

Agency Budget Request

FISCAL YEAR 2026–2027



Executive Department

106 — Louisiana Tax Commission



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Signature Page

BUDGET REQUEST

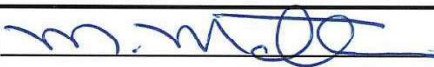
Fiscal Year Ending June 30, 2027

NAME OF DEPARTMENT / AGENCY: LOUISIANA TAX COMMISSION
BUDGET UNIT: 106
SCHEDULE NUMBER: 01
TELEPHONE NUMBER: 225 219 0339

PHYSICAL ADDRESS: 1051, NORTH 3RD STREET,
BATON ROUGE
ZIP CODE: 70802
WEB ADDRESS: www.stax.latax.la.gov

WE HEREBY CERTIFY THAT THE STATEMENTS AND FIGURES ON THE ACCOMPANYING FORMS ARE TRUE AND CORRECT
TO THE BEST OF OUR KNOWLEDGE.

HEAD OF DEPARTMENT: 
PRINTED NAME/TITLE: MICHAEL MATHERNE, ADMINISTRATOR
DATE: 10/17/2025
EMAIL ADDRESS: MICHAEL.MATHERNE@LA.GOV

HEAD OF BUDGET UNIT: 
PRINTED NAME/TITLE: MICHAEL MATHERNE, ADMINISTRATOR
DATE: 10/17/2025
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PROGRAM CONTACT PERSON: RAJESH JAIN
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TELEPHONE NUMBER: 225 219 0339
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Operational Plan

STATE OF LOUISIANA
Operational Plan Form
Department Goals

DEPARTMENT NUMBER AND NAME: LTC - LTC

DEPARTMENT MISSION:

The Louisiana Tax Commission will serve Louisiana taxpayers fairly and with integrity by administering property tax laws. The agency reviews and certifies the various parish assessment rolls and acts as an appellate body for appeals by assessors, taxpayers, and tax recipient bodies after actions by parish review boards; provides guidelines for assessment of movable property and performs and reviews appraisals or assessments and where necessary modifies (or orders reassessment) to ensure uniformity and fairness. Assesses all public service property, as well as valuation of banks and insurance companies, and provides assistance to assessors.

DEPARTMENT GOALS:

- To provide the general public with a centralized place to obtain property tax information.
- To provide confidence to the taxpayers in the state that their assessments are fair and equitable.

STATE OF LOUISIANA
Operational Plan Form
Agency Goals

AGENCY NUMBER AND NAME: 106 - Louisiana Tax Commission

AGENCY MISSION:

The Louisiana Tax Commission will serve Louisiana taxpayers fairly and with integrity by administering property tax laws. The agency reviews and certifies the various parish assessment rolls, and acts as an appellate body for appeals by assessors, taxpayers, and tax recipient bodies after actions by parish review boards; provides guidelines for assessment of movable property and performs and reviews appraisals or assessments and where necessary modifies (or orders reassessment) to ensure uniformity and fairness. Assesses all public service property, as well as valuation of banks and insurance companies, and provides assistance to assessors.

AGENCY GOALS:

- To provide the general public with a centralized place to obtain property tax information.
- To provide confidence to the taxpayers in the state that their assessments are fair and equitable.

STATEMENT OF AGENCY STRATEGY FOR DEVELOPMENT OF HUMAN RESOURCE POLICIES THAT ARE HELPFUL AND BENEFICIAL TO WOMEN AND FAMILIES:

STATE OF LOUISIANA

Operational Plan Form

Program Goals

PROGRAM NUMBER AND NAME: 1061 - Property Taxation Regulatory/Oversight

PROGRAM AUTHORIZATION:

R.S. 1831-1837 & HB ACT 19-1998

PROGRAM MISSION:

The Louisiana Tax Commission will serve Louisiana taxpayers fairly and with integrity by administering property tax laws. The agency reviews and certifies the various parish assessment rolls and acts as an appellate body for appeals by assessors, taxpayers, and tax recipient bodies after actions by parish review boards; provides guidelines for assessment of movable property and performs and reviews appraisals or assessments and where necessary modifies (or orders reassessment) to ensure uniformity and fairness. Assesses all public service property, as well as valuation of banks and insurance companies, and provides assistance to assessors.

PROGRAM GOALS:

PROGRAM A: PROPERTY TAXATION REGULATORY/OVERSIGHT

The Property Taxation Regulatory/Oversight Program is responsible for the administrative activities of the Commission, thereby, managing the fiscal and business affairs of the Commission to assure compliance with all statutes relative to the duties and responsibilities of the Commission.

Through the Property Taxation Regulatory/Oversight Program, the Commission conducts public hearings concerning appeals from taxpayers or assessors. The Commission also determines the tax assessment of all public service properties, insurance companies, and banks. Ratio studies are completed in all 64 parishes on an annual basis to ensure uniformity of tax assessments. Random audits are conducted on personal and public service properties throughout the year by the audit staff.

Through the review of assessments, the Commission will certify the assessment rolls and process all change orders submitted by the local assessors.

PROGRAM B: SUPERVISION AND ASSISTANCE TO LOCAL ASSESSORS

This program is being combined with Program A: PROPERTY TAXATION REGULATORY/OVERSIGHT, Administrative, Banks, and Insurance Assessments, and Hearing activity where the funds for this program are managed and the functions of this program are performed. The mission and goals below are combined in the Administrative, Banks and Insurance Assessments, and Hearing activity above.

The mission of this activity is to act in an oversight capacity, assisting the assessors and providing instructions as required by Louisiana law and to ensure that all assessment rolls are submitted in the approved format for inclusion in the LTC website.

GOAL:

- To ensure that all property in Louisiana is assessed fair and equitable and placed in the property assessment roll to be included on the LTC website.
- To post all parish proposed assessment lists on the LTC website as required by ACT 310 of the 2005 Regular Legislative Session.

PROGRAM ACTIVITY:

STATE OF LOUISIANA

Operational Plan Form

Program Goals

PROGRAM NUMBER AND NAME: 1061 - Property Taxation Regulatory/Oversight

ADMINISTRATIVE, BANKS AND INSURANCE ASSESSMENTS, AND PUBLIC HEARINGS

This activity's mission is to manage the fiscal and business affairs of the Louisiana Tax Commission (LTC), to work with the Louisiana Assessors Association to provide leadership and guidance to all state assessors; to render assessments on all financial institutions, and insurance companies in the State of Louisiana according to Louisiana tax laws; to hold all appeal hearings timely; and to act in an oversight capacity, assisting the assessors and providing instructions as required by Louisiana law and to ensure that all assessment rolls are submitted in the approved format for inclusion on the LTC website.

- To assure compliance with all statutes relative to the duties and responsibilities of the LTC R.S. 47:1837.
- To improve the image of the LTC. To promote the highest degree of voluntary compliance.
- To assess all property and casualty insurance companies and state-chartered stock financial institutions annually and certify these numbers to assessors by September 1.
- To ensure that all property in Louisiana is assessed fair and equitable and placed on the property assessment roll to be included on the LTC website.
- To post all parish proposed and certified assessment lists on the LTC website as required by Act. 310 of the 2005 Regular Session of the Louisiana Legislature.

PUBLIC SERVICE AND AUDIT

This activity's mission is to fairly and uniformly appraise and certify assessments of all public utility property and continue to provide a comprehensive audit program for all personal and public service property in the state.

- To correctly apply Louisiana laws in the determination of fair market value of public service properties and certify these public utility assessments annually to each parish assessor by September 1.
- To make available all public utility forms on the internet.
- To conduct in-depth audits of personal property and public utility companies as required or as requested by parish assessors.
- To maintain a professional staff through education and training and to improve employee productivity through the use of updated technology.

APPRAISAL

This activity's mission is to ensure accurate and uniform assessments of all real property in the state.

- To use oversight authority to ensure accurate and uniform administration of real property taxation by local parish assessors.
- To maintain a professional staff through education and training and to improve employee productivity through the use of updated technology.
- To become increasingly efficient with respect to information used in the appraisal process.

STATE OF LOUISIANA

Operational Plan Form

Activities/Objectives - Performance Indicators

DEPARTMENT ID: 01 - EXEC

AGENCY ID: 106 - Louisiana Tax Commission

PROGRAM ID: 1061 - Property Taxation Regulatory/Oversight

PM OBJECTIVE: 1061-01 - To hear 100% of all protest hearings within the tax year in which the protest was filed; to calculate all bank and insurance company assessments for inclusion on the various parish tax rolls which is necessary to support the local assessors in providing the means for local government to receive the tax dollars to operate, and to implement the electronic filing of tax documents that parish assessors must file with the LTC by establishing electronic links between the Commission and at least the parish assessors and certify the local tax rolls.

