

EXHIBIT C

Louisiana Tax Commission

Electronic Tax Roll Export Specifications

Notes: Programmer must allow for optional fields not used. The tilde (~) will be used as the delimiter for character data and the comma (,) will be used as the field delimiter. (See examples) It is not necessary to use spaces between commas that contain no data. Programmer must allow for optional fields not used. Each record is a line in the ASCII text file and must have a carriage return and line feed at the end of each line. **ASCII text file names must adhere to naming convention listed behind file information title.**

Please Note: *These specifications are subject to change without notification. Please contact the Louisiana Tax Commission for the latest specifications before creating the files listed below. (If you have any questions as to the format listed below contact GeoComponents Software Solutions, L.L.C. at (985)845-2780.)*

PARISH INFORMATION (PARISH.TXT)

(REQUIRED)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
gov_name	Character	30	Yes	Parish name (ex. St. Tammany Parish)
gov_agency	Character	40	Yes	Agency name (ex. Tax Assessor's Office)
address1	Character	30	Yes	Agency address line 1.
address2	Character	30	Yes	Agency address line 2.
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
city	Character	20	Yes	City name (ex. Slidell)
state	Character	2	Yes	State name (ex. LA)
zip	Numeric	5	Yes	Zip code.
zip6	Character	6	Yes	Extended zip code.

ASSESSMENT INFORMATION (ASSMT.TXT)

(REQUIRED)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	10	Yes	Assessment number.
parcel_no	Character	20	Yes	Parcel Identification Number (PIN). <i>(If your system currently does not support PINs use the assessment number as the PIN.)</i>
assessment_type	Character	2	Yes	"RE" = Real Estate, "PP" = Personal Property, "PS" = Public Service, or "RS" = Rolling Stock
Assessment_status	Character	2	Yes	"AC" = Active, "AJ" = Adjudicated, "EX" = Exempt/Tax Free, or "TE" = Ten Year Exempt
tax_acct	Numeric	6	No	Tax account number is required for grouping tax assessments together.
place_fips	Numeric	5	No	FIPS Place Code of Ward or Municipality. (See FIPS Table)
taxpayer_id	Numeric	10	No	Taxpayer's identification number. (Social Security or Federal ID numbers.)
taxpayer_name	Character	50	Yes	Taxpayer's name.
contact_name	Character	50	No	Contact's name.
taxpayer_addr1	Character	40	Yes	Tax payer's address line 1.
taxpayer_addr2	Character	40	Yes	Tax payer's address line 2.
taxpayer_addr3	Character	40	No	Tax payer's address line 3.
transfer_date	Character	10	No	Date of purchase. (Sample: ~01/01/1999~)

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ASSESSMENT VALUE INFORMATION (AVALUE.TXT)

(REQUIRED)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	10	Yes	Assessment number.
taxpayer_value	Numeric	10	Yes	Tax payer's share.
homestead_value	Numeric	10	Yes	Homestead exemption share.
acres_units	Numeric	6	Yes	Number of acres, units, etc ...
unit_type	Character	1	No	A=Acres, U=Units, L=Lots
description	Character	30	Yes	Assessment Class Description

ASSESSMENT MILLAGE INFORMATION (AMILLAGE.TXT)

(REQUIRED)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	10	Yes	Assessment number.
group_description	Character	35	Yes	Millage description if not part of a group or group name of millage group.
millage	Numeric	6.2	Yes	Millage (Format: 999.99)
mill_type	Character	1	Yes	M = Millage, F = Flat Fee, A = Acreage, O = Overlay/Partial
place_fips	Numeric	5	Yes	Federal Place Code of Taxing Authority levying millage. (See FIPS table)
percent	Numeric	6.2	Yes	Percent of assessed value applicable to the millage (Applies to split district millages, use 100.00 as default value if percent is not applied.)
taxpayer_tax	Numeric	11.2	Yes	Tax payer's taxes owed. (Format: 99999999.99)
homestead_tax	Numeric	11.2	Yes	Homestead exemption tax. (Format: 99999999.99)

MILLAGE GROUP INFORMATION (TGROUP.TXT)

(REQUIRED)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
group_description	Character	35	Yes	Group description or name of millage.
millage_description	Character	35	Yes	Description or name of millage.
millage	Numeric	6.2	Yes	Millage (Format: 999.99)
flat_mill	Numeric	1	Yes	Indicates Flat Fee (0=No Flat Fee, 1=Flat Fee used)
flat_fee	Numeric	6.2	Yes	Flat Fee Amount (Format 999.99)

LEGAL DESCRIPTION INFORMATION (LEGAL.TXT)

(REQUIRED)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	10	Yes	Assessment number.
legal_description	Character	Variable Length	Yes	Full Legal Description

