

Emergency Rules

DECLARATION OF EMERGENCY

Department of Economic Development Office of Business Development

Enterprise Zone Program (LAC 13:I.701)

The Louisiana Department of Economic Development, Office of Business Development, pursuant to the Emergency provisions of the Administrative Procedure Act, R.S. 49:953(B), amends the rules for the Louisiana Enterprise Zone Program. This Rule change, adopted in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., shall become effective November 14, 2006, and shall remain in effect for the maximum period allowed under the Act, or until the adoption of a permanent Rule, whichever occurs first.

The Department of Economic Development, Office of Business Development, has found an immediate need to allow for the qualification of multi-family housing for the Enterprise Zone Program to immediately provide an incentive for the restoration of residential housing within the Gulf Opportunity Zone and Rita Gulf Opportunity Zone to replace housing destroyed by Hurricanes Katrina and Rita. An immediate threat to the public welfare exists due to the lack of adequate housing in these areas.

Title 13

ECONOMIC DEVELOPMENT

Part I. Financial Incentive Programs

Chapter 7. Enterprise Zone Program

§701. Scope

A. - C.4. ...

D. Qualifications

1. The applicant's current level of employment must be increased by 10 percent (minimum of one net new job) within the first 12 months or a minimum of five net new jobs must be added to the current payroll within the first two years of the contract period. See §703. Minimum Net New Jobs Required. Thirty-five percent net new employees must meet §§709, 711, 713, or 715 as applicable.

2. a. Except as provided in Subparagraph b, any business, except residential developments, (including but not limited to the construction, selling, or leasing of single-family or multi-family dwellings, apartment buildings, condominiums, town houses, etc), churches, and businesses with gaming (see LAC 13:I.Chapter 3, Gaming Ineligibility) may apply for enterprise zone benefits.

b. A residential development is eligible and may apply for enterprise zone benefits if it meets the following requirements:

- i. it is a multi-family residential development;
- ii. it is located in the areas defined in the 2005 Gulf Opportunity Zone Act as the "Gulf Opportunity Zone" or the "Rita Gulf Opportunity Zone" meaning that portion of the Hurricane Katrina disaster area or the Hurricane Rita disaster area determined by the President of the United State to warrant individual or individual and public assistance

from the federal government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of Hurricane Katrina or Hurricane Rita;

iii. it consists of a minimum of 20 units and a maximum of 100 units on a single contiguous site;

(a). unit—a "rental unit" is a dwelling unit providing complete, independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation;

iv. the board may, in its discretion, for good cause, approve an application for a development consisting of more than 100 units;

v. it otherwise meets the requirements of the enterprise zone program; and

vi. an advance notification for the project is filed prior to January 1, 2008.

3. An applicant in an urban parish must certify that a minimum of 35 percent of its net new employees meet the requirements of §709.

4. An applicant located in a rural parish and in an enterprise zone must certify that a minimum of 35 percent of its net new employees meet the requirements of §711.

5. An applicant located in a rural parish and not in an enterprise zone must certify that a minimum of 35 percent of its net new employees meet the requirements of §713.

6. An applicant located in an economic development zone must certify that a minimum of 35 percent of its net new employees meet the requirements of §715.

AUTHORITY NOTE: Promulgated in accordance with R.S. 51:1786(5)

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Finance Division, LR 17:252 (March 1991), amended by Department of Economic Development, Office of Commerce and Industry, LR 22:446 (June 1996), amended by the Department of Economic Development, Office of Business Development, LR 29:2298 (November 2003), LR 33:

Michael J. Olivier
Secretary

0611#002

DECLARATION OF EMERGENCY

Student Financial Assistance Commission Office of Student Financial Assistance

Scholarship/Grant Programs
(LAC 28:IV.101, 301, 503, 1301,
2103, 2105, 2109, and 2303)

The Louisiana Student Financial Assistance Commission (LASFAC) is exercising the emergency provisions of the Administrative Procedure Act [R.S. 49:953(B)] to amend and re-promulgate the Rules of the Scholarship/Grant programs [R.S. 17:3021-3025, R.S. 3041.10-3041.15, and R.S. 17:3042.1.1-3042.8, R.S. 17:3048.1, R.S. 56:797.D(2)].

The Emergency Rule is necessary to implement changes to the Scholarship/Grant programs to allow the Louisiana Office of Student Financial Assistance and state educational institutions to effectively administer these programs. A delay in promulgating rules would have an adverse impact on the financial welfare of the eligible students and the financial condition of their families. LASFAC has determined that this Emergency Rule is necessary in order to prevent imminent financial peril to the welfare of the affected students.

This Declaration of Emergency is effective November 15, 2006, and shall remain in effect for the maximum period allowed under the Administrative Procedure Act. (SG0779E)

Title 28
EDUCATION

Part IV. Student Financial Assistance—Higher Education Scholarship and Grant Programs

Chapter 1. Scope

§101. Introduction

A. ...

B. Agency's Mission Statement. The mission of LOSFA is to administer the federal and state student aid programs that are assigned to the Louisiana Student Financial Assistance Commission.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3021-3036.

HISTORICAL NOTE: Promulgated by the Student Financial Assistance Commission, Office of Student Financial Assistance, LR 22:338 (May 1996), repromulgated LR 24:632 (April 1998), amended LR 24:1897 (October 1998), LR 27:1841 (November 2001), LR 33:

Chapter 3. Definitions

§301. Definitions

A. Words and terms not otherwise defined in these rules shall have the meanings ascribed to such words and terms in this Section. Where the masculine is used in these rules, it includes the feminine, and vice versa; where the singular is used, it includes the plural, and vice versa.

* * *

Eligible Noncitizen—an individual who can provide documentation from the U.S. Citizenship and Immigration Services (USCIS) or its successor that he is in the U.S. for other than a temporary purpose with the intention of becoming a citizen or permanent resident, including, but not limited to, refugees, persons granted asylum, Cuban-Haitian entrants, temporary residents under the recent Immigration Reform and Control Act of 1986, and others. A permanent resident of the United States must provide documentation from the USCIS to verify permanent residency. For 1997, 1998 and 1999 high school graduates, an eligible noncitizen shall be treated as meeting the citizenship requirements for an award under this Part.

* * *

Qualified Summer Session—those summer sessions (includes terms and semesters conducted during the summer) for which the student's institution certifies that:

a. the summer session is required in the student's degree program for graduation and the student enrolled for at least the minimum number of hours required for the degree program for the session; or

b. the student can complete his program's graduation requirements in the summer session; or

c. the course(s) taken during the summer session is required for graduation in the program in which the student is enrolled and is only offered during the summer session; or

d. the course(s) taken during the summer session is in a program for a vocational or technical education certificate or diploma or a non-academic undergraduate degree; or

e. for the summer of 2006 only, the student is a displaced student as identified in § 2103.G.1 of these rules, whose TOPS award was not paid for one or more semesters during the 2005-2006 academic year.

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3021-3025, R.S. 17:3042.1 and R.S. 17:3048.1.

HISTORICAL NOTE: Promulgated by the Student Financial Assistance Commission, Office of Student Financial Assistance, LR 22:338 (May 1996), repromulgated LR 24:632 (April 1998), amended LR 24:1898 (October 1998), LR 24:2237 (December 1998), LR 25:256 (February 1999), LR 25:654 (April 1999), LR 25:1458, 1460 (August 1999), LR 25:1794 (October 1999), LR 26:65 (January 2000), LR 26:688 (April 2000), LR 26:1262 (June 2000), LR 26:1601 (August 2000), LR 26:1993, 1999 (September 2000), LR 26:2268 (October 2000), LR 26:2752 (December 2000), LR 27:36 (January 2001), LR 27:284 (March 2001), LR 27:1219 (August 2001), repromulgated LR 27:1842 (November 2001), amended LR 27:1875 (November 2001), LR 28:45 (January 2002), LR 28:446 (March 2002), LR 28:772 (April 2002), LR 28:2330, 2331 (November 2002), LR 29:555 (April 2003), LR 29:879 (June 2003), LR 30:1159 (June 2004), LR 30:2015 (September 2004), LR 31:36 (January 2005), LR 31:3112 (December 2005), LR 33:

Chapter 5. Applications, Federal Grant Aid and ACT Test

§503. Application Deadlines for High School Graduates of 2003 and Earlier

A. - B.2. ...

3. Returning Students

a. Notwithstanding the deadline established by §503.B.1 above, returning students, who graduated from high school during the 2001-2002 academic year (high school) and who enroll in an eligible college or university in the spring semester of 2003, must submit the FAFSA to be received by the federal processor no later than July 1, 2004.

b. Notwithstanding the deadline established by §503.B.1 above, returning students, who enroll in an eligible college or university in the fall semester of 2003 or later, must submit the FAFSA to be received by the federal processor no later than July 1 following the first semester of enrollment.

c. Examples

i A student who seeks to enroll in an eligible college or university for the spring semester of 2004 must submit his FAFSA to be received by the federal processor no later than July 1, 2004.

ii A student who seeks to enroll in an eligible college or university for the fall semester of 2004 must submit his FAFSA to be received by the federal processor no later than July 1, 2005.

C. - E. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3021-3036, R.S. 17:3042.1 and R.S. 17:3048.1.

HISTORICAL NOTE: Promulgated by the Student Financial Assistance Commission, Office of Student Financial Assistance, LR 22:338 (May 1996), repromulgated LR 24:635 (April 1998),

LR 24:1900 (October 1998), amended LR 25:655 (April 1999), LR 25:2396 (December 1999), LR 26:1994 (September 2000), repromulgated LR 27:1847 (November 2001), amended LR 28:447 (March 2002), LR 28:1760 (August 2002), LR 29:554 (April 2003), LR 30:1471 (July 2004), LR 30:2016 (September 2004), LR 33:

Chapter 13. Leveraging Educational Assistance Partnership (LEAP)

§1301. General Provisions

A. - D. ...

E.1. Allocation of Funds. Annually, funds are allocated to post-secondary institutions based on school type, the school's prior year first-time, full-time enrollment and the amount of the prior year's allocation that was expended. Initial funds, for first-time recipients, are computed as a percentage of all participating institutions first-time, full-time enrollment as of October 10 of the prior fiscal year. A student's enrollment in an undergraduate degree granting school which is a component of a state supported medical center, shall be a first-time, full-time freshman for the purpose of this program. Continuation funds for students who had previously received LEAP are computed as a percentage of the allocated funds used during the previous year. The continuation formula applies 60 percent for four-year schools and 40 percent for two-year schools.