Children's Budget Link:

Human Resource Policies Beneficial to Women and Families Link:

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other):

Explanatory Notes:

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2024 - 2025	Actual Year End Performance 2024 - 2025	Performance Standard as Initially Appropriated 2025 - 2026	Existing Performance Standard 2025 - 2026	Performance at Continuation Budget Level 2026 - 2027	Performance at Executive Budget Level 2026 - 2027	Performance Standard as Initially Appropriated 2026 - 2027
10480	K	Percentage of tax rolls certified before November 15th of each year	P	100	97	100	100	97	0	0
3578	K	Percentage of protest hearings completed within the tax year in which the protest was filed	P	50	0.11	50	50	50	0	0
3583	K	Percentage of banks and insurance companies assessed	P	100	100	100	100	100	0	0
3609	K	Number of assessors filing tax rolls electronically	N	64	64	64	64	64	0	0
3610	K	Number of assessors filing change orders electronically	N	64	64	64	64	64	0	0

STATE OF LOUISIANA
Operational Plan Form
Activities/Objectives - Performance Indicators

DEPARTMENT ID: 01 - EXEC

AGENCY ID: 106 - Louisiana Tax Commission

PROGRAM ID: 1061 - Property Taxation Regulatory/Oversight

Performance Indicator	Level	Performance Indicator Name	Unit	General Performance Information				
				Performance Indicator Values				
				Prior Year Actual FY2020 - 2021	Prior Year Actual FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024	Prior Year Actual FY2024 - 2025
26309	G	Number of protest hearings completed within the tax year in which the protest was filed	N	557	780	652	305	1,021
3579	G	Total number of protest hearings completed	N	4,928	131	905	648	132
3586	G	Number of banks assessed	N	113	114	113	111	114
3587	G	Assessed value of banks (in \$ millions)	D	746.8	1,026	1,014	1,019	947.5
3588	G	Number of insurance companies assessed	N	850	841	829	842	832
3589	G	Assessed value of insurance companies (in \$ millions)	D	135	141.7	149.1	166	177.5
3606	G	Number of tax rolls certified	N	64	64	64	64	64
3607	G	Number of change orders processed/reviewed	N	301,616	38,186	37,144	64,550	14,150

STATE OF LOUISIANA

Operational Plan Form

Activities/Objectives - Performance Indicators

DEPARTMENT ID: 01 - EXEC

AGENCY ID: 106 - Louisiana Tax Commission

PROGRAM ID: 1061 - Property Taxation Regulatory/Oversight

PM OBJECTIVE: 1061-02 - To audit personal property requests made by assessors throughout the state and conduct any related industry audits and to perform public utility company appraisals and arrive at assessments for inclusion on the various parish tax rolls (e.g. necessary activities to support the local assessor in providing the means for local government to receive the tax dollars necessary to operate).

Children's Budget Link:

Human Resource Policies Beneficial to Women and Families Link:

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other):

Explanatory Notes:

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2024 - 2025	Actual Year End Performance 2024 - 2025	Performance Standard as Initially Appropriated 2025 - 2026	Existing Performance Standard 2025 - 2026	Performance at Continuation Budget Level 2026 - 2027	Performance at Executive Budget Level 2026 - 2027	Performance Standard as Initially Appropriated 2026 - 2027
3597	K	Percentage of public utility companies appraised and assessed	P	100	100	100	100	100	0	0
3604	S	Number of personal property audits conducted	N	0	0	5	5	0	0	0
Performance Indicator	Level	Performance Indicator Name	Unit	General Performance Information						
				Performance Indicator Values						
				Prior Year Actual FY2020 - 2021	Prior Year Actual FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024	Prior Year Actual FY2024 - 2025		
13769	G	Assessed value added to parish tax rolls (in \$ millions)	D	311	124	294	263.4	344.5		
3598	G	Number of public service appraisals conducted	N	775	758	746	682	715		
3599	G	Assessed value of public service properties (in \$ billions)	D	6,626	6,750	7,045	7,308	7.65		
3600	G	Ad valorem taxes produced by public service properties (in \$ millions)	D	729.5	729.1	786	742.5	836.3		
3601	G	Number of public service audits conducted	N	12	8	6	4	1		
3602	G	Additional taxes realized by local government as a result of public service audits	D	124,591	0	186,831	0	0		

STATE OF LOUISIANA
Operational Plan Form
Activities/Objectives - Performance Indicators

DEPARTMENT ID: 01 - EXEC

AGENCY ID: 106 - Louisiana Tax Commission

PROGRAM ID: 1061 - Property Taxation Regulatory/Oversight

PM OBJECTIVE: 1061-03 - To conduct appraisals throughout the state to assist local assessors.

Children's Budget Link:

Human Resource Policies Beneficial to Women and Families Link:

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other):

Explanatory Notes:

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2024 - 2025	Actual Year End Performance 2024 - 2025	Performance Standard as Initially Appropriated 2025 - 2026	Existing Performance Standard 2025 - 2026	Performance at Continuation Budget Level 2026 - 2027	Performance at Executive Budget Level 2026 - 2027	Performance Standard as Initially Appropriated 2026 - 2027
3590	S	Number of ratio studies conducted	N	64	0	64	64	64	0	0
3593	K	Total number of property appraisals conducted	N	6,500	196	6,500	6,500	6,500	0	0



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Budget Request Overview

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	2,058,414	2,119,212	3,420,186	1,300,974	61.39%
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	3,128,480	3,387,438	1,927,579	(1,459,859)	(43.10)%
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$5,186,894	\$5,506,650	\$5,347,765	\$(158,885)	(2.89)%

Fees and Self-Generated

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Tax Commission Expense Dedicated Fund Account	3,128,480	3,387,438	1,927,579	(1,459,859)	(43.10)%
Total:	\$3,128,480	\$3,387,438	\$1,927,579	\$(1,459,859)	(43.10)%

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Total:	—	—	—	—	—

Agency Expenditures

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Salaries	2,635,614	2,705,978	2,773,243	67,265	2.49%
Other Compensation	6,267	50,000	50,000	—	—
Related Benefits	1,458,719	1,457,124	1,217,463	(239,661)	(16.45)%
TOTAL PERSONAL SERVICES	\$4,100,600	\$4,213,102	\$4,040,706	\$(172,396)	(4.09)%
Travel	152,973	160,000	163,679	3,679	2.30%
Operating Services	75,919	92,431	94,557	2,126	2.30%
Supplies	8,848	20,000	20,461	461	2.31%
TOTAL OPERATING EXPENSES	\$237,740	\$272,431	\$278,697	\$6,266	2.30%
PROFESSIONAL SERVICES	\$300,030	\$315,000	\$322,245	\$7,245	2.30%
Other Charges	—	50,000	50,000	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	547,991	656,117	656,117	—	—
TOTAL OTHER CHARGES	\$547,991	\$706,117	\$706,117	—	—
Acquisitions	534	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$534	—	—	—	—
TOTAL EXPENDITURES	\$5,186,894	\$5,506,650	\$5,347,765	\$(158,885)	(2.89)%

Agency Positions

Classified	30	30	30	—	—
Unclassified	6	6	6	—	—
TOTAL AUTHORIZED T.O. POSITIONS	36	36	36	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	1	1	—	—
TOTAL POSITIONS	37	37	37	—	—

Cost Detail

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
State General Fund	2,058,414	2,119,212	3,420,186	1,300,974
Tax Commission Expense Dedicated Fund Account	3,128,480	3,387,438	1,927,579	(1,459,859)
Total:	\$5,186,894	\$5,506,650	\$5,347,765	\$(158,885)

Salaries

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5110010	SAL-CLASS-TO-REG	2,185,657	2,252,678	2,319,943	67,265
5110015	SAL-CLASS-TO-OT	97	—	—	—
5110020	SAL-CLASS-TO-TERM	11,370	—	—	—
5110025	SAL-UNCLASS-TO-REG	438,489	453,300	453,300	—
Total Salaries:		\$2,635,614	\$2,705,978	\$2,773,243	\$67,265

Other Compensation

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	6,267	50,000	50,000	—
Total Other Compensation:		\$6,267	\$50,000	\$50,000	—

Related Benefits

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	825,457	766,048	526,387	(239,661)
5130020	RET CONTR-TEACHERS	29,640	34,986	34,986	—
5130050	POSTRET BENEFITS	250,388	230,715	230,715	—
5130055	FICA TAX (OASDI)	389	2,669	2,669	—
5130060	MEDICARE TAX	34,083	32,548	32,548	—

Related Benefits *(continued)*

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5130070	GRP INS CONTRIBUTION	298,356	370,519	370,519	—
5130090	TAXABLE FRINGE BEN	20,408	19,639	19,639	—
Total Related Benefits:		\$1,458,719	\$1,457,124	\$1,217,463	\$(239,661)

Travel

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	5,913	1,791	1,832	41
5210015	IN-STATE TRAVEL-CONF	11,185	1,531	1,566	35
5210020	IN-STATE TRAV-FIELD	78,203	82,790	84,694	1,904
5210025	IN-STATE TRV-BD MEM	44,961	24,396	24,957	561
5210030	IN-STATE TRV-IT/TRN	—	306	313	7
5210055	OUT-OF-STTRV-CONF	3,276	—	—	—
5210060	OUT-OF-STTRV-FIELD	9,434	49,186	50,317	1,131
Total Travel:		\$152,973	\$160,000	\$163,679	\$3,679

