0	Statewide Adjustments
\$0	\$20,000	\$0	\$0	\$0	\$20,000	0	Other Adjustments
\$0	\$2,010,847	\$361,361	\$0	\$0	\$2,372,208	13	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$2,027	\$0	\$0	\$0	\$2,027	0	Capitol Park Security
\$0	\$5,747	\$0	\$0	\$0	\$5,747	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$1,615	\$0	\$0	\$0	\$1,615	0	Group Insurance Rate Adjustment for Retirees
\$0	\$13,016	\$0	\$0	\$0	\$13,016	0	Office of Technology Services (OTS)
\$0	\$15,218	\$0	\$0	\$0	\$15,218	0	Related Benefits Base Adjustment
\$0	(\$115)	\$0	\$0	\$0	(\$115)	0	Rent in State-Owned Buildings
\$0	(\$21,021)	\$0	\$0	\$0	(\$21,021)	0	Retirement Rate Adjustment
\$0	\$2,136	\$0	\$0	\$0	\$2,136	0	Risk Management
\$0	\$35,209	\$0	\$0	\$0	\$35,209	0	Salary Base Adjustment
\$0	\$156	\$0	\$0	\$0	\$156	0	UPS Fees
\$0	\$53,988	\$0	\$0	\$0	\$53,988	0	Total

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$20,000	\$0	\$0	\$0	\$20,000	0	Increases funding for the agency's case management and E-filing system.
\$0	\$20,000	\$0	\$0	\$0	\$20,000	0	Total

STATE OF LOUISIANA

Adjustments Report - Program

Executive Budget

5651 - Administrative

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$1,594,378	\$172,624	\$0	\$0	\$1,767,002	10	Existing Operating Budget as of 12/01/2025
\$0	\$60,854	\$0	\$0	\$0	\$60,854	0	Statewide Adjustments
\$0	\$20,000	\$0	\$0	\$0	\$20,000	0	Other Adjustments
\$0	\$1,675,232	\$172,624	\$0	\$0	\$1,847,856	10	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$1,622	\$0	\$0	\$0	\$1,622	0	Capitol Park Security
\$0	\$4,840	\$0	\$0	\$0	\$4,840	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$1,615	\$0	\$0	\$0	\$1,615	0	Group Insurance Rate Adjustment for Retirees
\$0	\$11,714	\$0	\$0	\$0	\$11,714	0	Office of Technology Services (OTS)
\$0	\$21,735	\$0	\$0	\$0	\$21,735	0	Related Benefits Base Adjustment
\$0	(\$104)	\$0	\$0	\$0	(\$104)	0	Rent in State-Owned Buildings
\$0	(\$11,721)	\$0	\$0	\$0	(\$11,721)	0	Retirement Rate Adjustment
\$0	\$1,040	\$0	\$0	\$0	\$1,040	0	Risk Management
\$0	\$29,973	\$0	\$0	\$0	\$29,973	0	Salary Base Adjustment
\$0	\$140	\$0	\$0	\$0	\$140	0	UPS Fees
\$0	\$60,854	\$0	\$0	\$0	\$60,854	0	Total

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$20,000	\$0	\$0	\$0	\$20,000	0	Increases funding for the agency's case management and E-filing system.
\$0	\$20,000	\$0	\$0	\$0	\$20,000	0	Total

STATE OF LOUISIANA

Adjustments Report - Program

Executive Budget

5652 - Local Tax Division

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$342,481	\$188,737	\$0	\$0	\$531,218	3	Existing Operating Budget as of 12/01/2025
\$0	(\$6,866)	\$0	\$0	\$0	(\$6,866)	0	Statewide Adjustments
\$0	\$335,615	\$188,737	\$0	\$0	\$524,352	3	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$405	\$0	\$0	\$0	\$405	0	Capitol Park Security
\$0	\$907	\$0	\$0	\$0	\$907	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$1,302	\$0	\$0	\$0	\$1,302	0	Office of Technology Services (OTS)
\$0	(\$6,517)	\$0	\$0	\$0	(\$6,517)	0	Related Benefits Base Adjustment
\$0	(\$11)	\$0	\$0	\$0	(\$11)	0	Rent in State-Owned Buildings
\$0	(\$9,300)	\$0	\$0	\$0	(\$9,300)	0	Retirement Rate Adjustment
\$0	\$1,096	\$0	\$0	\$0	\$1,096	0	Risk Management
\$0	\$5,236	\$0	\$0	\$0	\$5,236	0	Salary Base Adjustment
\$0	\$16	\$0	\$0	\$0	\$16	0	UPS Fees
\$0	(\$6,866)	\$0	\$0	\$0	(\$6,866)	0	Total