2. For the 2006-2007 academic year (college), the allocations described in E.1 above shall be made to postsecondary institutions based on 2004-2005 academic year (college) formula data.

F. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3021-3036.

HISTORICAL NOTE: Promulgated by the Student Financial Assistance Commission, Office of Student Financial Assistance, LR 22:338 (May 1996), repromulgated LR 24:641 (April 1998), amended LR 24:1910 (October 1998), LR 25:1458 (August 1999), repromulgated LR 27:1860 (November 2001), amended LR 28:2332 (November 2002), LR 33:

Chapter 21. Miscellaneous Provisions and Exceptions

§2103. Circumstances Warranting Exception to the Initial and Continuous Enrollment Requirements

A. - D.3. ...

E. Qualifying Exceptions to the Initial and Continuous Enrollment Requirement. A student who has been declared ineligible for TOPS, TOPS-Tech, TOPS Teacher, the Rockefeller State Wildlife Scholarship or the Louisiana GO Youth Challenge Program because of failure to meet the initial or continuous enrollment requirements may request reinstatement in that program based on one or more of the following exceptions.

1. Parental Leave

E.1.a. - F. ...

G. Natural Disaster Exceptions

1. For the purposes of this Subsection, *displaced students* are TOPS recipients and students eligible for TOPS and:

a. on August 26, 2005:

i. were enrolled at one of the following eligible college or university campuses:

- (a). University of New Orleans;
- (b). Dillard University;
- (c). Delgado Community College;

- (d). Nunez Community College;
- (e). Louisiana State University Health Sciences Center at New Orleans;
- (f). Southern University at New Orleans;
- (g). Loyola University;
- (h). New Orleans Baptist Theological Seminary;
- (i). Our Lady of Holy Cross College;
- (j). Tulane University;
- (k). Xavier University;
- (l). St. Josephs Seminary College; or
- (m). Louisiana Technical College:

- (i). Jefferson Campus;
- (ii). Sidney N. Collier Campus;
- (iii). Slidell Campus;
- (iv). Sullivan Campus;
- (v). West Jefferson Campus; or

ii. whose home of record was one of the following Louisiana parishes:

- (a). Jefferson;
- (b). Lafourche;
- (c). Orleans;
- (d). Plaquemine;
- (e). St. Bernard;
- (f). St. Tammany;
- (g). Tangipahoa; or
- (h). Washington; or

b. on September 23, 2005:

i. were enrolled at one of the following eligible college or university campuses:

- (a). SOWELA Technical Community College;
- (b). Louisiana Technical College:
 - (i). Gulf Area Campus;
 - (ii). Morgan Smith Campus;
 - (iii). Lamar Salter Campus;
 - (iv). Oakdale Campus; or
 - (v). Sabine Valley Campus; or

ii. whose home of record was one of the following Louisiana parishes:

- (a). Acadia;
- (b). Allen;
- (c). Beauregard;
- (d). Calcasieu;
- (e). Cameron;
- (f). Iberia;
- (g). Jefferson Davis;
- (h). Lafayette;
- (i). St. Mary;
- (j). Terrebonne; or
- (k). Vermilion.

2. For the purposes of this Subsection, *home of record* is:

- a. the domiciliary address of a dependent student's parent or court ordered custodian; or
- b. the domiciliary address of an independent student.

3. For the purposes of this Subsection, *natural disaster* is limited to Hurricane Katrina and/or Hurricane Rita.

4.a. For the 2005-2006 academic year (college), displaced students are not required to enroll as full time students, to maintain continuous enrollment or to earn at

least 24 hours during the 2005-2006 academic year (college).

b. Displaced students may enroll on a part-time basis in an eligible college or university without losing TOPS eligibility. Upon request by the student, the eligible college or university may bill for these part-time students.

c. The terms of eligibility for a displaced student whose part-time enrollment is paid by TOPS will be reduced by one full semester (term) for each semester (term) (part or full-time) paid.

d. Institutions must document the displaced student's request for part-time payment of the award.

e. If a displaced student enrolls in an eligible college or university during the 2005-2006 academic year (college) and receives grades, those grades will be included in calculating the student's cumulative grade point average.

5.a. For the 2005-2006 academic year (college), students who are not displaced students, but due to the effects of a natural disaster were unable to enroll for the first time as full time students by the deadline or to enroll as full time students or to maintain continuous enrollment or to earn at least 24 hours during the academic year (college), may submit a request for an exception in accordance with §2103.D, based on one of the circumstances listed in §2103.E, or in accordance with the following procedures for the circumstances described in this Subsection.

i. The student should file the application for exception as soon as it is known that the student will not meet one or more of the continuing eligibility requirements to ensure the earliest reinstatement of the award. The student must submit the application for exception no later than six months after the date of the notice of cancellation. The deadline for filing the exception shall be prominently displayed on the notice of cancellation. If the applicant for an exception is a dependent student, a parent or court ordered custodian of the dependent student may submit the application for exception on behalf of the applicant.

ii. If determined eligible for an exception, the recipient will be reinstated if he or she enrolls in the first fall, winter or spring semester or term immediately following the exception ending date.

b. Natural Disaster Exception (For Other Than Displaced Students)

i. Definition. The effects of a natural disaster prevented the student/recipient from enrolling as a full time student or continuing enrollment or earning 24 hours during the 2005-2006 academic year (college).

ii. Certification Requirements. The student/recipient must submit:

- (a). a completed exception request form; and
- (b). written statement detailing the natural disaster's impact on the student and/or the student's immediate family (mother, father, custodian, siblings and/or spouse and children), which prevented the student from meeting the continuation requirements, including the length of the impact; and

(c). documentation corroborating the student's statement (examples: photographs of damage; insurance, FEMA, fire and/or police reports; statements from public officials; statements from family members or other persons with actual knowledge; receipts and invoices for work done and materials purchased).

iii. Maximum Length of Exception—up to two consecutive semesters (three consecutive quarters).

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3021-3025, R.S. 17:3042.1, R.S. 17:3048.1 and R.S. 17:3050.1-3050.4.

HISTORICAL NOTE: Promulgated by the Student Financial Assistance Commission, Office of Student Financial Assistance, LR 22:338 (May 1996), amended LR 23:1648 (December 1997), repromulgated LR 24:647 (April 1998), amended LR 24:1916 (October 1998), LR 26:1015 (May 2000), LR 26:2002 (September 2000), LR 27:36 (January 2001), repromulgated LR 27:1866 (November 2001), amended LR 27:1875 (November 2001), LR 28:46 (January 2002), LR 28:449 (March 2002), LR 28:775 (April 2002), LR 28:2330, 2333 (November 2002), LR 29:126 (February 2003), LR 29:2373, 2373 (November 2003), LR 30:785 (April 2004), LR 30:1167 (June 2004), LR 31:1060 (May 2005), LR 33:

§2105. Repayment Obligation, Deferment, Cancellation and Reduced Payments

A. - B.8.b. ...

9. Natural Disaster Deferments

a. For the purposes of this subsection, *displaced students* are recipients of the Rockefeller State Wildlife Scholarship or TOPS Teacher Award who are in repayment status and:

i. on August 26, 2005, whose home of record was one of the following Louisiana parishes:

- (a). Jefferson;
- (b). Lafourche;
- (c). Orleans;
- (d). Plaquemine;
- (e). St. Bernard;
- (f). St. Tammany;
- (g). Tangipahoa; or
- (h). Washington; or

ii. on September 23, 2005, whose home of record was one of the following Louisiana parishes:

- (a). Acadia;
- (b). Allen;
- (c). Beauregard;
- (d). Calcasieu;
- (e). Cameron;
- (f). Iberia;
- (g). Jefferson Davis;
- (h). Lafayette;
- (i). St. Mary;
- (j). Terrebonne; or
- (k). Vermilion.

b. For the purposes of this subsection, *home of record* is:

i. the domiciliary address of a dependent student's parent or court ordered custodian; or

ii. the domiciliary address of an independent student.

c. For the purposes of this subsection, *natural disaster* is limited to Hurricane Katrina and/or Hurricane Rita.

d. The loan payments for displaced students are deferred and accrual of interest is suspended from August 26, 2005 through August 31, 2006.

e. For the period of August 26, 2005 through August 31, 2006, recipients of the Rockefeller State Wildlife Scholarship or TOPS Teacher Award who are in repayment status and who are not displaced students, but who are

unable to repay their loan during the academic year (college) due to the effects of a natural disaster, may submit a request for deferment of payments and suspension of accrual of interest in accordance with §2105.D, based on one of the circumstances listed in §2103.B.1 through 8 or the following circumstance:

i. The effects of a natural disaster prevented the student/recipient from making payments during the period of August 26, 2005, through August 31, 2006.

ii. Certification Requirements. The student/recipient must submit:

(a). a completed exception request form; and

(b). a written statement detailing the natural disaster's impact on the student and/or the student's immediate family (mother, father, custodian, siblings and/or spouse and children), which prevented the student from meeting the repayment requirements, including the length of the impact; and

(c). documentation corroborating the student's statement (examples: photographs of damage; insurance, FEMA, fire and/or police reports; statements from public officials; statements from family members or other persons with actual knowledge; receipts and invoices for work done and materials purchased).

iii. Maximum Length of Exception—through August 31, 2006.

C. - H.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3021-3036, R.S. 17:3042.1 and R.S. 17:3048.1.

HISTORICAL NOTE: Promulgated by the Student Financial Assistance Commission, Office of Student Financial Assistance, LR 24:649 (April 1998), amended LR 24:1918 (October 1998), LR 26:1603 (August 2000), repromulgated LR 27:1868 (November 2001), amended LR 28:775 (April 2002), LR 30:781 (April 2004), LR 30:1167, 1168 (June 2004), LR 33:

§2109. Agency Decisions Subject to Appeal

A. - C.3. ...

4. The petition of appeal must be addressed to the Louisiana Student Financial Assistance Commission, in care of the Executive Director, Office of Student Financial Assistance and sent to Box 91202, Baton Rouge, LA 70821-9202, or hand delivered to 1885 Wooddale Boulevard, Wooddale Tower, Room 602, Baton Rouge, LA.

C.5. - D.1. ...