Operating Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5310001	SERV-ADVERTISING	1,200	—	—	—
5310005	SERV-PRINTING	—	588	602	14
5310010	SERV-DUES & OTHER	20,731	35,447	36,262	815
5310400	SERV-MISC	3,967	16,888	17,276	388
5330017	MAINT-DATA SOFTWARE	2,475	3,468	3,548	80
5330027	MAINT-VEHICLE TRACK	99	—	—	—
5340020	RENT-EQUIPMENT	11,674	10,918	11,169	251
5350001	UTIL-INTERNET PROVID	22,225	3,591	3,674	83
5350006	UTIL-MAIL/DEL/POST	13,548	21,531	22,026	495
Total Operating Services:		\$75,919	\$92,431	\$94,557	\$2,126

Supplies

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	8,480	12,196	12,477	281
5410006	SUP-COMPUTER	211	6,764	6,920	156
5410007	SUP-CLOTHING/UNIFORM	—	1,040	1,064	24
5410022	SUP-FUELS/LUBRICANTS	157	—	—	—
Total Supplies:		\$8,848	\$20,000	\$20,461	\$461

Professional Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	300,000	315,000	322,245	7,245
5510007	PROF SERV-MED/DEN	30	—	—	—
Total Professional Services:		\$300,030	\$315,000	\$322,245	\$7,245

Other Charges

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5620064	MISC-PROF SVCS	—	50,000	50,000	—
Total Other Charges:		—	\$50,000	\$50,000	—

Interagency Transfers

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	108,410	114,212	114,212	—
5950007	IAT-PRINTING	15,430	3,040	3,040	—
5950008	IAT-POSTAGE	449	1,897	1,897	—
5950014	IAT-TELEPHONE	7,775	39,142	39,142	—
5950017	IAT-INSURANCE	33,361	34,864	34,864	—
5950026	IAT-RENTALS	74,665	82,456	82,456	—
5950034	IAT-OFFICE SUPPLIES	—	3,570	3,570	—
5950038	IAT-OTHER OPER SERV	307	—	—	—

Interagency Transfers *(continued)*

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5950058	IAT-TECH SVCS	305,434	376,936	376,936	—
5950059	IAT-ST PROCUREMENT	2,159	—	—	—
Total Interagency Transfers:		\$547,991	\$656,117	\$656,117	—

Acquisitions

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5710224	ACQ-OFFICE FURN&EQP	534	—	—	—
Total Acquisitions:		\$534	—	—	—
Total Agency Expenditures:		\$5,186,894	\$5,506,650	\$5,347,765	\$(158,885)

PROGRAM SUMMARY STATEMENT

1061 - Property Taxation Regulatory/Oversight

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	2,058,414	2,119,212	3,420,186	1,300,974	61.39%
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	3,128,480	3,387,438	1,927,579	(1,459,859)	(43.10)%
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$5,186,894	\$5,506,650	\$5,347,765	\$(158,885)	(2.89)%

Fees and Self-Generated

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Tax Commission Expense Dedicated Fund Account	3,128,480	3,387,438	1,927,579	(1,459,859)	(43.10)%
Total:	\$3,128,480	\$3,387,438	\$1,927,579	\$(1,459,859)	(43.10)%

Program Expenditures

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Salaries	2,635,614	2,705,978	2,773,243	67,265	2.49%
Other Compensation	6,267	50,000	50,000	—	—
Related Benefits	1,458,719	1,457,124	1,217,463	(239,661)	(16.45)%
TOTAL PERSONAL SERVICES	\$4,100,600	\$4,213,102	\$4,040,706	\$(172,396)	(4.09)%
Travel	152,973	160,000	163,679	3,679	2.30%
Operating Services	75,919	92,431	94,557	2,126	2.30%
Supplies	8,848	20,000	20,461	461	2.31%
TOTAL OPERATING EXPENSES	\$237,740	\$272,431	\$278,697	\$6,266	2.30%
PROFESSIONAL SERVICES	\$300,030	\$315,000	\$322,245	\$7,245	2.30%
Other Charges	—	50,000	50,000	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	547,991	656,117	656,117	—	—
TOTAL OTHER CHARGES	\$547,991	\$706,117	\$706,117	—	—
Acquisitions	534	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$534	—	—	—	—
TOTAL EXPENDITURES	\$5,186,894	\$5,506,650	\$5,347,765	\$(158,885)	(2.89)%

Program Positions

Classified	30	30	30	—	—
Unclassified	6	6	6	—	—
TOTAL AUTHORIZED T.O. POSITIONS	36	36	36	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	1	1	—	—
TOTAL POSITIONS	37	37	37	—	—

Cost Detail

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
State General Fund	2,058,414	2,119,212	3,420,186	1,300,974
Tax Commission Expense Dedicated Fund Account	3,128,480	3,387,438	1,927,579	(1,459,859)
Total:	\$5,186,894	\$5,506,650	\$5,347,765	\$(158,885)

Salaries

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5110010	SAL-CLASS-TO-REG	2,185,657	2,252,678	2,319,943	67,265
5110015	SAL-CLASS-TO-OT	97	—	—	—
5110020	SAL-CLASS-TO-TERM	11,370	—	—	—
5110025	SAL-UNCLASS-TO-REG	438,489	453,300	453,300	—
Total Salaries:		\$2,635,614	\$2,705,978	\$2,773,243	\$67,265

Other Compensation

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	6,267	50,000	50,000	—
Total Other Compensation:		\$6,267	\$50,000	\$50,000	—

Related Benefits

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	825,457	766,048	526,387	(239,661)
5130020	RET CONTR-TEACHERS	29,640	34,986	34,986	—
5130050	POSTRET BENEFITS	250,388	230,715	230,715	—
5130055	FICA TAX (OASDI)	389	2,669	2,669	—
5130060	MEDICARE TAX	34,083	32,548	32,548	—

Related Benefits *(continued)*

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5130070	GRP INS CONTRIBUTION	298,356	370,519	370,519	—
5130090	TAXABLE FRINGE BEN	20,408	19,639	19,639	—
Total Related Benefits:		\$1,458,719	\$1,457,124	\$1,217,463	\$(239,661)

Travel

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	5,913	1,791	1,832	41
5210015	IN-STATE TRAVEL-CONF	11,185	1,531	1,566	35
5210020	IN-STATE TRAV-FIELD	78,203	82,790	84,694	1,904
5210025	IN-STATE TRV-BD MEM	44,961	24,396	24,957	561
5210030	IN-STATE TRV-IT/TRN	—	306	313	7
5210055	OUT-OF-STTRV-CONF	3,276	—	—	—
5210060	OUT-OF-STTRV-FIELD	9,434	49,186	50,317	1,131
Total Travel:		\$152,973	\$160,000	\$163,679	\$3,679

Operating Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5310001	SERV-ADVERTISING	1,200	—	—	—
5310005	SERV-PRINTING	—	588	602	14
5310010	SERV-DUES & OTHER	20,731	35,447	36,262	815
5310400	SERV-MISC	3,967	16,888	17,276	388
5330017	MAINT-DATA SOFTWARE	2,475	3,468	3,548	80
5330027	MAINT-VEHICLE TRACK	99	—	—	—
5340020	RENT-EQUIPMENT	11,674	10,918	11,169	251
5350001	UTIL-INTERNET PROVID	22,225	3,591	3,674	83
5350006	UTIL-MAIL/DEL/POST	13,548	21,531	22,026	495
Total Operating Services:		\$75,919	\$92,431	\$94,557	\$2,126

Supplies

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	8,480	12,196	12,477	281
5410006	SUP-COMPUTER	211	6,764	6,920	156
5410007	SUP-CLOTHING/UNIFORM	—	1,040	1,064	24
5410022	SUP-FUELS/LUBRICANTS	157	—	—	—
Total Supplies:		\$8,848	\$20,000	\$20,461	\$461

Professional Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	300,000	315,000	322,245	7,245
5510007	PROF SERV-MED/DEN	30	—	—	—
Total Professional Services:		\$300,030	\$315,000	\$322,245	\$7,245

Other Charges

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5620064	MISC-PROF SVCS	—	50,000	50,000	—
Total Other Charges:		—	\$50,000	\$50,000	—

Interagency Transfers

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	108,410	114,212	114,212	—
5950007	IAT-PRINTING	15,430	3,040	3,040	—
5950008	IAT-POSTAGE	449	1,897	1,897	—
5950014	IAT-TELEPHONE	7,775	39,142	39,142	—
5950017	IAT-INSURANCE	33,361	34,864	34,864	—
5950026	IAT-RENTALS	74,665	82,456	82,456	—
5950034	IAT-OFFICE SUPPLIES	—	3,570	3,570	—
5950038	IAT-OTHER OPER SERV	307	—	—	—