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PARCEL INFORMATION (PARCEL.TXT)

(REQUIRED)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	10	Yes	Assessment number.
parcel_no	Character	20	Yes	Parcel Identification Number (PIN). <i>(If your system currently does not support PINs use the assessment number as the PIN.)</i>
town_range	Character	7	No	Township range. (Format: T7S-R8E)
section_no	Numeric	3	No	Section number parcel is located.
ward_no	Character	3	Yes	Ward identification number.
subd_name	Character	30	No	Subdivision name if available of parcel location.
block_no	Character	4	No	Subdivision or city block/square number.
lot_no	Character	4	No	First subdivision or city lot number owned by a particular owner.
place_fips	Numeric	5	Yes	Federal Place Code of Taxing Authority. (See FIPS table)
tax_dist	Numeric	3	No	Tax district number if available.
par_address	Character	50	No	Parcel address. (911 address)
occupancy	Character	50	No	What the structure is being used for. (Residence, Office, Retail, etc...)
vacant_lot	Character	1	No	"Y" = Yes, "N" = No (Default)
purchase_price	Numeric	12.2	No	Purchase price of the property. (Format: 999999999.99)
transfer_date	Character	10	No	Date of purchase. (Format: 01/01/1999)
conv_book	Character	4	No	Conveyance book number.
conv_folio	Character	4	No	Conveyance page number.
instr_no	Numeric	8	No	Conveyance instrument number.
instr_type	Character	20	No	Type of instrument. (Cash, Mortgage, Bond for Deed, etc...)
lender_id	Character	8	No	Lender of mortgage company's identification number supplied by Tax Commission.

ADDITIONAL OWNER INFORMATION (OWNER.TXT)

(OPTIONAL)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	10	Yes	Assessment number.
taxpayer_id	Numeric	10	No	Tax payer's identification number.
own_percent	Numeric	6.2	No	Percent of ownership. (Format: 999.99)
taxpayer_name	Character	50	Yes	Taxpayer's name.
contact_name	Character	50	No	Contact's name.
taxpayer_addr1	Character	40	No	Tax payer's address line 1.
taxpayer_addr2	Character	40	No	Tax payer's address line 2.
taxpayer_addr3	Character	40	No	Tax payer's address line 3.
transfer_date	Character	10	No	Date of purchase. (Sample: ~01/01/1999~)

Note: If your software supports multiple owners on one parcel or assessment record, use this file to list these additional owners indicating percent of ownership for each owner if available. The primary taxpayer should be listed here as well as in the Assessment file under taxpayer_name.

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IMPROVEMENT INFORMATION (IMPROVE.TXT) (OPTIONAL)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	10	Yes	Assessment number.
building_use	Character	1	Yes	"C" = Commercial, "R" = Residential
structure_no	Character	12	No	Structure number of improvement.
imp_asqft	Numeric	9.2	No	Square footage of detached auxiliary building. (Format: 999999.99)
imp_gsqft	Numeric	9.2	Yes	Square footage of carports or garages. (Format: 999999.99)
imp_lsqft	Numeric	9.2	Yes	Square footage of living, heated or useable area. (Format: 999999.99)
imp_nsqft	Numeric	9.2	Yes	Square footage of porches, non-living areas, etc. (Format: 999999.99)
imp_tsqft	Numeric	9.2	Yes	Total square footage of all structures assessed. (Format: 999999.99)
no_baths	Numeric	3.1	Yes	Number of bathrooms.
no_bedrooms	Numeric	2	Yes	Number of bedrooms.
year_built	Numeric	4	Yes	Year built. (Format: 9999)
year_renov	Numeric	4	No	Year renovated. (Format: 9999)
life_expectancy	Numeric	2	Yes	Life expectancy of structure or improvement.
fact_cond	Numeric	4	No	Condition of improvement.
fact_qual	Numeric	4	No	Quality of construction.
fact_wall	Numeric	4	No	Wall construction.
fact_roof	Numeric	4	No	Roof construction.

DOCUMENT INFORMATION (DOCUMENT.TXT) (OPTIONAL)

FIELD NAME	FIELD TYPE	FIELD LENGTH	REQUIRED	COMMENTS
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
fips_code	Numeric	5	Yes	Parish identification number. FIPS table furnished (See FIPS table.)
assessment_no	Character	10	Yes	Assessment number.
path	Character	Variable length	Yes	Full path of document and file name (includes file extension). (jpg format)
description	Character	Variable length	Yes	Description of the document.

IMPORTANT NOTICE

If the above specifications do not fit your data structure, please contact **GeoComponents Software Solutions, L.L.C. at (985)845-2780** or email support@geomanage.com to discuss solutions. The data submitted must re-create your tax roll and grand recap summary reports to match those created within your office.