5651 - Administrative

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$647,331	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$499,532	\$1,594,378	\$1,594,378	\$1,679,192	\$1,675,232	\$80,854	5.07%
FEES & SELF-GENERATED	\$119,140	\$172,624	\$172,624	\$173,220	\$172,624	\$0	0%
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$1,266,003	\$1,767,002	\$1,767,002	\$1,852,412	\$1,847,856	\$80,854	4.58%
Classified	0	0	0	0	0	0	0%
Unclassified	8	10	10	10	10	0	0%
TOTAL AUTHORIZED T.O. POSITIONS	8	10	10	10	10	0	0%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
TOTAL NON-T.O. FTE POSITIONS	0	0	0	0	0	0	0%
TOTAL POSITIONS	8	10	10	10	10	0	0%

5652 - Local Tax Division

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$307,557	\$342,481	\$342,481	\$338,072	\$335,615	(\$6,866)	(2.00%)
FEES & SELF-GENERATED	\$182,545	\$188,737	\$188,737	\$189,289	\$188,737	\$0	0%
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$490,102	\$531,218	\$531,218	\$527,361	\$524,352	(\$6,866)	(1.29%)
Classified	0	0	0	0	0	0	0%
Unclassified	3	3	3	3	3	0	0%
TOTAL AUTHORIZED T.O. POSITIONS	3	3	3	3	3	0	0%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
TOTAL NON-T.O. FTE POSITIONS	0	0	0	0	0	0	0%
TOTAL POSITIONS	3	3	3	3	3	0	0%

STATE OF LOUISIANA

Line Item Expenditure Summary - Agency

Executive Budget

565 - Board of Tax Appeals

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Salaries	\$820,510	\$1,021,090	\$1,021,090	\$1,056,299	\$1,056,299	\$35,209
Other Compensation	\$193,227	\$341,653	\$341,653	\$341,653	\$341,653	\$0
Related Benefits	\$482,283	\$467,317	\$467,317	\$468,876	\$468,876	\$1,559
TOTAL PERSONAL SERVICES	\$1,496,020	\$1,830,060	\$1,830,060	\$1,866,828	\$1,866,828	\$36,768
Travel	\$39,291	\$103,423	\$103,423	\$106,257	\$103,423	\$0
Operating Services	\$22,044	\$79,343	\$79,343	\$101,516	\$99,343	\$20,000
Supplies	\$17,342	\$18,377	\$18,377	\$18,880	\$18,377	\$0
TOTAL OPERATING EXPENSES	\$78,678	\$201,143	\$201,143	\$226,653	\$221,143	\$20,000
PROFESSIONAL SERVICES	\$2,780	\$75,000	\$75,000	\$77,055	\$75,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$170,482	\$192,017	\$192,017	\$209,237	\$209,237	\$17,220
TOTAL OTHER CHARGES	\$170,482	\$192,017	\$192,017	\$209,237	\$209,237	\$17,220
Acquisitions	\$8,145	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$8,145	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,756,104	\$2,298,220	\$2,298,220	\$2,379,773	\$2,372,208	\$73,988
Classified	0	0	0	0	0	0
Unclassified	11	13	13	13	13	0
TOTAL AUTHORIZED T.O. POSITIONS	11	13	13	13	13	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
TOTAL NON-T.O. FTE POSITIONS	0	0	0	0	0	0
TOTAL POSITIONS	11	13	13	13	13	0