Interagency Transfers *(continued)*

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5950058	IAT-TECH SVCS	305,434	376,936	376,936	—
5950059	IAT-ST PROCUREMENT	2,159	—	—	—
Total Interagency Transfers:		\$547,991	\$656,117	\$656,117	—

Acquisitions

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5710224	ACQ-OFFICE FURN&EQP	534	—	—	—
Total Acquisitions:		\$534	—	—	—
Total Expenditures for Program 1061		\$5,186,894	\$5,506,650	\$5,347,765	\$(158,885)
Total Agency Expenditures:		\$5,186,894	\$5,506,650	\$5,347,765	\$(158,885)

SOURCE OF FUNDING SUMMARY

Agency Overview

Fees & Self-generated

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Form ID
RV4-TAX COMM EXP	3,128,480	3,387,438	1,927,579	(1,459,859)	44597
Total Fees & Self-generated	\$3,128,480	\$3,387,438	\$1,927,579	\$(1,459,859)	
Total Sources of Funding:	\$3,128,480	\$3,387,438	\$1,927,579	\$(1,459,859)	

SOURCE OF FUNDING DETAIL

Fees & Self-generated

Form 44597 — 106-RV4

Expenditures	Existing Operating Budget as of 10/02/2025			FY2026-2027 Total Request			FY2027-2028 Projected		
	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match
Salaries	1,720,548	—	1,720,548	987,195	—	—	1,603,762	—	—
Other Compensation	50,000	—	50,000	50,000	—	—	50,000	—	—
Related Benefits	818,242	—	818,242	78,581	—	—	747,208	—	—
TOTAL PERSONAL SERVICES	\$2,588,790	—	\$2,588,790	\$1,115,776	—	—	\$2,400,970	—	—
Travel	144,500	—	144,500	147,823	—	—	147,927	—	—
Operating Services	92,431	—	92,431	94,557	—	—	94,621	—	—
Supplies	20,000	—	20,000	20,461	—	—	20,474	—	—
TOTAL OPERATING EXPENSES	\$256,931	—	\$256,931	\$262,841	—	—	\$263,022	—	—
PROFESSIONAL SERVICES	\$315,000	—	\$315,000	\$322,245	—	—	\$322,466	—	—
Other Charges	50,000	—	50,000	50,000	—	—	50,000	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	176,717	—	176,717	176,717	—	—	159,995	—	—
TOTAL OTHER CHARGES	\$226,717	—	\$226,717	\$226,717	—	—	\$209,995	—	—
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$3,387,438	—	\$3,387,438	\$1,927,579	—	—	\$3,196,453	—	—

Form 44597 — 106-RV4

Question	Narrative Response
State the purpose, source and legal citation.	Interest :R.S. 47:1838 Assessment Fee: R.S. 47:1838 and R.S. 47:1838 ET SEQ of ACT 184 (1993) ACT 551 (formerly HB 608) of 2016 Regular Session Public Service Audit Fee : R.S.47:1838 ET SEQ of ACT 184 (1993) Personal Property and Audit Fee : R.S.47:1838 ET SEQ of ACT 184 (1993)
Agency discretion or Federal requirement?	Expenses reflects agency (LOUISIANA TAX COMMISSION) discretion.
Describe any budgetary peculiarities.	No peculiarities. No budget constraints.
Is the Total Request amount for multiple years?	Total request amount is \$5,346,407 for FY 2026-2027. EOB is 5,445,852 FY (25-26)
Additional information or comments.	Yes, Any unexpended funds listed in EOB column or unexpected and/ or over collected statutory dedications will remain in Louisiana Tax Commission Expense Fund (R.S. 47:1838. Preliminary projected carry forward amount from EOB 2025-2026 to Requested Year 2026-2027 is \$2,324,293
Provide the amount of any indirect costs.	NA
Any indirect costs funded with other MOF?	NA
Objectives and indicators in the Operational Plan.	NA
Additional information or comments.	NA

EXPENDITURES BY MEANS OF FINANCING

Existing Operating Budget

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Fees & Self-generated Form ID 44597 RV4-TAX COMM EXP
Salaries	1,720,548	2,705,978	985,430	1,720,548
Other Compensation	50,000	50,000	—	50,000
Related Benefits	818,242	1,457,124	638,882	818,242
TOTAL PERSONAL SERVICES	\$2,588,790	\$4,213,102	\$1,624,312	\$2,588,790
Travel	144,500	160,000	15,500	144,500
Operating Services	92,431	92,431	—	92,431
Supplies	20,000	20,000	—	20,000
TOTAL OPERATING EXPENSES	\$256,931	\$272,431	\$15,500	\$256,931
PROFESSIONAL SERVICES	\$315,000	\$315,000	—	\$315,000
Other Charges	50,000	50,000	—	50,000
Debt Service	—	—	—	—
Interagency Transfers	176,717	656,117	479,400	176,717
TOTAL OTHER CHARGES	\$226,717	\$706,117	\$479,400	\$226,717
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—
TOTAL EXPENDITURES	\$3,387,438	\$5,506,650	\$2,119,212	\$3,387,438

Total Request

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Fees & Self-generated Form ID 44597 RV4-TAX COMM EXP
Salaries	—	2,773,243	1,786,048	987,195
Other Compensation	—	50,000	—	50,000
Related Benefits	—	1,217,463	1,138,882	78,581
TOTAL PERSONAL SERVICES	—	\$4,040,706	\$2,924,930	\$1,115,776
Travel	—	163,679	15,856	147,823
Operating Services	—	94,557	—	94,557
Supplies	—	20,461	—	20,461
TOTAL OPERATING EXPENSES	—	\$278,697	\$15,856	\$262,841
PROFESSIONAL SERVICES	—	\$322,245	—	\$322,245
Other Charges	—	50,000	—	50,000
Debt Service	—	—	—	—
Interagency Transfers	—	656,117	479,400	176,717
TOTAL OTHER CHARGES	—	\$706,117	\$479,400	\$226,717
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—
TOTAL EXPENDITURES	—	\$5,347,765	\$3,420,186	\$1,927,579

REVENUE COLLECTIONS/INCOME

Fees & Self-generated

RV4 - Tax Commission Expense Dedicated Fund Account

Source	Commitment Item	Commitment Item Name	FY2024-2025 Actuals	FY-2026 Estimate	FY2026-2027 Projected	Over/Under Current Year Estimate
SOURCE						
RV4-TAX COMM EXP	4550087	FEES-OTH-ASSESSMENT	3,333,711	3,398,490	—	(3,398,490)
RV4-TAX COMM EXP	4550486	FEES-OTH-PUBLIC SRV	3,085	—	—	—
RV4-TAX COMM EXP	4830016	PY CASH CARRYOVER	2,115,977	2,313,241	1,927,579	(385,662)
Total Collections/Income			\$5,452,773	\$5,711,731	\$1,927,579	\$(3,784,152)
TYPE						
Expenditures Source of Funding Form (BR-6)			3,128,480	3,387,438	1,927,579	(1,459,859)
Carryover			2,324,293	2,324,293	—	(2,324,293)
Total Expenditures, Transfers and Carry Forwards to Next FY			\$5,452,773	\$5,711,731	\$1,927,579	\$(3,784,152)
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

Justification of Differences

Form 46245 — LTC FEE

Question	Narrative Response
Explain any transfers to other appropriations.	
Break out INA by Source of Funding.	
Additional information or comments.	

SCHEDULE OF REQUESTED EXPENDITURES**1061 - Property Taxation Regulatory/Oversight****Travel**

FY2026-2027 Request	Description
1,565	ADMIN, EDUCATIONAL, SEMINARS, CONFERENCES
1,927	ADMINISTRATIVE TRAVEL
75,542	FIELD TRAVEL, EDUCATIONAL, SEMINARS, CONFERENCES
84,645	OUT OF STATE TRAVEL
\$163,679	Total Travel

Operating Services

FY2026-2027 Request	Description
3,671	DATA PROCESSING
11,163	EQUIPMENT RENTAL
3,546	INTERNET SERVICE
21,531	MAIL AND POSTAGE
36,241	MEMBERSHIP AND SUBSCRIPTION
1,139	PRINTING
17,266	VARIOUS MISC EXP.
\$94,557	Total Operating Services

Supplies

FY2026-2027 Request	Description
6,916	COMPUTER SUPPLIES
12,469	OFFICE SUPPLIES
1,076	UNIFORMS
\$20,461	Total Supplies

Professional Services

FY2026-2027 Request	Means of Financing	Description
322,245	Tax Commission Expense Dedicated Fund Account	
\$322,245		LEGAL CONTRACT-FAIRCLOTH
\$322,245	Total Professional Services	

Other Charges

FY2026-2027 Request	Means of Financing	Description
50,000	Tax Commission Expense Dedicated Fund Account	
\$50,000		TRENDSIC-WEBSITE,PARTS AND TAMS
\$50,000	Total Other Charges	