2. If LOSFA's decision remains adverse, LOSFA will prepare and forward the appellate's file (including the petition of appeal, the original request for reinstatement, LOSFA records relating to the appeal, and a written statement of LOSFA's position regarding the appeal) to the rules committee of the commission.

3. If the petition of appeal contains the appellant's request to make an oral presentation or argument, LOSFA shall notify the appellant in sufficient time to permit the appellant to be present when the appeal is scheduled to be heard by the rules committee and the commission.

4. Pending a final decision by the commission, no further action will be taken in the matter by LOSFA.

5. The rules committee will review the appellate file and make one of the following recommendations to the commission:

a. recommend that LOSFA's decision be upheld; or

b. recommend that LOSFA's decision be reversed; or

c. remand the appellate file to LOSFA for further specified action(s); or

d. remand the appellate file to the commission without recommendation.

6. The rules committee will forward the appellate file and its recommendation to the commission. The commission will review the recommendations of the committee and the appellate file.

D.7. - 9. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3021-3036, R.S. 17:3042.1 and R.S. 17:3048.1.

HISTORICAL NOTE: Promulgated by the Student Financial Assistance Commission, Office of Student Financial Assistance, LR 22:338 (May 1996), repromulgated LR 24:650 (April 1998), amended LR 24:1920 (October 1998), LR 26:1261 (June 2000), repromulgated LR 27:1870 (November 2001), amended LR 28:2333 (November 2002).

Chapter 23. Tuition Payment Program for Medical School Students

§2303. Establishing Eligibility

A. - A.5. ...

6. complete and submit such other documentary evidence as may be required by LASFAC within the deadline specified; and

7. not have a criminal conviction, except for misdemeanor traffic violations; and

8. agree that the award will be used exclusively for educational expenses.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3041.10-3041.15.

HISTORICAL NOTE: Promulgated by the Student Financial Assistance Commission, Office of Student Financial Assistance, LR 25:1461 (August 1999) amended LR 25:2177 (November 1999), LR 26:2754 (December 2000), LR 27:1220 (August 2001), repromulgated LR 27:1872 (November 2001), amended LR 28:777 (April 2002), LR 28:2333 (November 2002), LR 31:40 (January 2005) LR 33:

George Badge Eldredge
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0612#009

DECLARATION OF EMERGENCY

Tuition Trust Authority Office of Student Financial Assistance

START Savings Program
(LAC 28:VI.107, 301, 309 and 311)

The Louisiana Tuition Trust Authority (LATTA) is exercising the emergency provisions of the Administrative Procedure Act [R.S. 49:953(B)] to amend rules of the Student Tuition Assistance and Revenue Trust (START Saving) Program (R.S. 17:3091 et seq.).

The Emergency Rule is necessary to allow the Louisiana Office of Student Financial Assistance and educational institutions to effectively administer these programs. A delay in promulgating rules would have an adverse impact on the financial welfare of the eligible students and the financial condition of their families. LATTA has determined that this

Emergency Rule is necessary in order to prevent imminent financial peril to the welfare of the affected students.

This Declaration of Emergency is effective on November 15, 2006, and shall remain in effect for the maximum period allowed under the Administrative Procedure Act. (ST0778E)

Title 28

EDUCATION

Part VI. Student Financial Assistance—Higher

Education Savings

Chapter 1. General Provisions

Subchapter A. Tuition Trust Authority

§107. Applicable Definitions

A. Words and terms not otherwise defined in this Rule shall have the meanings ascribed to such words and terms in this Section. Where the masculine is used in this Rule, it includes the feminine, and vice versa; where the singular is used, it includes the plural, and vice versa.

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3091-3099.2.

HISTORICAL NOTE: Promulgated by the Tuition Trust Authority, Office of Student Financial Assistance, LR 23:712 (June 1997), amended LR 24:1268 (July 1998), LR 25:1794 (October 1999), LR 26:2260 (October 2000), LR 27:1876 (November 2001), LR 28:450 (March 2002), LR 28:777 (April 2002), LR 28:2334 (November 2002), LR 29:556 (April 2003), LR 30:786 (April 2004), LR 30:1169 (June 2004), LR 30:2302 (October 2004), LR 31:639 (March 2005), LR 32:1433 (August 2006), LR 33:

Chapter 3. Education Savings Account

§301. Education Savings Accounts

A. - E.2. ...

F. Citizenship Requirements. Both an account owner who is not a legal entity and the beneficiary must meet the following citizenship requirements:

1. be a United States citizen; or
2. be a permanent resident of the United States as defined by the U.S. Citizenship and Immigration Services (USCIS) or its successor and provide copies of USCIS documentation with the submission of the owner's agreement.

G. - G.2. ...

H. Providing Personal Information

1. The account owner is required to disclose personal information in the owner's agreement, including:

- a. his Social Security number;
- b. the designated beneficiary's Social Security number;
- c. the beneficiary's date of birth;
- d. the familial relationship between the account owner and the designated beneficiary, if any;
- e. the account owner's prior year's federal adjusted gross income as reported to the Internal Revenue Service; and
- f. in the case of an account owner classified under §303.A.5:

- i. the Social Security number of the beneficiary's family and authorization from that person for the LATTA to access his annual tax records through the Louisiana Department of Revenue, for the purpose of verifying federal adjusted gross income; and

- ii. if applicable, proof that the beneficiary is a ward of the court; or

- iii. if applicable, proof the beneficiary is eligible for a free lunch under the Richard B. Russell National School Act (42 USC 1751 et seq.).

2. ...

3. By signing the owner's agreement:

- a. the account owner who is a natural person, other than a natural person classified as an account owner under §303.A.5, certifies that:

- i. both account owner and beneficiary are United States citizens or permanent residents of the United States as defined by the U.S. Citizenship and Immigration Services (USCIS) or its successor and, if permanent residents have provided copies of USCIS documentation with the submission of the application and owner's agreement; and

- ii. the information provided in the application is true and correct;

H.3.b. - J. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3091-3099.2.

HISTORICAL NOTE: Promulgated by the Tuition Trust Authority, Office of Student Financial Assistance, LR 23:713 (June 1997), amended LR 24:436 (March 1998), LR 24:1269 (July 1998), LR 25:1794 (October 1999), LR 26:2262 (October 2000), LR 27:1878 (November 2001), LR 28:450 (March 2002), LR 28:778 (April 2002), LR 28:2334 (November 2002), LR 30:786 (April 2004), LR 33:

§309. Disbursement of Account Funds for Payment of Qualified Higher Education Expenses of a Beneficiary

A. - D.3. ...

E. Receipt of Scholarships

1. If the designated beneficiary of an education savings account is the recipient of a scholarship, waiver of tuition, or similar subvention which cannot be converted into money by the beneficiary, the account owner or beneficiary may request a refund from the education savings account in the amount equal to the value of the scholarship, waiver or similar subvention up to the balance of principal and interest in the account.

E.2. - G. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3091-3099.2.

HISTORICAL NOTE: Promulgated by the Tuition Trust Authority, Office of Student Financial Assistance, LR 23:716 (June 1997), amended LR 24:1272 (July 1998), LR 24:2238 (December 1998), LR 26:2265 (October 2000), LR 27:1881 (November 2001), LR 30:789 (April 2004), LR 30:1169 (June 2004), LR 32:1433 (August 2006), LR 33:

§311. Termination and Refund of an Education Savings Account

A. - G. ...

H. Refund Payments. Payment of refunds for voluntary termination under §311.F or partial refunds of accounts pursuant to §311.F.3 shall be made within 30 days of the date on which the account was terminated. The termination refund shall consist of the principal remaining in the account and interest remaining in the account accrued on the principal through the end of the last calendar year. Interest earned in excess of \$3 during the calendar year of termination will be refunded within 45 days of the date the state treasurer has announced the interest rate for the preceding year. Interest earned of \$3 or less during the

calendar year of termination will be forfeited to the Louisiana Education and Tuition Savings Fund.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3091-3099.2.

HISTORICAL NOTE: Promulgated by the Tuition Trust Authority, Office of Student Financial Assistance, LR 23:717 (June 1997), amended LR 24:1273 (July 1998), repromulgated LR 26:2265 (October 2000), amended LR 27:38 (January 2001), LR 27:1882 (November 2001), LR 28:779 (April 2002), LR 30:790 (April 2004), LR 31:639 (March 2005), LR 32:1434 (August 2006), LR 33:

George Badge Eldredge
General Counsel

0612#008

DECLARATION OF EMERGENCY

Office of the Governor Office of Financial Institutions

Louisiana International Banking
(LAC 10:III.1101-1105)

The Office of Financial Institutions, pursuant to the emergency provision of the Administrative Procedure Act, R.S. 49:953.(B), adopts the following Emergency Rule of the International Banking Statutes as authorized by R.S. 6:551.7 and 6:551.24. This Rule is adopted in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., shall become effective November 20, 2006, and shall remain in effect for the maximum period allowed under the Act or until adoption of the Rule, whichever occurs first.

The Office of Financial Institutions has found an immediate need, since no such rules exist at this time, to provide rules for the establishment of fees and assessments to ensure that the costs of regulation of international banking activities in Louisiana are adequately recaptured. Without this Emergency Rule the public welfare may be harmed as a result of the inability for international banks to establish facilities to engage in activities that could enhance economic growth in Louisiana. The failure to adopt this Rule may impede economic development in Louisiana that could improve the standard of living and enrich the quality of life for citizens of this state.

Title 10

FINANCIAL INSTITUTIONS, CONSUMER CREDIT, INVESTMENT SECURITIES AND UCC

Part III. Banks

Chapter 11 Louisiana International Banking

§1101. General Provisions

The Depository Institutions' Section of the Louisiana Office of Financial Institutions ("OFI") is funded entirely through assessments and fees levied on state-chartered depository institutions for services rendered. All fees detailed in this Rule are nonrefundable and must be paid at the time the application is filed with this office. An applicant may request that a reduced fee be charged for the simultaneous filing of multiple applications. This privilege

will not be afforded to applications that will not be expected to be consummated within 12 months of the filing date.

AUTHORITY NOTE: Promulgated in accordance with R.S. 6:551.7 and 6:551.24.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Office of Financial Institutions, LR 33:

§1103. Fees and Assessments

Pursuant to the authority granted under R.S. 6:551.7 and 6:551.24, the following fee and assessment structure is hereby established to cover necessary costs associated with the administration of the International Banking Statutes, R.S. 6:551.1 et seq.

