

## **The following is information needed to file a late or amended report.**

1. Beginning and ending inventory (from income tax report) if applicable.
2. Any furniture/fixture, machinery/equipment used to conduct business. List item purchased, year purchased, and the original cost.
3. Any leasehold improvements. (Leased improvements are expenditures by a lessee to property they are leasing that improve or make the property more adaptable for the business' use).
4. Please attach the amendment letter and have it notarized.
5. Bring the completed paperwork to the St. Tammany Assessor's Office at 701 N. Columbia Street Covington, Louisiana or 520 Old Spanish Trail Slidell, Louisiana.
6. To avoid possible late fees and penalties, the taxpayer has the option of paying the original bill as is. If the change order warrants a reduction in taxes, a refund will be issued. Please keep in mind that paperwork can take several weeks to be processed.

If you have any questions, please contact the Business Personal Property Department at (985) 871-4540 Amanda McInnis, Rhonda Davis or Rachel Sonnier in the Assessor's Office or via email at [personalproperty@stpao.org](mailto:personalproperty@stpao.org).

## **Late or Amended Personal Property Letter**

To: St. Tammany Parish Assessor  
Attn: Personal Property Dept  
701 N Columbia St  
Covington, LA 70433

I operate a business having assets listed on the attached report. Please amend the assessment for the following assessment number \_\_\_\_\_ in the business name of \_\_\_\_\_ for the tax year(s) \_\_\_\_\_.

\_\_\_\_\_  
Signature of Business Owner or Authorized Agent

\_\_\_\_\_  
Notary Public

Address: \_\_\_\_\_

\_\_\_\_\_

Telephone #: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

**\*\*If all requirements are met and the Louisiana Tax Commission approve the changes, you should receive a corrected bill in 10 to 12 weeks.\*\***

## LAT 5 - INVENTORY, MERCHANDISE, ETC.

## 20\_\_ PERSONAL PROPERTY TAX FORM

RETURN TO:

NAME/ADDRESS (INDICATE ANY CHANGES)

**CONFIDENTIAL**

RS 47:2327: Forms filed by a taxpayer shall be used by the assessor, the governing authority and Louisiana Tax Commission solely for the purpose of administering this statute.

Legal Citation & Instructions: This report shall be filed with the assessor of the parish indicated by April 1st or within forty-five days after receipt, whichever is later, in accordance with RS 47:2324.

**PROPERTY LOCATION:**  
(E911/PHYSICAL ADDRESS)

**WARD:**

**ASSESSMENT  
NUMBER:**

**NAME OF BUSINESS:**  
**OWNER OR CONTACT:**

**TYPE OF BUSINESS:**  
**PHONE:**

**IMPORTANT!**

- AN ITEMIZED DEPRECIATION SCHEDULE, LISTING ASSETS (INCLUDING FULLY DEPRECIATED ITEMS AND/OR EXPENSED ITEMS) SHALL ACCOMPANY THIS REPORT.
- FIRMS HAVING 10 YEAR EXEMPTIONS SHALL COMPLETE FORM LAT 5A AND ATTACH TO THIS FORM.
- BANKS ONLY: ATTACH TO THIS REPORT A LIST OF SHAREHOLDERS AND A COPY OF YOUR CONSOLIDATED REPORT OF CONDITION AND CONSOLIDATED REPORT OF INCOME AS FURNISHED TO THE OFFICE OF FINANCE INSTITUTIONS OR TO THE COMPTROLLER OF CURRENCY AS OF DECEMBER 31<sup>ST</sup>.

**SHADED AREAS FOR ASSESSOR'S USE ONLY - USE ATTACHMENTS IF NECESSARY**

**SECTION 1 - INVENTORIES AND MERCHANDISE**

METHOD OF REPORTING: ☐ LIFO ☐ FIFO ☐ COST ☐ RETAIL ☐ OTHER (EXPLAIN) \_\_\_\_\_

	MERCHANDISE	RAW MATERIALS	WORK IN PROCESS	FINISHED GOODS	SUPPLIES AND/ OR GOODS USED	TOTAL
JANUARY						
FEBRUARY						
MARCH						
APRIL						
MAY						
JUNE						
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						
<b>ASSESSED VALUE</b>				<b>GRAND TOTAL:</b>		
				<b>AVERAGE:</b>		

**SECTION 2 - FURNITURE AND FIXTURES**

(GROUP BY YEAR OF ACQUISITION)

YEAR OF ACQUISITION	ACQUISITION COST	DESCRIPTION	YEAR OF ACQUISITION	ACQUISITION COST	DESCRIPTION
			15 Years or over.		
			<b>TOTAL MARKET VALUE:</b>		
			<b>ASSESSED VALUE:</b>		

**SECTION 3 - MACHINERY AND EQUIPMENT (EXCLUDE LICENSED MOTOR VEHICLES)**

(GROUP BY YEAR OF ACQUISITION)

YEAR OF ACQUISITION	ACQUISITION COST	DESCRIPTION	YEAR OF ACQUISITION	ACQUISITION COST	DESCRIPTION
			25 Years or over.		
			<b>TOTAL MARKET VALUE:</b>		
			<b>ASSESSED VALUE:</b>		

**SECTION 4 - LEASEHOLD IMPROVEMENTS / MISCELLANEOUS PROPERTY**

(GROUP BY YEAR OF ACQUISITION)

ITEM	YEAR OF ACQUISITION	ACQUISITION COST	DESCRIPTION
<b>TOTAL FAIR MARKET VALUE:</b>			
<b>ASSESSED VALUE:</b>			

**SECTION 5 - CONSIGNED GOODS, LEASED, LOANED OR RENTED EQUIPMENT, FURNITURE, ETC.**

(ATTACH LIST SHOWING NAME, ADDRESS, TYPE AND AGE OF PROPERTY, MONTHLY RENTAL)

<b>NOTE:</b>	PENALTIES FOR FAILURE TO FILE THIS FORM INCLUDE WAIVER OF RIGHTS TO APPEAL YOUR ASSESSMENT AND MAY INCLUDE A MONETARY PENALTY (RS 47:1992 & 2330).	<b>NEED ASSISTANCE?</b> AFTER YOU REVIEW THE ENCLOSED TAX FORM AND YOU FEEL YOU NEED ASSISTANCE, PLEASE CALL (985) 809-5534, (985) 809-5539 OR (985) 809-5533.
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**SIGNATURE AND VERIFICATION**

"I declare under the penalties for filing false reports (R.S. 14:125; up to 500.00 fine or imprisonment for one year or both, plus additional penalties defined in Act 2330B of the 1989 Regular Session) that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return."

Check box to confirm signature of  
Taxpayer:

DATE

Check box to confirm signature of  
Tax Preparer:

DATE

PRINTED/TYPED NAME OF TAXPAYER

PRINTED/TYPED NAME OF TAX PREPARER