Interagency Transfers

FY2026-2027 Request	Means of Financing	Receiving Agency	Description
16,851	State General Fund		
\$16,851		PUB SAFETY OFF OF MGMT & FIN	CAPITAL PARK SECURITY
14,952	State General Fund		
\$14,952		STATE CIVIL SERVICE	CIVIL SERVICE
40,200	State General Fund		
\$40,200		LEGISLATIVE AUDITOR	LOUISIANA LEGISLATIVE AUDITORS
3,040	State General Fund		
\$3,040		DIVISION OF ADMINISTRATION	LOUISIANA STATE REGISTER
33,361	State General Fund		
\$33,361		DIVISION OF ADMINISTRATION	OFFICE OF HUMAN RESOURCES
368,051	State General Fund		
\$368,051		DOA-OFFICE OF ST PROCUREMENT	OFFICE OF STATE PURCHASING
1,766	State General Fund		
\$1,766		UNIFORM PAYROLL OFFICE	OFFICE OF UNIFORM PAYROLL

Interagency Transfers (continued)

FY2026-2027 Request	Means of Financing	Receiving Agency	Description
176,717	Tax Commission Expense Dedicated Fund Account		
\$176,717		DIVISION OF ADMINISTRATION	ORM-41854,OFSS 1766 RENT68304, OTS 244438
1,179	State General Fund		
\$1,179		DOA-OFFICE OF TECHNOLOGY SVCS	STATE PRINTING
\$656,117	Total Interagency Transfers		



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Continuation Budget Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
STATE GENERAL FUND (Direct)	2,119,212	—	356	—	—	1,300,618	3,420,186
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	3,387,438	—	13,155	(172,396)	—	(1,300,618)	1,927,579
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$5,506,650	—	\$13,511	\$(172,396)	—	—	\$5,347,765

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Tax Commission Expense Dedicated Fund Account	3,387,438	—	13,155	(172,396)	—	(1,300,618)	1,927,579
Total:	\$3,387,438	—	\$13,155	\$(172,396)	—	\$(1,300,618)	\$1,927,579

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Total:	—	—	—	—	—	—	—

Expenditures and Positions

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Salaries	2,705,978	—	—	67,265	—	—	2,773,243
Other Compensation	50,000	—	—	—	—	—	50,000
Related Benefits	1,457,124	—	—	(239,661)	—	—	1,217,463
TOTAL PERSONAL SERVICES	\$4,213,102	—	—	\$(172,396)	—	—	\$4,040,706
Travel	160,000	—	3,679	—	—	—	163,679
Operating Services	92,431	—	2,126	—	—	—	94,557
Supplies	20,000	—	461	—	—	—	20,461
TOTAL OPERATING EXPENSES	\$272,431	—	\$6,266	—	—	—	\$278,697
PROFESSIONAL SERVICES	\$315,000	—	\$7,245	—	—	—	\$322,245
Other Charges	50,000	—	—	—	—	—	50,000
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	656,117	—	—	—	—	—	656,117
TOTAL OTHER CHARGES	\$706,117	—	—	—	—	—	\$706,117
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$5,506,650	—	\$13,511	\$(172,396)	—	—	\$5,347,765
Classified	30	—	—	—	—	—	30
Unclassified	6	—	—	—	—	—	6
TOTAL AUTHORIZED T.O. POSITIONS	36	—	—	—	—	—	36
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	—	—	—	—	—	1

CONTINUATION BUDGET ADJUSTMENTS - SUMMARIZED**Form 48211 — FY26-27 Standard Inflation Adjustment****Means of Financing**

	Amount
STATE GENERAL FUND (Direct)	356
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	13,155
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$13,511

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	3,679
Operating Services	2,126
Supplies	461
TOTAL OPERATING EXPENSES	\$6,266
PROFESSIONAL SERVICES	\$7,245
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$13,511

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Continuation Budget Adjustments - Summarized

Total Agency
Request Type: COMPULSORY

Form 48023 — exp
Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(172,396)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$(172,396)

Expenditures

	Amount
Salaries	67,265
Other Compensation	—
Related Benefits	(239,661)
TOTAL PERSONAL SERVICES	\$(172,396)
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$(172,396)

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Continuation Budget Adjustments - Summarized

Total Agency
Request Type: OTHER

Form 48381 — 106 MOF swap RV400

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	1,300,618
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(1,300,618)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	—

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	—

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

PROGRAM SUMMARY STATEMENT

1061 - Property Taxation Regulatory/Oversight

Means of Financing

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
STATE GENERAL FUND (Direct)	2,119,212	—	356	—	—	1,300,618	3,420,186
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	3,387,438	—	13,155	(172,396)	—	(1,300,618)	1,927,579
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$5,506,650	—	\$13,511	\$(172,396)	—	—	\$5,347,765

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Tax Commission Expense Dedicated Fund Account	3,387,438	—	13,155	(172,396)	—	(1,300,618)	1,927,579
Total:	\$3,387,438	—	\$13,155	\$(172,396)	—	\$(1,300,618)	\$1,927,579

Expenditures and Positions

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Salaries	2,705,978	—	—	67,265	—	—	2,773,243
Other Compensation	50,000	—	—	—	—	—	50,000
Related Benefits	1,457,124	—	—	(239,661)	—	—	1,217,463
TOTAL PERSONAL SERVICES	\$4,213,102	—	—	\$(172,396)	—	—	\$4,040,706
Travel	160,000	—	3,679	—	—	—	163,679
Operating Services	92,431	—	2,126	—	—	—	94,557
Supplies	20,000	—	461	—	—	—	20,461
TOTAL OPERATING EXPENSES	\$272,431	—	\$6,266	—	—	—	\$278,697
PROFESSIONAL SERVICES	\$315,000	—	\$7,245	—	—	—	\$322,245
Other Charges	50,000	—	—	—	—	—	50,000
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	656,117	—	—	—	—	—	656,117
TOTAL OTHER CHARGES	\$706,117	—	—	—	—	—	\$706,117
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$5,506,650	—	\$13,511	\$(172,396)	—	—	\$5,347,765
Classified	30	—	—	—	—	—	30
Unclassified	6	—	—	—	—	—	6
TOTAL AUTHORIZED T.O. POSITIONS	36	—	—	—	—	—	36
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	—	—	—	—	—	1

CONTINUATION BUDGET ADJUSTMENTS - BY PROGRAM**Form 48211 — FY26-27 Standard Inflation Adjustment****1061 - Property Taxation Regulatory/Oversight****Means of Financing**

	Amount
STATE GENERAL FUND (Direct)	356
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	13,155
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$13,511

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	3,679
Operating Services	2,126
Supplies	461
TOTAL OPERATING EXPENSES	\$6,266
PROFESSIONAL SERVICES	\$7,245
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$13,511

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Fees and Self-Generated

	Amount
Tax Commission Expense Dedicated Fund Account	13,155
Total:	\$13,155

Statutory Dedications

	Amount
Total:	—

Supporting Detail**Means of Financing**

Description	Amount
State General Fund	356
Tax Commission Expense Dedicated Fund Account	13,155
Total:	\$13,511

Travel

Commitment item	Name	Amount
5210010	IN-STATE TRAVEL-ADM	41
5210015	IN-STATE TRAVEL-CONF	35
5210020	IN-STATE TRAV-FIELD	1,904
5210025	IN-STATE TRV-BD MEM	561
5210030	IN-STATE TRV-IT/TRN	7
5210060	OUT-OF-STTRV-FIELD	1,131
Total:		\$3,679

Operating Services

Commitment item	Name	Amount
5310005	SERV-PRINTING	14
5310010	SERV-DUES & OTHER	815
5310400	SERV-MISC	388
5330017	MAINT-DATA SOFTWARE	80
5340020	RENT-EQUIPMENT	251
5350001	UTIL-INTERNET PROVID	83
5350006	UTIL-MAIL/DEL/POST	495
Total:		\$2,126

Supplies

Commitment item	Name	Amount
5410001	SUP-OFFICE SUPPLIES	281
5410006	SUP-COMPUTER	156
5410007	SUP-CLOTHING/UNIFORM	24
Total:		\$461

Professional Services

Commitment item	Name	Amount
5510005	PROF SERV-LEGAL	7,245
Total:		\$7,245

Form 48023 — exp

1061 - Property Taxation Regulatory/Oversight

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(172,396)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$(172,396)

EXPENDITURES

	Amount
Salaries	67,265
Other Compensation	—
Related Benefits	(239,661)
TOTAL PERSONAL SERVICES	\$(172,396)
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$(172,396)

AUTHORIZED POSITIONS

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Fees and Self-Generated

	Amount
Tax Commission Expense Dedicated Fund Account	(172,396)
Total:	\$(172,396)

Statutory Dedications

	Amount
Total:	—

Question	Narrative Response
Explain the need for this request.	
Cite performance indicators for the adjustment.	
What would the impact be if this is not funded?	
Is revenue a fixed amount or can it be adjusted?	
Is the expenditure of these revenues restricted?	
Additional information or comments.	