Description	Fee
A. Application for a foreign bank, bank holding company, or financial holding company, to establish and operate a subsidiary bank in Louisiana.	\$10,000
B. Application for a foreign bank to establish and operate a branch, an international banking facility, a representative office, or an agency in Louisiana.	\$2,000
C. Application for a U.S. bank or foreign bank to organize or acquire a subsidiary to engage in international banking activities specifically authorized in the Edge Act or to operate as an agreement corporation.	\$2,000
D. Application for a foreign bank to establish and operate an administrative office in Louisiana.	\$1,000
E. Examination fee for each foreign bank, branch, agency, representative office, international banking facility, administrative office, or Edge Act subsidiary operating in Louisiana. Fee per examiner.	\$50 per hour
F. Examination fee for each branch, agency, representative office, international banking facility, administrative office, or Edge Act subsidiary of an out-of-state foreign bank. This fee shall be billed to the primary state regulator of the out-of-state foreign bank being examined, and due upon receipt of the OFI invoice.	The greater of \$50 per hour per examiner or the actual expenses incurred by this office to conduct or assist in conducting such examinations.

AUTHORITY NOTE: Promulgated in accordance with R.S. 6:551.7 and 6:551.24.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Office of Financial Institutions, LR 33:

§1105. Administration

The commissioner may increase any of the fees in §1103 when a combination of two or more of the transactions described in that Section occur, said fee not to exceed the lesser of \$50 per hour, or the combined fees as stated above.

AUTHORITY NOTE: Promulgated in accordance with R.S. 6:551.7 and 6:551.24.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Office of Financial Institutions, LR 33:

John Ducrest, CPA
Commissioner

0612#003

DECLARATION OF EMERGENCY

Department of Health and Hospitals Office of the Secretary Bureau of Health Services Financing

Intermediate Care Facilities for the Mentally Retarded Reimbursement of Medical Supplies (LAC 50:VII.32901-32903)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing proposes to amend LAC 50:VII.32901-32903 in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Emergency Rule is promulgated in accordance with the Administrative Procedure Act, R.S. 49:953(B)(1) et seq., and shall be in effect for the maximum period allowed under the Act or until adoption of the final Rule, whichever occurs first.

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing adopted provisions governing the reimbursement methodology for intermediate care facilities for the mentally retarded (ICFs/MR) that included the Inventory for Client and Agency Planning (ICAP) instruments (*Louisiana Register*, Volume 31, Number 9). The bureau adopted an Emergency Rule to amend the provisions of the September 20, 2005 Rule governing the reimbursement methodology for ICFs/MR to include reimbursement of certain medical supply costs for Medicaid recipients who are medically fragile. (*Louisiana Register*, Volume 32, Number 9). This Emergency Rule is being promulgated to continue the provisions of the September 20, 2006 Emergency Rule.

This action is being taken to protect the health and welfare of Medicaid recipients by encouraging the continued participation of ICF/MR providers in the Medicaid Program.

Effective January 7, 2007, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the provisions contained in the September 20, 2005 Rule governing the reimbursement methodology for intermediate care facilities for the mentally retarded.

Title 50

PUBLIC HEALTH—MEDICAL ASSISTANCE

Part VII. Long Term Care

Subpart 3. Intermediate Care Facilities for the Mentally Retarded

Chapter 329. Reimbursement Methodology

Subchapter A. Reimbursement Components

§32901. Cost Reports

A. - C.1 ...

2. For providers receiving pervasive plus supplements and other client specific adjustments to the rate in accordance with §32903.I., the facility wide direct care floor is established at 94 percent of the per diem direct care payment, the pervasive plus supplement, and other client specific adjustments to the rate. The direct care floor will be applied to the cost reporting year in which the facility receives a pervasive plus supplement and/or a client specific rate adjustment. In no case, however, shall a facility receiving a pervasive plus supplement and/or client specific rate adjustment have total facility payments reduced to less than 104 percent of the total facility cost as a result of imposition of the direct care floor.

3 - 4. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Title XIX of the Social Security Act.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing, LR 31:1592 (July 2005), repromulgated LR 31:2252 (September 2005), amended LR 32:

§32903. Rate Determination

A. - H.2. ...

I. Other Client Specific Adjustments to the Rate. A facility may request a client specific rate supplement for reimbursement of the costs for enteral nutrition, ostomy, tracheotomy medical supplies or a vagus nerve stimulator.

1. The provider must submit sufficient medical supportive documentation to the DHH ICAP Review Committee to establish medical need for enteral nutrition, ostomy or tracheotomy medical supplies.

a. The amount of reimbursement determined by the ICAP Review Committee shall be based on the average daily cost for the provision of the medical supplies.

b. The provider must submit annual documentation to support the need for the adjustment to the rate.

2. The provider must submit sufficient medical supportive documentation to the Unisys Prior Authorization Unit to establish medical necessity for a vagus nerve stimulator.

a. The amount of reimbursement shall be the established fee on the Medicaid Fee Schedule for medical equipment and supplies.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Title XIX of the Social Security Act.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing, LR 31:1592 (July 2005), repromulgated LR 31:2253 (September 2005), amended LR 32:

Implementation of the provisions of this Rule shall be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services.

Interested persons may submit written comments to Jerry Phillips, Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible for responding to inquiries regarding this Emergency Rule. A copy of this Emergency Rule is available for review by interested parties at parish Medicaid offices.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0612#079

DECLARATION OF EMERGENCY

Department of Health and Hospitals Office of the Secretary Bureau of Health Services Financing

Medical Transportation Program
Emergency Ambulance Services
Reimbursement Rate Increase

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing promulgates the following Emergency Rule in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title

XIX of the Social Security Act. This Emergency Rule is promulgated in accordance with the Administrative Procedure Act, R.S. 49:953(B)(1) et seq. and shall be in effect for the maximum period allowed under the Act or until adoption of the Rule, whichever occurs first.

The Department of Health and Hospitals, Bureau of Health Services Financing provides reimbursement for emergency ambulance transportation services. Reimbursement for these services is the base rate established by the bureau minus the amount which any third party coverage would pay. During the 2001 and 2002 Regular Sessions of the Louisiana Legislature additional funds were allocated and the bureau subsequently increased the reimbursement rate for certain designated procedure codes for emergency ambulance transportation services (*Louisiana Register*, Volume 27, Number 11; Volume 28, Number 12).

As a result of the allocation of additional funds by the Legislature during the 2006 Regular Session, the bureau adopted an Emergency Rule to increase the base rate and ground mileage reimbursement rate for emergency ambulance transportation services. (*Louisiana Register*, Volume 32, Number 9). This Emergency Rule is being promulgated to continue the provisions of the September 1, 2006 Emergency Rule.

This action is being taken to promote the health and welfare of recipients and to maintain access to emergency ambulance transportation services by encouraging the continued participation of these providers in the Medicaid Program.

Emergency Rule

Effective for dates of service on or after December 31, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing increases the base rate for emergency ambulance transportation services by 5 percent and ground mileage reimbursement rate for emergency ambulance transportation services by 17 percent of the rates in effect on August 31, 2006.

Implementation of the provisions of this Rule shall be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services.

Interested persons may submit written comments to Jerry Phillips, Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible for responding to all inquiries regarding this Emergency Rule. A copy of this Emergency Rule is available for review by interested parties at parish Medicaid offices.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0612#081

DECLARATION OF EMERGENCY

Department of Health and Hospitals Office of the Secretary Bureau of Health Services Financing

Medical Transportation Program Non-Emergency Medical Transportation Services Reimbursement Rate Increase

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing promulgates the following Emergency Rule in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Emergency Rule is promulgated in accordance with the Administrative Procedure Act, R.S. 49:953(B)(1) et seq. and shall be in effect for the maximum period allowed under the Act or until adoption of the Final Rule, whichever occurs first.

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing provides coverage and reimbursement for non-emergency medical transportation services. Reimbursement for these services is the base rate established by the bureau minus the amount which any third party coverage would pay. During the 2003 Regular Session of the Louisiana Legislature additional funds were allocated and the bureau subsequently increased the reimbursement rates for certain designated procedures (*Louisiana Register*, Volume 30, Number 1). As a result of the allocation of additional funds by the Legislature during the 2006 Regular Session, the bureau promulgated an Emergency Rule that increased the reimbursement rates for non-emergency, non-ambulance medical transportation services by 5 percent (*Louisiana Register*, Volume 32, Number 9). The bureau now proposes to amend the provisions governing non-emergency, non-ambulance medical transportation services to increase the rate on file by an additional 9 percent.

This action is being taken to promote the health and welfare of recipients and to maintain access to non-emergency medical transportation services by encouraging the continued participation of these providers in the Medicaid Program. It is estimated that implementation of this Emergency Rule will increase expenditures for non-emergency medical transportation services by approximately \$402,240 for the state fiscal year 2006-2007.

Emergency Rule

Effective for dates of service on or after December 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing increases the reimbursement rate for non-emergency, non-ambulance medical transportation services by 9 percent of the rates in effect on November 30, 2006. Non-emergency medical transportation provided by friends and family is not included in this reimbursement rate increase.

Implementation of the provisions of this Emergency Rule shall be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services.

Interested persons may submit written comments to Jerry Phillips, Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible for responding to all inquiries regarding this Emergency Rule. A copy of this Emergency Rule is available for review by interested parties at parish Medicaid offices.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0612#031

DECLARATION OF EMERGENCY

Department of Health and Hospitals Office of the Secretary Bureau of Health Services Financing

Medical Transportation Program
Non-Emergency Medical Transportation Services
Reimbursement Rate Increase

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing promulgates the following Emergency Rule in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Emergency Rule is promulgated in accordance with the Administrative Procedure Act, R.S. 49:953(B)(1) et seq. and shall be in effect for the maximum period allowed under the Act or until adoption of the Final Rule, whichever occurs first.

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing provides coverage and reimbursement for non-emergency medical transportation services. Reimbursement for these services is the base rate established by the Bureau minus the amount which any third party coverage would pay. During the 2003 Regular Session of the Louisiana Legislature additional funds were allocated and the Bureau subsequently increased the reimbursement rates for certain designated procedures (*Louisiana Register*, Volume 30, Number 1).

As a result of the allocation of additional funds by the Legislature during the 2006 Regular Session, the bureau has adopted an Emergency Rule to increase the reimbursement rates for non-emergency, non-ambulance medical transportation services. (*Louisiana Register*, Volume 32, Number 9). This Emergency Rule is being promulgated to continue the provisions of the September 1, 2006 Emergency Rule.