STATE OF LOUISIANA

Line Item Expenditure Summary - Program

Executive Budget

5651 - Administrative

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Salaries	\$568,238	\$757,045	\$757,045	\$787,018	\$787,018	\$29,973
Other Compensation	\$193,227	\$319,195	\$319,195	\$319,195	\$319,195	\$0
Related Benefits	\$318,708	\$371,514	\$371,514	\$387,983	\$387,983	\$16,469
TOTAL PERSONAL SERVICES	\$1,080,173	\$1,447,754	\$1,447,754	\$1,494,196	\$1,494,196	\$46,442
Travel	\$16,286	\$46,713	\$46,713	\$47,993	\$46,713	\$0
Operating Services	\$17,076	\$54,879	\$54,879	\$76,382	\$74,879	\$20,000
Supplies	\$10,773	\$11,741	\$11,741	\$12,062	\$11,741	\$0
TOTAL OPERATING EXPENSES	\$44,135	\$113,333	\$113,333	\$136,437	\$133,333	\$20,000
PROFESSIONAL SERVICES	\$284	\$53,000	\$53,000	\$54,452	\$53,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$134,080	\$152,915	\$152,915	\$167,327	\$167,327	\$14,412
TOTAL OTHER CHARGES	\$134,080	\$152,915	\$152,915	\$167,327	\$167,327	\$14,412
Acquisitions	\$7,330	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$7,330	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,266,003	\$1,767,002	\$1,767,002	\$1,852,412	\$1,847,856	\$80,854
Classified	0	0	0	0	0	0
Unclassified	8	10	10	10	10	0
TOTAL AUTHORIZED T.O. POSITIONS	8	10	10	10	10	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
TOTAL NON-T.O. FTE POSITIONS	0	0	0	0	0	0
TOTAL POSITIONS	8	10	10	10	10	0

STATE OF LOUISIANA
Line Item Expenditure Summary - Program
Executive Budget

5652 - Local Tax Division

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Salaries	\$252,272	\$264,045	\$264,045	\$269,281	\$269,281	\$5,236
Other Compensation	\$0	\$22,458	\$22,458	\$22,458	\$22,458	\$0
Related Benefits	\$163,574	\$95,803	\$95,803	\$80,893	\$80,893	(\$14,910)
TOTAL PERSONAL SERVICES	\$415,846	\$382,306	\$382,306	\$372,632	\$372,632	(\$9,674)
Travel	\$23,005	\$56,710	\$56,710	\$58,264	\$56,710	\$0
Operating Services	\$4,968	\$24,464	\$24,464	\$25,134	\$24,464	\$0
Supplies	\$6,570	\$6,636	\$6,636	\$6,818	\$6,636	\$0
TOTAL OPERATING EXPENSES	\$34,542	\$87,810	\$87,810	\$90,216	\$87,810	\$0
PROFESSIONAL SERVICES	\$2,496	\$22,000	\$22,000	\$22,603	\$22,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$36,402	\$39,102	\$39,102	\$41,910	\$41,910	\$2,808
TOTAL OTHER CHARGES	\$36,402	\$39,102	\$39,102	\$41,910	\$41,910	\$2,808
Acquisitions	\$815	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$815	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$490,102	\$531,218	\$531,218	\$527,361	\$524,352	(\$6,866)
Classified	0	0	0	0	0	0
Unclassified	3	3	3	3	3	0
TOTAL AUTHORIZED T.O. POSITIONS	3	3	3	3	3	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
TOTAL NON-T.O. FTE POSITIONS	0	0	0	0	0	0
TOTAL POSITIONS	3	3	3	3	3	0

565 - Board of Tax Appeals

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Recommended 26 - 27	Total Executive Adjustment 26 - 27
Fees & Self-generated Revenues	\$301,684	\$361,361	\$361,361	\$362,509	\$361,361	\$0
Total:	\$301,684	\$361,361	\$361,361	\$362,509	\$361,361	\$0

Statutory Dedications	PY Actuals FY -	Enacted FY -	EOB as of 12/01/	Continuation FY -	Recommended FY -	Total Executive Adjustment FY -
Total:	\$0	\$0	\$0	\$0	\$0	\$0

5651 - Administrative

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Recommended 26 - 27	Total Executive Adjustment 26 - 27
Fees & Self-generated Revenues	\$119,140	\$172,624	\$172,624	\$173,220	\$172,624	\$0
Total:	\$119,140	\$172,624	\$172,624	\$173,220	\$172,624	\$0

Statutory Dedications	PY Actuals FY -	Enacted FY -	EOB as of 12/01/	Continuation FY -	Recommended FY -	Total Executive Adjustment FY -
Total:	\$0	\$0	\$0	\$0	\$0	\$0

5652 - Local Tax Division

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Recommended 26 - 27	Total Executive Adjustment 26 - 27
Fees & Self-generated Revenues	\$182,545	\$188,737	\$188,737	\$189,289	\$188,737	\$0
Total:	\$182,545	\$188,737	\$188,737	\$189,289	\$188,737	\$0

Statutory Dedications	PY Actuals FY -	Enacted FY -	EOB as of 12/01/	Continuation FY -	Recommended FY -	Total Executive Adjustment FY -
Total:	\$0	\$0	\$0	\$0	\$0	\$0