Form 48381 — 106 MOF swap RV400**1061 - Property Taxation Regulatory/Oversight****MEANS OF FINANCING**

	Amount
STATE GENERAL FUND (Direct)	1,300,618
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(1,300,618)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	—

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	—

AUTHORIZED POSITIONS

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Fees and Self-Generated

	Amount
Tax Commission Expense Dedicated Fund Account	(1,300,618)
Total:	\$(1,300,618)

Statutory Dedications

	Amount
Total:	—

Question	Narrative Response
Explain the need for this request.	As our FEE and SELF-GEN is about to be renewed this year 2026. We are projecting that we will not be able to collect fee as a contingency plan. So we are doing a MOF swap/
Cite performance indicators for the adjustment.	
What would the impact be if this is not funded?	
Is revenue a fixed amount or can it be adjusted?	
Is the expenditure of these revenues restricted?	
Additional information or comments.	

Technical and Other Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in this Adjustment Package	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	2,119,212	1,300,974	—	3,420,186
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—
FEES & SELF-GENERATED	3,387,438	(1,459,859)	—	1,927,579
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$5,506,650	\$(158,885)	—	\$5,347,765
Salaries	2,705,978	67,265	—	2,773,243
Other Compensation	50,000	—	—	50,000
Related Benefits	1,457,124	(239,661)	—	1,217,463
TOTAL PERSONAL SERVICES	\$4,213,102	\$(172,396)	—	\$4,040,706
Travel	160,000	3,679	—	163,679
Operating Services	92,431	2,126	—	94,557
Supplies	20,000	461	—	20,461
TOTAL OPERATING EXPENSES	\$272,431	\$6,266	—	\$278,697
PROFESSIONAL SERVICES	\$315,000	\$7,245	—	\$322,245
Other Charges	50,000	—	—	50,000
Debt Service	—	—	—	—
Interagency Transfers	656,117	—	—	656,117
TOTAL OTHER CHARGES	\$706,117	—	—	\$706,117
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—
TOTAL EXPENDITURES	\$5,506,650	\$(158,885)	—	\$5,347,765
Classified	30	—	—	30
Unclassified	6	—	—	6
TOTAL AUTHORIZED T.O. POSITIONS	36	—	—	36
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	—	—	1

PROGRAM BREAKOUT

Means of Financing	Requested in this Adjustment Package	1061 Property Taxation Regulatory/Oversight
STATE GENERAL FUND (Direct)	—	—
STATE GENERAL FUND BY:	—	—
INTERAGENCY TRANSFERS	—	—
FEES & SELF-GENERATED	—	—
STATUTORY DEDICATIONS	—	—
FEDERAL FUNDS	—	—
TOTAL MEANS OF FINANCING	—	—
Salaries	—	—
Other Compensation	—	—
Related Benefits	—	—
TOTAL SALARIES	—	—
Travel	—	—
Operating Services	—	—
Supplies	—	—
TOTAL OPERATING EXPENSES	—	—
PROFESSIONAL SERVICES	—	—
Other Charges	—	—
Debt Service	—	—
Interagency Transfers	—	—
TOTAL OTHER CHARGES	—	—
Acquisitions	—	—
Major Repairs	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—
TOTAL EXPENDITURES & REQUEST	—	—
Classified	—	—
Unclassified	—	—
TOTAL AUTHORIZED T.O. POSITIONS	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—

PROGRAM SUMMARY STATEMENT

1061 - Property Taxation Regulatory/Oversight

Means of Financing	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in this Adjustment Package	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	2,119,212	1,300,974	—	3,420,186
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—
FEES & SELF-GENERATED	3,387,438	(1,459,859)	—	1,927,579
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$5,506,650	\$(158,885)	—	\$5,347,765
Salaries	2,705,978	67,265	—	2,773,243
Other Compensation	50,000	—	—	50,000
Related Benefits	1,457,124	(239,661)	—	1,217,463
TOTAL PERSONAL SERVICES	\$4,213,102	\$(172,396)	—	\$4,040,706
Travel	160,000	3,679	—	163,679
Operating Services	92,431	2,126	—	94,557
Supplies	20,000	461	—	20,461
TOTAL OPERATING EXPENSES	\$272,431	\$6,266	—	\$278,697
PROFESSIONAL SERVICES	\$315,000	\$7,245	—	\$322,245
Other Charges	50,000	—	—	50,000
Debt Service	—	—	—	—
Interagency Transfers	656,117	—	—	656,117
TOTAL OTHER CHARGES	\$706,117	—	—	\$706,117
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—
TOTAL EXPENDITURES	\$5,506,650	\$(158,885)	—	\$5,347,765
Classified	30	—	—	30
Unclassified	6	—	—	6
TOTAL AUTHORIZED T.O. POSITIONS	36	—	—	36
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	—	—	1

New or Expanded Requests

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing and Expenditures	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	2,119,212	1,300,974	—	—	3,420,186
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	3,387,438	(1,459,859)	—	—	1,927,579
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$5,506,650	\$(158,885)	—	—	\$5,347,765
Salaries	2,705,978	67,265	—	—	2,773,243
Other Compensation	50,000	—	—	—	50,000
Related Benefits	1,457,124	(239,661)	—	—	1,217,463
TOTAL PERSONAL SERVICES	\$4,213,102	\$(172,396)	—	—	\$4,040,706
Travel	160,000	3,679	—	—	163,679
Operating Services	92,431	2,126	—	—	94,557
Supplies	20,000	461	—	—	20,461
TOTAL OPERATING EXPENSES	\$272,431	\$6,266	—	—	\$278,697
PROFESSIONAL SERVICES	\$315,000	\$7,245	—	—	\$322,245
Other Charges	50,000	—	—	—	50,000
Debt Service	—	—	—	—	—
Interagency Transfers	656,117	—	—	—	656,117
TOTAL OTHER CHARGES	\$706,117	—	—	—	\$706,117
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	\$5,506,650	\$(158,885)	—	—	\$5,347,765
Classified	30	—	—	—	30
Unclassified	6	—	—	—	6
TOTAL AUTHORIZED T.O. POSITIONS	36	—	—	—	36
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	—	—	—	1

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Tax Commission Expense Dedicated Fund Account	3,387,438	(1,459,859)	—	—	1,927,579
Total:	\$3,387,438	\$(1,459,859)	—	—	\$1,927,579

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Total:	—	—	—	—	—

PROGRAM SUMMARY STATEMENT

1061 - Property Taxation Regulatory/Oversight

Means of Financing and Expenditures	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	2,119,212	1,300,974	—	—	3,420,186
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	3,387,438	(1,459,859)	—	—	1,927,579
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$5,506,650	\$(158,885)	—	—	\$5,347,765
Salaries	2,705,978	67,265	—	—	2,773,243
Other Compensation	50,000	—	—	—	50,000
Related Benefits	1,457,124	(239,661)	—	—	1,217,463
TOTAL PERSONAL SERVICES	\$4,213,102	\$(172,396)	—	—	\$4,040,706
Travel	160,000	3,679	—	—	163,679
Operating Services	92,431	2,126	—	—	94,557
Supplies	20,000	461	—	—	20,461
TOTAL OPERATING EXPENSES	\$272,431	\$6,266	—	—	\$278,697
PROFESSIONAL SERVICES	\$315,000	\$7,245	—	—	\$322,245
Other Charges	50,000	—	—	—	50,000
Debt Service	—	—	—	—	—
Interagency Transfers	656,117	—	—	—	656,117
TOTAL OTHER CHARGES	\$706,117	—	—	—	\$706,117
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	\$5,506,650	\$(158,885)	—	—	\$5,347,765
Classified	30	—	—	—	30
Unclassified	6	—	—	—	6
TOTAL AUTHORIZED T.O. POSITIONS	36	—	—	—	36
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	—	—	—	1

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Tax Commission Expense Dedicated Fund Account	3,387,438	(1,459,859)	—	—	1,927,579
Total:	\$3,387,438	\$(1,459,859)	—	—	\$1,927,579

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Total:	—	—	—	—	—



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Total Request Summary

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	2,058,414	2,119,212	1,300,974	—	—	3,420,186	1,300,974
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	3,128,480	3,387,438	(1,459,859)	—	—	1,927,579	(1,459,859)
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$5,186,894	\$5,506,650	\$(158,885)	—	—	\$5,347,765	\$(158,885)

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Total:	—	—	—	—	—	—	—

Expenditures and Positions

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Salaries	2,635,614	2,705,978	67,265	—	—	2,773,243	67,265
Other Compensation	6,267	50,000	—	—	—	50,000	—
Related Benefits	1,458,719	1,457,124	(239,661)	—	—	1,217,463	(239,661)
TOTAL PERSONAL SERVICES	\$4,100,600	\$4,213,102	\$(172,396)	—	—	\$4,040,706	\$(172,396)
Travel	152,973	160,000	3,679	—	—	163,679	3,679
Operating Services	75,919	92,431	2,126	—	—	94,557	2,126
Supplies	8,848	20,000	461	—	—	20,461	461
TOTAL OPERATING EXPENSES	\$237,740	\$272,431	\$6,266	—	—	\$278,697	\$6,266
PROFESSIONAL SERVICES	\$300,030	\$315,000	\$7,245	—	—	\$322,245	\$7,245
Other Charges	—	50,000	—	—	—	50,000	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	547,991	656,117	—	—	—	656,117	—
TOTAL OTHER CHARGES	\$547,991	\$706,117	—	—	—	\$706,117	—
Acquisitions	534	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$534	—	—	—	—	—	—
TOTAL EXPENDITURES	\$5,186,894	\$5,506,650	\$(158,885)	—	—	\$5,347,765	\$(158,885)
Classified	30	30	—	—	—	30	—
Unclassified	6	6	—	—	—	6	—
TOTAL AUTHORIZED T.O. POSITIONS	36	36	—	—	—	36	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	1	—	—	—	1	—