This action is being taken to promote the health and welfare of recipients and to maintain access to non-emergency medical transportation services by encouraging the continued participation of these providers in the Medicaid Program.

Emergency Rule

Effective for dates of service on or after December 31, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing increases the

reimbursement rate for non-emergency, non-ambulance medical transportation services by 5 percent of the rates in effect on August 31, 2006. Non-emergency medical transportation provided by friends and family is not included in this reimbursement rate increase.

Implementation of the provisions of this Rule shall be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services.

Interested persons may submit written comments to Jerry Phillips, Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible for responding to all inquiries regarding this Emergency Rule. A copy of this Emergency Rule is available for review by interested parties at parish Medicaid offices.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0612#080

DECLARATION OF EMERGENCY

Department of Health and Hospitals Office of the Secretary Bureau of Health Services Financing

Professional Services Program—Physician Services
Concurrent Care

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing promulgates the following Emergency Rule in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Emergency Rule is promulgated in accordance with the Administrative Procedure Act, R.S. 49: 953(B)(1) et seq., and shall be in effect for the maximum period allowed under the Administrative Procedure Act or until adoption of the final Rule, whichever occurs first.

The Department of Health and Human Resources, Office of Family Security adopted provisions limiting the coverage of inpatient hospital physician visits to one per day for each day of an eligible hospital admission (*Louisiana Register*, Volume 6, Number 11). The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing adopted provisions governing inpatient concurrent care services provided by physicians to Medicaid recipients under the age of 21 (*Louisiana Register*, Volume 18, Number 1). Concurrent care services are necessary when a patient's condition and diagnosis require the services of more than one physician at the same time to assure that the patient receives the appropriate standard of treatment. In compliance with Section 1905 of the Omnibus Budget Reconciliation Act of 1989, the bureau amended the provisions of the January 20, 1992 Rule governing concurrent care services by physicians for Medicaid beneficiaries up to age 21 (*Louisiana Register*, Volume 19, Number 6). The bureau now proposes to repeal the November 20, 1980 Rule and amend the January 20, 1992 Rule governing concurrent care services to allow for the

reimbursement of up to three inpatient evaluation and management services per day for recipients age 21 and over.

This action is being taken to promote the health and welfare of Medicaid recipients by ensuring sufficient provider participation in the Medicaid Program and recipient access to providers of these medically necessary services. It is estimated that implementation of this Emergency Rule will increase expenditures for physician services by approximately \$9,525,797 for state fiscal year 2006-2007.

Emergency Rule

Effective for dates of service on or after January 1, 2007, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing repeals the November 20, 1980 Rule which limited the coverage of inpatient hospital physician visits to one per day for each day of an eligible hospital admission. The department also amends the provisions governing concurrent care to allow for the reimbursement of up to three medically necessary inpatient evaluation and management services by providers of different specialties per recipient, per day, for recipients age 21 and over.

Implementation of this Emergency Rule shall be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services.

Interested persons may submit written comments to Jerry Phillips, Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible for responding to inquiries regarding this Emergency Rule. A copy of this Emergency Rule is available for review by interested parties at parish Medicaid offices.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0612#078

DECLARATION OF EMERGENCY

Department of Revenue Tax Commission

Ad Valorem Taxation

(LAC 61:V.101, 307, 309, 703, 705, 901, 907, 1103, 1307, 1503, 2501, 2503, 2901-2909, 3101, 3103, 3105, 3106, 3107, 3501, 3503, 3509, 3511, 3513, 3515, 3517, 3519, 3521, 3523, 3701, 3702)

The Louisiana Tax Commission, at its meeting of October 18, 2006, exercised the emergency provisions of the Administrative Procedure Act, R.S. 49:953(B), and pursuant to its authority under R.S. 47:1837, adopted the following additions, deletions and amendments to the Real/Personal Property Rules and Regulations.

This Emergency Rule is necessary in order for ad valorem tax assessment tables to be disseminated to property owners and local tax assessors no later than the statutory valuation date of record of January 1, 2007. Cost indexes required to finalize these assessment tables are not available to this office until late October 2006. The effective date of this emergency rule is January 1, 2007.

Title 61

REVENUE AND TAXATION

Part V. Ad Valorem Taxation

Chapter 1. Constitutional and Statutory Guides to Property Taxation

§101. Constitutional Principles for Property Taxation

A. - E. ...

F. Special Assessment Level

1. ...

2. Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for the special assessment, exceeds \$60,498 for tax year 2007 (2008 Orleans Parish). For persons applying for the special assessment whose filing status is married filing separately, the adjusted gross income for purposes of this Section shall be determined by combining the adjusted gross income on both federal tax returns.

3. - 9. ...

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, §18.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 15:1097 (December 1989), amended by the Department of Revenue, Tax Commission, LR 24:477 (March 1998), LR 26:506 (March 2000), LR 31:700 (March 2005), LR 32:425 (March 2006), LR 33:

Chapter 3. Real and Personal Property

§307. Personal Property Report Forms

A. - A.3. ...

4. LAT Form 7, Cellular Industry Form, should be furnished to all cellular industry companies doing business in the parish or taxing district.

5. LAT Form 8, Cable TV Industry Form, should be furnished to all cable television industry companies doing business in the parish or taxing district.

6. LAT Form 11, Watercraft Form, should be sent to owners of watercraft domiciled in the parish and to all owners operating watercraft out of the parish on the assessment date. This form should be used as a supplement to LAT Form 5 for companies that own such property but are not interstate towing or barge line companies, whose watercraft are assessed by the Tax Commission as public service properties.

7.a. LAT Form 11A, Watercraft-Outer Continental Shelf Waters Form, shall be furnished to all corporations, partnerships, sole proprietorships, joint ventures, partners in commendam, limited liability partnerships, limited liability corporations or individuals engaged in outer continental shelf waters operations, who shall submit said report form as follows:

i. local parish assessor;

ii. Department of Revenue and Taxation, Secretary (pursuant to Act 59 of 1994); and

iii. local tax collector.

b. All forms shall bear original signatures by the applicable taxpayer for certification purposes.

8. LAT Form 12, Oil and Gas Property Form, should be sent to any company, business or individual having such

property in the parish or taxing district. Refer to the oil and gas properties section (§903) for specific instructions on completion of this form.

9. LAT Form 13, Drilling Rig and Related Equipment Form, should be sent, in addition to LAT Form 5, to any company, business or individual having such property in the parish or taxing district. Refer to the drilling rigs and related equipment section (§1101) for specific instructions on completion of this form.

10. LAT Form 14, Pipelines Form, should be furnished to all companies owning and/or operating pipelines other than pipelines which are assessed as public service properties by the Tax Commission. This form is considered to be a supplement to LAT Form 5 and LAT Form 12. Refer to the pipelines section (§1301) for specific instructions on completion of this form.

11. LAT Form 15, Aircraft Form, should be furnished to all individuals, partnerships, corporations, associations, etc., owning and/or operating an aircraft in Louisiana as of the assessment date. This form is considered to be a supplement to LAT Form 5. Refer to the aircraft Section (§1501) for specific instructions on completion of this form.

B. - B.3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Tax Commission, LR 2:358 (November 1976), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 13:764 (December 1987), LR 16:1063 (December 1990), LR 21:186 (February 1995), LR 33:

§309. Tax Commission Miscellaneous Forms

A. - G. ...

H. TC Form TC-TU01-A, Tulane Non-Exempt Property Report.

I. TC Form TC-TU01-B, Tulane Non-Exempt Property Report of the Pre-Exemption Property Values.

J. TC Form TC-TU02, Tulane University Exemption Allocation Report.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1712, R.S. 47:1835, R.S. 47:1837, R.S. 47:1966, R.S. 47:1990, R.S. 47:1991 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 21:186 (February 1995), amended LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), LR 27:424 (March 2001), LR 28:517 (March 2002), LR 30:487 (March 2004), LR 32:430 (March 2006), LR 33:

Chapter 7. Watercraft

§703. Tables—Watercraft

A. Floating Equipment—Motor Vessels

Table 703.A Floating Equipment—Motor Vessels				
Cost Index (Average)		Average Economic Life 12 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2006	0.979	1	94	.92
2005	1.024	2	87	.89
2004	1.102	3	80	.88

Table 703.A Floating Equipment—Motor Vessels				
Cost Index (Average)		Average Economic Life 12 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2003	1.140	4	73	.83
2002	1.159	5	66	.76
2001	1.166	6	58	.68
2000	1.176	7	50	.59
1999	1.197	8	43	.51
1998	1.201	9	36	.43
1997	1.211	10	29	.35
1996	1.231	11	24	.30
1995	1.249	12	22	.27
1994	1.294	13	20	.26

B. Floating Equipment—Barges (Non-Motorized)

Table 703.B Floating Equipment—Barges (Non-Motorized)				
Cost Index (Average)		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2006	0.979	1	97	.95
2005	1.024	2	93	.95
2004	1.102	3	90	.99
2003	1.140	4	86	.98
2002	1.159	5	82	.95
2001	1.166	6	78	.91
2000	1.176	7	74	.87
1999	1.197	8	70	.84
1998	1.201	9	65	.78
1997	1.211	10	60	.73
1996	1.231	11	55	.68
1995	1.249	12	50	.62
1994	1.294	13	45	.58
1993	1.331	14	40	.53
1992	1.356	15	35	.47
1991	1.373	16	31	.43
1990	1.401	17	27	.38
1989	1.438	18	24	.35
1988	1.515	19	22	.33
1987	1.580	20	21	.33
1986	1.603	21	20	.32

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:924 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:204 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), LR 25:312 (February 1999), LR 26:506 (March 2000), LR 27:425 (March 2001), LR 28:518 (March 2002), LR 29:368 (March 2003), LR 30:487 (March 2004), LR 31:715 (March 2005), LR 32:430 (March 2006), LR 33:

§705. Tables—Watercraft

A. Table 705.A—140' - 159'

Table 705.A 140' - 159'								
Type	2007 LAA Day Rate	Base Cost	Multiplier	2006 - 2002 .86	2001 - 1997 .72	1996 - 1992 .58	1991 - 1987 .44	1986 - Earlier .30
Supply Vessel (OSV)	\$4,500	\$1,400,000	1.14	1373	1149	926	703	479
Offshore Towing	\$3,300	\$1,400,000	0.97	1167	978	788	598	408

