



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Louisiana (LA) Summary Calendar
General Information	General Information
Lien Date:	January 1 for PP. For RE- Date tax roll filed with recorder (filing deadline November 15)
Assessment Notice Date:	January 1
Valuation Methodology:	Fair Market Value
State websites:	http://www.latax.state.la.us/Default.aspx
How often is the reassessment:	Real Estate: Quadrennial; Personal: Annually
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	Land - 10%; Improvements on Residential - 10%; All other improvements - 15%; Personal property - 15%
Real Estate Rendition Due:	N/A
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	No specific statutory provisions.
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	Yes
air	Yes
water	Yes
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	15%
Personal Property Rendition Due:	April 1
Extension allowed (length and how file):	N/A
File Rendition With:	Parish Assessor
Inventory Taxable:	Yes
raw materials	Yes
work in progress	Yes
finished goods	Yes
Freeport Exemption:	No specific exemption is authorized; however, most personal property is exempt.
Freeport Exemption Application Deadline:	Freeport exemptions are determined by each Parish and there are no statutory guidelines. Contact each Parish for their freeport exemption guidelines.
Licensed Motor Vehicles Taxable:	No
Licensed Motor Vehicles Reported on Rendition:	No
Unlicensed Motor Vehicles Taxable:	Yes
Unlicensed Motor Vehicles Reported on Rendition:	Yes



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Leased Equipment Taxable:	Yes
Software Taxable:	Yes
Abatements/Exemptions:	Main exemptions include, but are not limited to: New Industrial Property (Including Warehouses) Research Facilities
Intangible Property Taxable:	No
Omitted Personal Property:	Omitted property must be assessed for the whole period during which it was not subjected to tax. However, back taxes may be assessed for three years only.
Construction Work in Progress Taxable:	No specific statutory provisions.
Pollution Control Taxable:	Yes
air	Yes
water	Yes
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Payment is due December 31 except New Orleans, January 31
Discounts	None
Payment Options	Payment During Tax Year
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	Various
Appeal Deadlines (received or postmarked):	Prior to Parish's books close