PROGRAM SUMMARY STATEMENT

1061 - Property Taxation Regulatory/Oversight

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	2,058,414	2,119,212	1,300,974	—	—	3,420,186	1,300,974
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	3,128,480	3,387,438	(1,459,859)	—	—	1,927,579	(1,459,859)
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$5,186,894	\$5,506,650	\$(158,885)	—	—	\$5,347,765	\$(158,885)

Expenditures and Positions

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Salaries	2,635,614	2,705,978	67,265	—	—	2,773,243	67,265
Other Compensation	6,267	50,000	—	—	—	50,000	—
Related Benefits	1,458,719	1,457,124	(239,661)	—	—	1,217,463	(239,661)
TOTAL PERSONAL SERVICES	\$4,100,600	\$4,213,102	\$(172,396)	—	—	\$4,040,706	\$(172,396)
Travel	152,973	160,000	3,679	—	—	163,679	3,679
Operating Services	75,919	92,431	2,126	—	—	94,557	2,126
Supplies	8,848	20,000	461	—	—	20,461	461
TOTAL OPERATING EXPENSES	\$237,740	\$272,431	\$6,266	—	—	\$278,697	\$6,266
PROFESSIONAL SERVICES	\$300,030	\$315,000	\$7,245	—	—	\$322,245	\$7,245
Other Charges	—	50,000	—	—	—	50,000	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	547,991	656,117	—	—	—	656,117	—
TOTAL OTHER CHARGES	\$547,991	\$706,117	—	—	—	\$706,117	—
Acquisitions	534	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$534	—	—	—	—	—	—
TOTAL EXPENDITURES	\$5,186,894	\$5,506,650	\$(158,885)	—	—	\$5,347,765	\$(158,885)
Classified	30	30	—	—	—	30	—
Unclassified	6	6	—	—	—	6	—
TOTAL AUTHORIZED T.O. POSITIONS	36	36	—	—	—	36	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	1	—	—	—	1	—

Addenda

INTERAGENCY TRANSFERS

Addenda - 2026–2027

Louisiana Tax Commission

Sendin@Aucta.cy

[illegible]

Agency 01-106	Agency Louisiana Tax Commission	Facility Capital Annex	Period Cost Type Asset Cost	Security	ONS Security	CAPITAL SECURITY
			\$10,183.00	\$10,183.00		
						Total
						\$20,462.00

Date 9-16-25

Sending Agency Fiscal Officer

Date:

[illegible]

INVOICE Invoice - 15502
Account - 3475
Date - 8/25/25

STATE OF LOUISIANA
LOUISIANA LEGISLATIVE AUDITOR

1600 North Third Street/P.O. Box 94397
Baton Rouge, LA 70804-9397
Tel (225) 339-3800 Fax (225) 339-3988
Web www.lfa.la.gov

PLEASE MAIL REMITTANCE TO:

Legislative Auditor
Attn: Accounting Dept.
P.O. Box 94397
Baton Rouge, LA 70804-9397

Mr. Michael Matherne, Administrator
Louisiana Tax Commission
P.O. Box 66788
Baton Rouge LA 70896

Date	Ty	Document Reference	Due Date	Remark	Amount
08/28/25	AI	000	09/27/25	2025-2026 Allocation	40,396.00
				Balance Due	40,396.00

Z8 Document Number: 8800051112

INVOICE Invoice - 15502
 Account - 3475
 Date - 8/25/25

STATE OF LOUISIANA
LOUISIANA LEGISLATIVE AUDITOR

1608 North Third Street/P.O. Box 94997
 Baton Rouge, LA 70804-9997
 Tel (225) 339-3500 Fax (225) 339-3938
 Web www.lla.la.gov

PLEASE MAIL REMITTANCE TO
 Legislative Auditor
 Attn: Accounting Dept.
 P.O. Box 94997
 Baton Rouge, LA 70804-9997

Mr. Michael Matherne, Administrator
 Louisiana Tax Commission
 P.O. Box 66788
 Baton Rouge LA 70896

Date	Ty	Document Reference	Due Date	Remark	Amount
08/28/25	AI	000	09/27/25	2025-2026 Allocation	40,396.00
Balance Due					40,396.00

Z8 Document Number: 8800051112

5950001 - 10600 RV400
 8/22/25 1061017810

State of Louisiana Division of Administration

Office of Human Resources
 PO Box 94095
 Baton Rouge, LA 70804-9095
 (225) 342-0700

INVOICE

DATE: August 26, 2025
 INVOICE # 26-1014-12
 FOR: FY 26 IAT OHR

Bill To:

LA Tax Commission

DESCRIPTION	AMOUNT
Payment Request for Human Resources Services on behalf of the Office of Human Resources for the period of July 1, 2025 through June 30, 2026	\$ 33,105.00
Z8 # 8800051260	
TOTAL	\$ 33,105.00

595000 - 10100RU400 - 1061017018

If you have any questions concerning this invoice, please contact Marcia Darville at (225) 342-6993 or DOAFiscal@la.gov.

8/28/25

State of Louisiana Division of Administration

Office of State Uniform Payroll

PO Box 94095

Baton Rouge, LA 70804-9095

(225) 342-0700

INVOICEDATE:
INVOICE #
FOR:August 27, 2025
26-1009-04
FY 26 IAT OSUP

Bill To:

LA Tax Commission

DESCRIPTION	AMOUNT
Payment Request for Payroll Services on behalf of the Office of State Uniform Payroll for the period of July 1, 2025 through June 30, 2026	\$ 2,017.00
Z8 # 8800051297	
TOTAL	\$ 2,017.00

595 0001 - 10600 RU 400 - 10610170110

8/28/25

If you have any questions concerning this invoice, please contact Marcia Darville at (225) 342-5993 or DOAFiscal@la.gov.

State of Louisiana Division of Administration
Office of State Procurement
PO Box 94095
Baton Rouge, LA 70804-9095
(225) 342-8010

INVOICE

DATE: August 20, 2025
INVOICE # 26-106
FOR: FY26 IAT Procurement Services

Bill To:
Louisiana Tax Commission

For Fiscal Year 2025-2026 (FY26), the Office of State Procurement (OSP) is budgeted and authorized to receive payment in the amount(s) specified below from the Sending Agency for its estimated proportional utilization of OSP Ancillary Services (purchasing, contractual review, and RFPs).

Agency	FY26 Appropriated	Prior Year Credit	Net FY26 Amount Due
01-106 Louisiana Tax Commission	\$3,815.00	-\$740.00	\$3,075.00
TOTAL AMOUNT DUE			\$ 3,075.00

If your agency is a LaGov agency, please provide coding below.

Business Area*	Fund*	Cost Center*	GL*	WBS Element	Grant	Order	Amount*
106	10600RY 400	1061017010	6950059				\$ 3075.00
			5950059				
			6950059				
			5950059				
			5950059				
Total:							3075.00

Authorized By:


Sending Agency Management/Finance Officer

Rajesh Jain @ LA Gov
Sending Agency Email Address

8/21/25

Date

Phone Number

Please confirm your receipt of this billing notice by completing the information requested and returning it to this office at OSP-Reports@la.gov no later than Friday, September 19, 2025.