B. Table 705.B—160' - 179'

Table 705.B 160' - 179'								
Type	2007 LAA Day Rate	Base Cost	Multiplier	2006 - 2002 .86	2001 - 1997 .72	1996 - 1992 .58	1991 - 1987 .44	1986 - Earlier .30
Supply Vessel (OSV)	\$5,000	\$2,400,000	1.21	2497	2091	1684	1278	871
Offshore Towing	\$5,000	\$2,400,000	1.21	2497	2091	1684	1278	871

C. Table 705.C—180' - 199'

Table 705.C 180' - 199'								
Type	2007 LAA Day Rate	Base Cost	Multiplier	2006 - 2002 .86	2001 - 1997 .72	1996 - 1992 .58	1991 - 1987 .44	1986 - Earlier .30
Supply Vessel (OSV)	\$6,500	\$3,200,000	1.43	3935	3295	2654	2013	1373
Offshore Towing	\$6,250	\$3,200,000	1.39	3825	3203	2580	1957	1334

D. Table 705.D—180' - 199'

Table 705.D 180' - 199'								
Type	2007 LAA Day Rate	Base Cost	Multiplier	2006 - 2002 .86	2001 - 1997 .72	1996 - 1992 .58	1991 - 1987 .44	1986 - Earlier .30
AHT Tug/Supp	\$6,500	\$3,750,000	1.43	4611	3861	3110	2360	1609

E. Table 705.E—200' - 219'

Table 705.E 200' - 219'								
Type	2007 LAA Day Rate	Base Cost	Multiplier	2006 - 2002 .86	2001 - 1997 .72	1996 - 1992 .58	1991 - 1987 .44	1986 - Earlier .30
Supply Vessel (OSV)	\$8,500	\$5,400,000	1.71	7941	6649	5356	4063	2770
AHT Tug/Supp	\$8,000	\$5,400,000	1.64	7616	6376	5137	3897	2657
Offshore Towing	\$8,750	\$5,400,000	1.75	8127	6804	5481	4158	2835

F. Table 705.F—220' - 230'

Table 705.F 220' - 230'								
Type	2007 LAA Day Rate	Base Cost	Multiplier	2006 - 2002 .86	2001 - 1997 .72	1996 - 1992 .58	1991 - 1987 .44	1986 - Earlier .30
Supply Vessel (OSV)	\$10000	\$6,400,000	1.93	10623	8893	7164	5435	3706
AHT Tug/Supp	\$14000	\$6,400,000	2.50	13760	11520	9280	7040	4800
Offshore Towing	\$9,000	\$6,400,000	1.78	9797	8202	6607	5012	3418

G. Table 705.G—231' and Longer

Table 705.G 231' and Longer								
Type	2007 LAA Day Rate	Base Cost	Multiplier	2006	2001	1996	1991	1986
				2002	1997	1992	1987	Earlier
				.86	.72	.58	.44	.30
Supply Vessel (OSV)	\$11250	\$8,140,000	2.11	14770	12365	9961	7558	5153
AHT Tug/Supp	\$16300	\$8,140,000	2.83	19810	16584	13360	10137	6911

H. Table 705.H—60' - 70'

Table 705.H 60' - 70'								
Type	2007 LAA Day Rate	Base Cost	Multiplier	2006	2001	1996	1991	1986
				2002	1997	1992	1987	Earlier
				.86	.72	.58	.44	.30
Offshore Crew	\$600	\$312,000	1.10	295	248	199	151	103

I. Table 705.I—85' - 99'

Table 705.I 85' - 99'								
Type	2007 LAA Day Rate	Base Cost	Multiplier	2006	2001	1996	1991	1986
				2002	1997	1992	1987	Earlier
				.86	.72	.58	.44	.30
Offshore Crew	\$1,000	\$416,000	1.13	405	339	272	207	141

J. Table 705.J—100' - 119'

Table 705.J 100' - 119'								
Type	2007 LAA Day Rate	Base Cost	Multiplier	2006	2001	1996	1991	1986
				2002	1997	1992	1987	Earlier
				.86	.72	.58	.44	.30
Offshore Crew	\$2,500	\$884,000	1.33	1011	847	682	517	353
Utility Vessel	\$2,300	\$884,000	1.27	965	809	652	494	337

K. Table 705.K—120' - 140'

Table 705.K 120' - 140'								
Type	2007 LAA Day Rate	Base Cost	Multiplier	2006	2001	1996	1991	1986
				2002	1997	1992	1987	Earlier
				.86	.72	.58	.44	.30
Offshore Crew	\$2,900	\$1,248,000	1.23	1320	1106	891	675	460
Utility Vessel	\$2,500	\$1,248,000	1.13	1213	1016	818	620	423

L. Table 705.L—141' - 165'

Table 705.L 141' - 165'								
Type	2007 LAA Day Rate	Base Cost	Multiplier	2006	2001	1996	1991	1986
				2002	1997	1992	1987	Earlier
				.86	.72	.58	.44	.30
Offshore Crew	\$4,000	\$2,392,000	1.17	2407	2015	1624	1232	840
Utility Vessel	\$4,000	\$2,392,000	1.17	2407	2015	1624	1232	840

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 33:

Chapter 9. Oil and Gas Properties
§901. Guidelines for Ascertaining the Fair Market Value of Oil and Gas Properties

- A. - B.3. ...
 C. Explanations

* * *

Production Depth--is the depth from the surface to the active lower perforation in each producing zone in which the well is completed. As an example, a well completed in three separate zones is a triple completion and will have three different production depths as determined by the depth of the active lower perforation for each completion. Provided, however, that in the case of wells drilled with a minimum of 80 degrees deviation from vertical for a distance of at least 50 feet, *production depth* shall mean the true vertical distance from the surface of the earth to the lowest point in the formation that is penetrated by a horizontal lateral.

- D. - G. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 2:359 (November 1976), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 9:69 (February 1983), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 31:717 (March 2005), LR 33:

§907. Tables—Oil and Gas

- A. ...

1. Oil, Gas and Associated Wells; Region 1—North Louisiana

Producing Depths	Cost—New by depth, per foot		15% of Cost—New by depth, per foot	
	\$ Oil	\$ Gas	\$ Oil	\$ Gas
0-1,249 ft.	15.42	46.62	2.31	6.99
1,250-2,499 ft.	14.39	27.32	2.16	4.10
2,500-3,749 ft.	18.27	24.62	2.74	3.69
3,750-4,999 ft.	28.38	29.21	4.26	4.38
5,000-7,499 ft.	27.83	29.61	4.17	4.44
7,500-9,999 ft.	60.89	43.34	9.13	6.50
10,000-12,499 ft.	53.17	53.65	7.98	8.05
12,500-14,999 ft.	N/A	108.67	N/A	16.30
15,000-Deeper ft.	N/A	138.59	N/A	20.79

2. Oil, Gas and Associated Wells; Region 2—South Louisiana

Producing Depths	Cost—New by depth, per foot		15% of Cost—New by depth, per foot	
	\$ Oil	\$ Gas	\$ Oil	\$ Gas
0-1,249 ft.	186.98	121.55	28.05	18.23
1,250-2,499 ft.	97.70	226.09	14.66	33.91
2,500-3,749 ft.	96.47	154.15	14.47	23.12
3,750-4,999 ft.	70.77	120.96	10.62	18.14
5,000-7,499 ft.	86.53	101.74	12.98	15.26
7,500-9,999 ft.	102.81	99.35	15.42	14.90
10,000-12,499 ft.	119.99	105.29	18.00	15.79
12,500-14,999 ft.	131.60	132.79	19.74	19.92
15,000-17,499 ft.	215.81	173.56	32.37	26.03
17,500-19,999 ft.	215.66	226.64	32.35	34.00
20,000-Deeper ft.	184.09	355.33	27.61	53.30

3. Oil, Gas and Associated Wells; Region 3—Offshore State Waters*

Producing Depths	Cost—New by depth, per foot		15% of Cost—New by depth, per foot	
	\$ Oil	\$ Gas	\$ Oil	\$ Gas
0-1,249 ft.	N/A	N/A	N/A	N/A
1,250-2,499 ft.	516.47	544.41	77.47	81.66
2,500-3,749 ft.	299.82	410.71	44.97	61.61
3,750-4,999 ft.	299.77	422.88	44.97	63.43
5,000-7,499 ft.	283.82	332.95	42.57	49.94
7,500-9,999 ft.	277.72	298.87	41.66	44.83
10,000-12,499 ft.	368.39	302.23	55.26	45.33
12,500-14,999 ft.	392.48	280.02	58.87	42.00
15,000-17,499 ft.	222.45	343.97	33.37	51.60
17,500-Deeper ft.	N/A	318.87	N/A	47.83

a. The determination of whether a well is a Region 2 or Region 3 well is ascertained from its onshore/offshore status as designated on the Permit to Drill or Amended Permit to Drill form (Location of Wells Section), located at the Department of Natural Resources as of January 1 of each tax year. Each assessor is required to confirm the onshore/offshore status of wells located within their parish by referring to the Permit to Drill or Amended Permit to Drill form on file at the Department of Natural Resources. The listing of each well and their onshore/offshore status will also be posted on the Louisiana Tax Commission website on or before January 15 of each respective tax year.

- B. - B.1. Table. ...