If you have any questions concerning this invoice, please contact OSP at OSP-Reports@la.gov



STATE OF LOUISIANA
OFFICE OF THE GOVERNOR
DIVISION OF ADMINISTRATION
OFFICE OF RISK MANAGEMENT

AGENCY NO: 0425
Louisiana Tax Commission
Rajesh Jain
1051 North Third St.
Baton rouge , LA 70802

INVOICE NO: 17033
INVOICE DATE: 07/01/2025
DESCRIPTION: Annual Premium Invoice
POLICY YEAR: 07/01/2025 - 07/01/2026
ORM ISIS No: 721403316/00
LaGov Vendor No: 310006998

Policy Number	Policy Description	Premium Charge	Penalty/Safety Credit	Premium Balance
ALPD20252026	SELF-INSURED AUTO LIAB & PHYS DAMAGE Auto (1st Party)	\$71	\$-4	\$67
ALPD20252026	SELF-INSURED AUTO LIAB & PHYS DAMAGE Auto Liability (3rd Party)	\$570	\$-29	\$541
B1262FI1012725	Cyber Liability Cyber Liability	\$1,084	\$0	\$1,084
BP20252026	STATEWIDE SELF-INSURED PROPERTY Property (1st Party)	\$290	\$-15	\$275
CGL20252026	SELF-INSURED COMMERCIAL GENERAL LIABILITY CGL - General Liability	\$5,052	\$-253	\$4,799
CRIM20252026	SELF INSURED BOND/CRIME Bonds	\$30	\$0	\$30
STATEWIDEXSPR OP20252026	STATEWIDE EXCESS PROPERTY POLICY Property (1st Party)	\$620	\$0	\$620
WC20252026	SELF-INSURED WORKERS COMP Workers Compensation	\$27,147	\$-1,357	\$25,790
Totals		\$34,864	\$-1,658	\$33,206 Amount Due

Make Check Payable To:
Office of Risk Management
P.O. Box 91106, Capitol Station
Baton Rouge, LA 70821-9106

Page 1 of 1

Direct Inquiries To:
Ruby Dearing
ORM Accounting
(225) 219-0412

Facility Planning and Control
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

June 5, 2025

Mr. Michael Matherne, Administrator
Louisiana Tax Commission
1051 North Third Street, 2nd Floor
Baton Rouge, LA 70802

RE: Lease - Lease between the Division of Administration
and the Louisiana Tax Commission
State Capitol Annex Building
1051 North Third Street, 2nd Floor
Baton Rouge, Louisiana
Lease number 01-10225

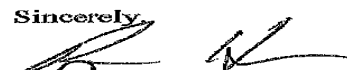
Dear Mr. Matherne:

In accordance with Paragraph 3 of the referenced lease, please accept this letter as notice that the above referenced lease has automatically renewed for another twelve-month period, beginning July 1, 2025 and ending June 30, 2026. The rental rate for the twelve-month period will be \$7.793600 per square foot for 10,580 square feet, or \$6,871.36 per month.

Please direct inquiries regarding the rental rate to Ms. Kerri Traxler at (225) 342-5943. Please direct any inquiries regarding square footage to Mr. Mitch Melancon at (225) 219-4794. All other inquiries should be directed to the Office of Facility Planning and Control, Real Estate Leasing Section at (225) 342-0820.

Please note that the referenced space cannot be vacated without prior approval from the Division of Administration (DOA). If space is vacated without written DOA approval, rentals will continue to be collected for the current year, and each subsequent year, until such approval is obtained.

Sincerely,


Roger E. Husser, Jr., Director
Facility Planning and Control

c: Real Estate Leasing File
Ms. Kerri Traxler
Mr. Mitch Melancon

*Submitted 7/29/25
Need to even the year
and every year*

STATE CIVIL SERVICE
Agency Billing Portal



Billing Personnel Area: DOA-Louisiana Tax Commission (0106)

Billing Invoice Information

Billing DOA-Louisiana Tax Commission
Personnel 7/21/2025
Area :
Billing Date :

1068024 400
1061017010

Invoice 260003
Number : \$15,813.00
Invoice Total
Fee Due : SCS Annual operational costs for 31 classified
Invoiced employee(s)
Items :

5950021
Paid on 7/28/25

Payment 8/20/2025
Due Date :

Payment Status

Current UNPAID
Payment
Status :
Current \$15,813.00
Balance Due

Agency: 106 LOUISIANA TAX COMMISSION				STATE OF LOUISIANA Childrens Budget Department Summary				CHILD - DS Fiscal Year 2026 - 2027 Report Date: 10/31/25		
Service Number	Service Name	Agency Number	Agency Name	General Fund	IAT	Self Generated	Stat Deds	Federal Funds	Total Funds	Positions
			Total:	\$0	\$0	\$0	\$0	\$0	\$0	0

Agency: 106 LOUISIANA TAX COMMISSION

STATE OF LOUISIANA
Childrens Budget
by Department

CHILD - DC
Fiscal Year 2026 - 2027
Report Date: 10/31/25

Agency: 106 LOUISIANA TAX COMMISSION

STATE OF LOUISIANA
Childrens Budget
Agency Summary

CHILD - AS
Fiscal Year 2026 - 2027
Report Date: 10/31/25

Service Number	Service Name	Program Number	Program Name	General Fund	IAT	Self Generated	Stat Deds	Federal Funds	Total Funds	Positions
			Total:	\$0	\$0	\$0	\$0	\$0	\$0	0

Agency: 106 LOUISIANA TAX COMMISSION	STATE OF LOUISIANA Childrens Budget by Agency	CHILD - AC Fiscal Year 2026 - 2027 Report Date: 10/31/25
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Agency: 106 LOUISIANA TAX COMMISSION	STATE OF LOUISIANA Childrens Budget by Agency/Program and Service	CHILD1 Fiscal Year 2026 - 2027 Report Date: 10/31/25
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Agency: 106 LOUISIANA TAX COMMISSION	STATE OF LOUISIANA Childrens Budget Narrative	CHILD2 Fiscal Year 2026 - 2027 Report Date: 10/31/25
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Form ID:	
Form Description:	
Service:	

Question and Narrative Response

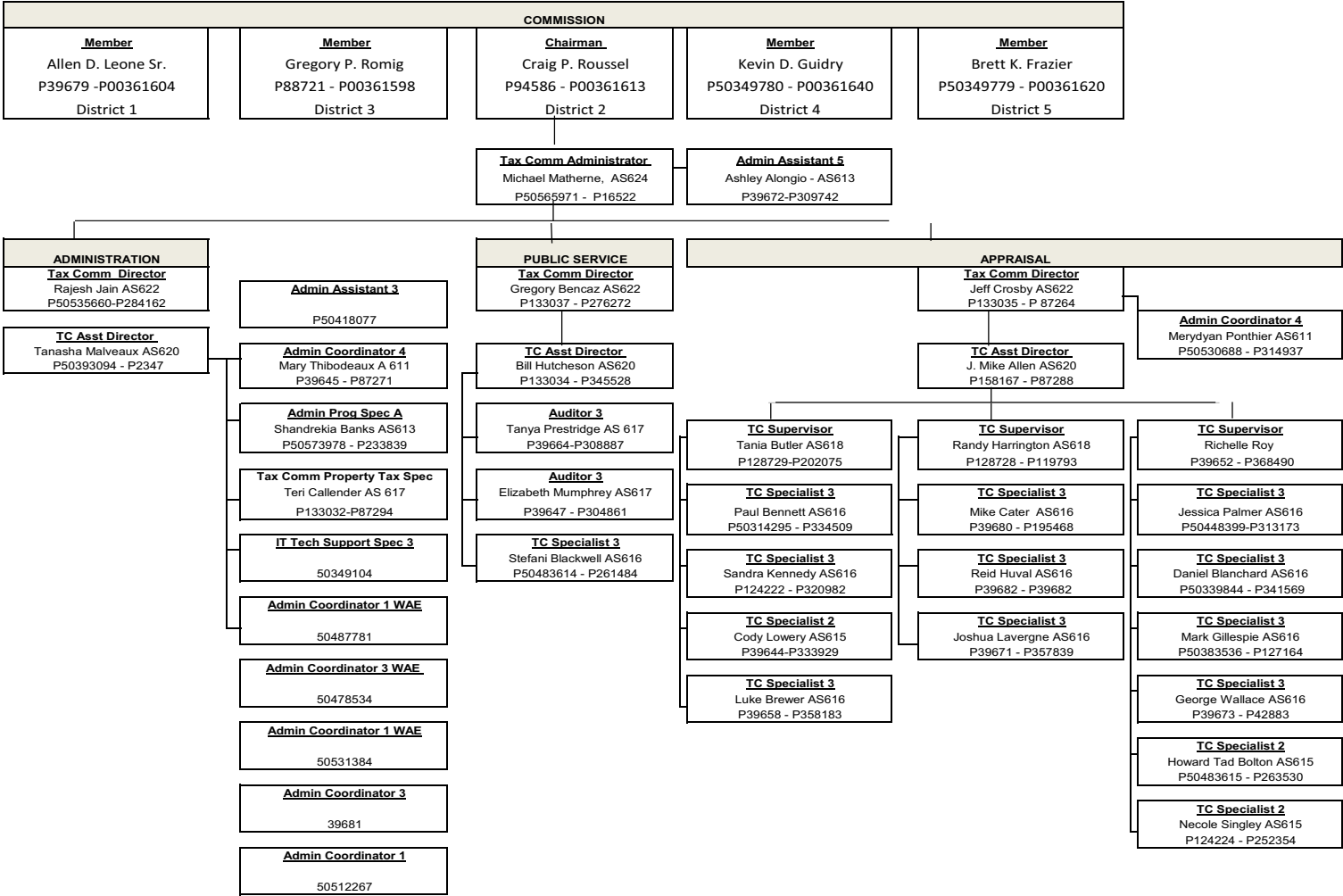
Agency: 106 LOUISIANA TAX COMMISSION

STATE OF LOUISIANA
Sunset Review

SUNSET1
Fiscal Year 2026 - 2027
Report Date: 10/31/25

GENERAL ADDENDA

Organizational Chart





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