2. Serial Number to Percent Good Conversion Chart

Year	Beginning Serial Number	Ending Serial Number	25 Year Life Percent Good
2006	232639	Higher	96
2005	230643	232638	92
2004	229010	230642	88
2003	227742	229009	84
2002	226717	227741	80
2001	225352	226716	76
2000	223899	225351	72
1999	222882	223898	68
1998	221596	222881	64
1997	220034	221595	60
1996	218653	220033	56
1995	217588	218652	52
1994	216475	217587	48
1993	215326	216474	44
1992	214190	215325	40
1991	212881	214189	36
1990	211174	212880	32
1989	209484	211173	28
1988	207633	209483	24
1987	Lower	207632	20*
VAR.	900000	Higher	50

- B.3. -C.6.Tables ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR

17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:205 (February 1997), amended by the Department of Revenue, Tax Commission. LR 24:480 (March 1998), LR 25:313 (February 1999), LR 26:507 (March 2000), LR 27:425 (March 2001), LR 28:518 (March 2002), LR 29: 368 (March 2003), LR 30:488 (March 2004), LR 31:717 (March 2005), LR 32:431 (March 2006), LR 33:

Chapter 11. Drilling Rigs and Related Equipment
§1103. Drilling Rigs and Related Equipment Tables

A. Land Rigs

Table 1103.A Land Rigs		
Depth "0" to 7,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
3,000	627,800	94,200
4,000	729,500	109,400
5,000	908,000	136,200
6,000	1,219,000	182,900
7,000	1,554,500	233,200
Depth 8,000 to 10,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
8,000	1,914,400	287,200
9,000	2,298,800	344,800
10,000	2,707,700	406,200
Depth 11,000 to 15,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
11,000	3,141,100	471,200
12,000	3,598,900	539,800
13,000	4,081,200	612,200
14,000	4,587,900	688,200
15,000	5,119,200	767,900
Depth 16,000 to 20,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
16,000	5,674,900	851,200
17,000	6,255,000	938,300
18,000	6,859,700	1,029,000
19,000	7,488,800	1,123,300
20,000	8,142,400	1,221,400
Depth 21,000 + Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
21,000	8,820,400	1,323,100
25,000 +	9,584,100	1,437,600

B. Jack-Ups

Table 1103.B Jack-Ups			
Type	Water Depth Rating	Fair Market Value	Assessment

IC	200-299 FT.	40,000,000	6,000,000
	300-Up FT.	55,000,000	8,250,000

C. ...

D. Well Service Rigs Land Only (Good Condition)

Table 1103.D Well Service Rigs Land Only (Good Condition)				
Class	Mast	Engine	Fair Market Value	Assessment
I	72' X 125M# 75' X 150M#	6V71	217,875	32,680

Table 1103.D Well Service Rigs Land Only (Good Condition)				
Class	Mast	Engine	Fair Market Value	Assessment
II	96' X 150M# 96' X 180M# 96' X 185M# 96' X 205M# 96' X 210M# 96' X 212M# 96' X 215M#	8V71	295,750	44,400
III	96' X 240M# 96' X 250M# 96' X 260M# 102' X 215M#	8V92	346,500	51,980
IV	102' X 224M# 102' X 250M# 103' X 225M# 103' X 250M# 104' X 250M# 105' X 225M# 105' X 250M#	12V71	409,500	61,430
V	105' X 280M# 106' X 250M# 108' X 250M# 108' X 260M# 108' X 268M# 108' X 270M# 108' X 300M#	12V71 12V92	393,750	59,100
VI	110' X 250M# 110' X 275M# 112' X 300M# 112' X 350M#	12V71 (2) 8V92	490,000	73,500
VII	117' X 215M#	(2) 8V92 (2) 12V71	551,250	82,700

E. - E.1. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:939 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 22:117 (February 1996), LR 23:205 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:487 (March 1998), LR 25:315 (February 1999), LR 26:508 (March 2000), LR 27:426 (March 2001), LR 28:519 (March 2002), LR 30:488 (March 2004), LR 31:718 (March 2005), LR 32:431 (March 2006), LR 33:

Chapter 13. Pipelines

§1307. Pipeline Transportation Tables

A. Current Costs for Other Pipelines Onshore

Table 1307.A Current Costs for Other Pipelines Onshore		
Diameter (inches)	Cost per Mile	15% of Cost per Mile
2	\$ 129,140	\$ 19,370
4	152,490	22,870
6	180,070	27,010
8	212,620	31,890
10	251,070	37,660
12	296,460	44,470
14	350,070	52,510
16	413,360	62,000
18	488,100	73,220
20	576,360	86,450
22	680,570	102,090
24	803,620	120,540
26	948,920	142,340

Table 1307.A Current Costs for Other Pipelines Onshore		
Diameter (inches)	Cost per Mile	15% of Cost per Mile
28	1,120,500	168,080
30	1,323,090	198,460
32	1,562,320	234,350
34	1,844,800	276,720
36	2,178,360	326,750
38	2,572,230	385,830
40	3,037,310	455,600
42	3,586,480	537,970
44	4,234,950	635,240
46	5,000,670	750,100
48	5,904,840	885,730

B. Current Costs for Other Pipelines Offshore

Table 1307.B Current Costs for Other Pipelines Offshore		
Diameter (inches)	Cost per Mile	15% of Cost per Mile
6	\$ 1,053,120	\$ 157,970
8	1,069,160	160,370
10	1,085,440	162,820
12	1,101,970	165,300
14	1,119,180	167,880
16	1,148,070	172,210
18	1,188,650	178,300
20	1,240,910	186,140
22	1,304,860	195,730
24	1,380,490	207,070
26	1,467,810	220,170
28	1,566,810	235,020
30	1,677,500	251,630
32	1,799,880	269,980
34	1,933,940	290,090
36	2,079,680	311,950
38	2,237,110	335,570
40	2,406,230	360,930
42	2,587,030	388,050
44	2,779,520	416,930
46	2,983,690	447,550
48	3,199,550	479,930

C. - Table[Note] ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:941 (November 1984), LR 12:36 (January 1986), LR 16:1063 (December 1990), amended by the Department of Revenue, Tax Commission, LR 24:489 (March 1998), LR 25:316 (February 1999), LR 26:509 (March 2000), LR 27:426 (March 2001), LR 31:719 (March 2005), LR 32:432 (March 2006), LR 33:

Chapter 15. Aircraft

§1503. Aircraft (Including Helicopters) Table

A. Aircraft (Including Helicopters)

Table 1503 Aircraft (Including Helicopters)				
Cost Index (Average)		Average Economic Life (20 Years)		
Year	Index	Age	Percent Good	Composite Multiplier
2006	0.979	1	97	.95
2005	1.024	2	93	.95
2004	1.102	3	90	.99
2003	1.140	4	86	.98

Table 1503 Aircraft (Including Helicopters)				
Cost Index (Average)		Average Economic Life (20 Years)		
Year	Index	Age	Percent Good	Composite Multiplier
2002	1.159	5	82	.95
2001	1.166	6	78	.91
2000	1.176	7	74	.87
1999	1.197	8	70	.84
1998	1.201	9	65	.78
1997	1.211	10	60	.73
1996	1.231	11	55	.68
1995	1.249	12	50	.62
1994	1.294	13	45	.58
1993	1.331	14	40	.53
1992	1.356	15	35	.47
1991	1.373	16	31	.43
1990	1.401	17	27	.38
1989	1.438	18	24	.35
1988	1.515	19	22	.33
1987	1.580	20	21	.33
1986	1.603	21	20	.32

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:943 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:206 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:490 (March 1998), LR 25:316 (February 1999), LR 26:509 (March 2000), LR 27:427 (March 2001), LR 28:520 (March 2002), LR 29:370 (March 2003), LR 30:489 (March 2004), LR 31:719 (March 2005), LR 32:433 (March 2006), LR 33:

Chapter 25. General Business Assets
§2501. Guidelines for Ascertaining the Fair Market Value of Office Furniture and Equipment, Machinery and Equipment and Other Assets Used In General Business Activity

A. - B. ...

1. total acquisition costs of equipment including freight, installation, taxes and fees, as well as, date of purchase;

B.2. - F.1.d. ...

e. in the year in which the personal property has reached its minimum percent good, the applicable composite multiplier in use at that time is "frozen". For the assessment years that follow, the RCNLD value does not change until the personal property is permanently taken out of service. An exception to this rule applies when the property has been reconditioned to extend its remaining economic life.

F.2. - G.1.e. ...

f. in the year in which the personal property has reached its minimum percent good, the applicable composite multiplier in use at that time is "frozen". For the assessment years that follow, the RCNLD value does not change until the personal property is permanently taken out of service. An exception to this rule applies when the property has been reconditioned to extend its remaining economic life.

G.2. - H.2.e. ...

f. in the year in which the personal property has reached its minimum percent good, the applicable composite

multiplier in use at that time is "frozen". For the assessment years that follow, the RCNLD value does not change until the personal property is permanently taken out of service. An exception to this rule applies when the property has been reconditioned to extend its remaining economic life.

3. - 5. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:943 (November 1984), LR 12:36 (January 1986), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), amended by the Department of Revenue, Tax Commission, LR 31:719 (March 2005), LR 33:

§2503. Tables Ascertain Economic Lives, Percent Good and Composite Multipliers of Business and Industrial Personal Property

A. ...

Table 2503.A Suggested Guidelines for Ascertain Economic Lives of Business and Industrial Personal Property	
Business Activity/Type of Equipment	Average Economic Life in Years
Agricultural Machinery and Equipment	***
Feed Mill Equipment (Production Line)	20
Air Conditioning & Heat Repair	10
Air Conditioning Single Room Unit	8
Aircraft Parts Mfg. M&E	12

Amusement Devices (Music, Pinball Mach., etc.)	***
VCR and DVD Players	5

Amusement and Theme Parks	12
Antenna (ex. Mounted on Towers)for Telephone Cellular and CATV, etc.	8

Auto Parts Retail	10
Auto Quick Service	10
Auto Repair M & E	8
Diagnostic Equipment (Electronic)	5

Small Tools	5

Banks	
Alarm Systems	5

Vault Doors	25
Video Equipment	5

C.A.T.V. Equipment	

Headend Active (Equipment & Tower)	8
House Drops & Converters	3
P & E (Distribution)	10
Test Equipment and Tools	5
Tower	20
Cabinet Shop M & E	8

Cash Registers & Scanners (Also See Supermarkets)	5
Cellular Telephone Handset	3

Chiropractic Equipment	10

Cold Storage Warehouse Equipment	12
Compressors (General Business Assets Only)	12
Computers	
Desktops	3

Table 2503.A Suggested Guidelines for Ascertain Economic Lives of Business and Industrial Personal Property	
Business Activity/Type of Equipment	Average Economic Life in Years
Handhelds	3
Laptops	3
Main Frame	5
Midrange	5
Peripherals	3
Personal Computers	3
Servers	5

Construction M & E	

Mobile Telescopic	8

Converters (Residential Type)	3

Coolers	
Water (Installed/Water Fountain)	10
Water (Portable)	5
Water Bottles (5 gallon)	3
Copy Machines	3

Cotton Gins	12

Credit Card Machine (In Store Swipe-Type)	5
Credit Card Machines (See Supermarket POS)	

Day Care (Exclude Office, Kitchen and Computer Assets)	5

Digital Cameras & Recorders	5

Electronic Equipment	5

Fitness Equipment	
Manual	8
Electronic	5
Florist Retail (Except Computers and Other Office Equipment)	8

Gaming Equipment	

Lotto Machines	3

Garage M&E	8
General Contractor M&E	8

GPS Receivers (Hand Held)	3

Hospital and Nursing Home Equipment	***
High Tech (Computer Integrated) Equipment	3

Machine Shop M & E (Maintenance)	8
Machine Shop M & E (Production)	8

Medical Equipment	***
Computer Driven	5

Metal Sheet Fabrication	8

Movie (Film Making)	8

Music Studio Recording Equipment	5
Music Systems (Background)	5

Newspaper M&E	
Press	***
Photographic	***

Table 2503.A Suggested Guidelines for Ascertaining Economic Lives of Business and Industrial Personal Property	
Business Activity/Type of Equipment	Average Economic Life in Years
Other M&E	***
Nursing Home Equipment	
Mattresses	3
Nursing & Greenhouse M&E	***
Office Copy Machines, Faxes & Printers	3
Office Electronic Machines	5
Office F&F	12
Office Mailing Machines	***

Photography Equipment	8

Plumbing Shop Equipment	8

Portalets	5

Radio & Television	
Broadcasting Equipment	8

Digital Radio Equipment	5

Rental Equipment	
Public U-Rent (except heavy equipment)	5

Video Tape, DVD & Game Rental	3

Sheet Metal Fabrication	8

Supermarkets	

PA Systems (Public Address)	5
POS Computer Systems	3

Surveying Equipment (Also See Professional Equipment)	8

Theater	
Projection Equipment	8

Table 2503.A Suggested Guidelines for Ascertaining Economic Lives of Business and Industrial Personal Property	
Business Activity/Type of Equipment	Average Economic Life in Years

VCR & DVD Equipment (If Rental Units, See Rental)	5

Woodworking Shop M&E	8

B. Cost Indices

Table 2503.B Cost Indices			
Year	Age	National Average 1926 = 100	January 1, 2006 = 100*
2006	1	1302.3	0.979
2005	2	1244.5	1.024
2004	3	1157.3	1.102
2003	4	1118.6	1.140
2002	5	1100.0	1.159
2001	6	1093.4	1.166
2000	7	1084.3	1.176
1999	8	1065.0	1.197
1998	9	1061.8	1.201
1997	10	1052.7	1.211
1996	11	1036.0	1.231
1995	12	1020.4	1.249
1994	13	985.0	1.294
1993	14	958.0	1.331
1992	15	939.8	1.356
1991	16	928.5	1.373
1990	17	910.2	1.401
1989	18	886.5	1.438
1988	19	841.4	1.515
1987	20	806.9	1.580
1986	21	795.4	1.603
1985	22	787.9	1.618
1984	23	776.4	1.642
1983	24	755.8	1.687
1982	25	742.4	1.717
1981	26	709.2	1.798

*Reappraisal Date: January 1, 2006 – 1274.8 (Base Year)

C. ...

D. Composite Multipliers 2007 (2008 Orleans Parish)

Table 2503.D Composite Multipliers 2007 (2008 Orleans Parish)								
Age	3 Yr	5 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr
1	.69	.83	.88	.90	.92	.93	.95	.96
2	.50	.71	.81	.86	.89	.92	.95	.97
3	.37	.57	.74	.84	.88	.94	.99	1.02
4	.18	.39	.62	.76	.83	.90	.98	1.03
5		.27	.50	.67	.76	.85	.95	1.01
6		.21	.38	.57	.68	.79	.91	.98
7			.31	.46	.59	.73	.87	.95
8			.26	.36	.51	.66	.84	.93
9			.24	.29	.43	.59	.78	.90
10				.25	.35	.52	.73	.86
11				.25	.30	.46	.68	.84
12					.27	.39	.62	.80
13					.26	.34	.58	.78
14						.31	.53	.75
15						.28	.47	.71
16						.27	.43	.66

Table 2503.D								
Composite Multipliers								
2007 (2008 Orleans Parish)								
Age	3 Yr	5 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr
17							.38	.62
18							.35	.56
19							.33	.52
20							.33	.47
21							.32	.45
22								.42
23								.39
24								.34
25								.34
26								.36

D.1. - D.1.c. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 10:944 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:207 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:490 (March 1998), LR 25:317 (February 1999), LR 26:509 (March 2000), LR 27:427 (March 2001), LR 28:520 (March 2002), LR 29:370 (March 2003), LR 30:489 (March 2004), LR 31:719 (March 2005), LR 32:433 (March 2006), LR 33:

Chapter 29. Public Service Properties

§2901. Non-Operating or Non-Utility Property

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1853 and R.S. 47:1855.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:30 (February 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 13:764 (December 1987), LR 16:1063 (December 1990), LR 19:212 (February 1993), repealed by the Department of Revenue, Tax Commission, LR 33:

§2903. Immovable Property of Electric Membership Corporations, Electric Power Companies, Gas Companies, Pipeline Companies, Railroad Companies, Telegraph Companies, Telephone Companies and Water Companies Assessed as Public Service Companies by the Louisiana Tax Commission

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1853 and R.S. 47:1855.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:30 (February 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 13:764 (December 1987), LR 16:1063 (December 1990), LR 19:212 (February 1993), LR 20:198 (February 1994), repealed by the Department of Revenue, Tax Commission, LR 33:

§2905. Report of Values to the Assessor

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1853 and R.S. 47:1855.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:30 (February 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 13:764 (December 1987), LR 16:1063 (December 1990), LR 19:212 (February 1993), repealed by the Department of Revenue, Tax Commission, LR 33:

§2907. Exceptions to Valuation or Allocation

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1853 and R.S. 47:1855.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:30 (February 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 13:764 (December 1987), LR 16:1063 (December 1990), LR 19:212 (February 1993), repealed by the Department of Revenue, Tax Commission, LR 33:

§2909. Appraisal of Public Service Properties

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1853 and R.S. 47:1855.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 19:212 (February 1993), repealed by the Department of Revenue, Tax Commission, LR 33:

Chapter 31. Public Exposure of Assessments; Appeals

§3101. Public Exposure of Assessments, Appeals to the Board of Review and Board of Review Hearings

A. ...

B. Each assessor shall publish the dates, time and place of the public exposure of the assessment lists of both real and personal property in a newspaper of general circulation in their respective parishes. Notice shall be published at least twice within a period of not sooner than 21 days nor later than seven days prior to the beginning of the 15 calendar day period of exposure.

C. - E. ...

F. The Parish Police Jury or Parish Council shall sit as the Board of Review. The Board of Review shall convene hearings within 10 days of its receipt of the certified rolls. The Board of Review shall conduct hearings for all persons or their representatives desiring to be heard on the assessments of immovable and movable property. On the fifteenth day after the Board of Review begins the public hearings, the assessment lists, together with any changes in connection therewith, shall be certified and sent to the Tax Commission within three days. R.S. 47:1992.

G. - K. ...

**Form 3101
Exhibit A
Appeal to Board of Review by Taxpayer
for Real and Personal Property**

Name: _____ Parish/District: _____
 Taxpayer
 Address: _____ City, State, Zip: _____
 Ward: _____ Assessment/Tax Bill Number: _____

Address or Legal Description of Property Being Appealed (Also, please identify building by place of business for convenience of appraisal)

I hereby request the review of the assessment of the above described property pursuant to L.R.S. 47:1992. I timely filed my reports (if personal property) as required by law, and I have reviewed my assessment with my assessor.

The assessor has determined Fair Market Value of this property at:

Land \$ _____ Improvement \$ _____ Personal Property* \$ _____
 Total \$ _____

I am requesting that the Fair Market Value of this property be fixed at:

Land \$ _____ Improvement \$ _____ Personal Property* \$ _____
 Total \$ _____

* If you are not appealing personal property, leave this section blank.

I understand that property is assessed at a percentage of fair market value which means the price for the property which would be agreed upon between a willing and informed buyer and a willing and informed seller under usual and ordinary circumstances, the highest price the property would bring on the open market if exposed for sale for a reasonable time. I understand that I must provide the Board of Review with evidence of fair market value to support my claim.

Please notify me of the date, place and time of my appeal at the address shown below.

NOTE: If appellant disputes Board of Review's decision, appellant may appeal to La. Tax Commission by completing and submitting Appeal Form 3103.A to LTC within 10 days of postal date of BOR's written determination. For further information, call LTC at (225) 925-7830.

Appellant (Taxpayer/Taxpayer's Rep./Assessor)
 Address: _____

 Telephone No. _____

AUTHORITY NOTE: Promulgated in accordance with LSA-Constitution of 1974, Article VII, §18, R.S. 47:2302, R.S. 47:2303 and R.S. 47:2304.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 3:289 (June 1977), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 15:1097 (December 1989), LR 19:212 (February 1993), amended by the Department of Revenue, Tax Commission, LR 25:319 (February 1999), LR 26:512 (March 2000), LR 30:492 (March 2004), LR 32:435 (March 2006), LR 33:

§3103. Appeals to the Louisiana Tax Commission

A. - B. ...

C. All initial filings to the Louisiana Tax Commission shall be filed with the Office of General Counsel. They shall be deemed filed only when actually received, in proper form, and accompanied by a \$50 filing fee. All filings shall be in the form of an original and seven copies.

D. - N. ...

O. Any evidence which would be admissible under the Louisiana Rules of Evidence shall be deemed admissible by the commission. The Louisiana Rules of Evidence shall be applied liberally in any proceeding before the commission. Either party may object to evidence not previously disclosed by the opposing party. The commission may exclude

evidence, which is deemed by the commission to be incompetent, immaterial or unduly repetitious.

P. - T. ...

**Form 3103.A
Exhibit A
Appeal to Louisiana Tax Commission
by Taxpayer or Assessor
for Real and Personal Property**

L.a. Tax Commission
 P. O. Box 66788
 Baton Rouge, LA 70896
 (225) 925-7830

Name: _____ Parish/District: _____
 Taxpayer
 Address: _____ City, State, Zip: _____
 Board of Review

Ward: _____ Assessment Tax Bill No.: _____ Appeal No.: _____
 (Attach copy of complete appeal submitted to the Board of Review)
 Address or Legal Description of Property Being Appealed. Also, please identify building by place of business for convenience of appraisal.

I hereby appeal the decision of the Board of Review on the assessment of the above described property pursuant to L.R.S. 47:1992. I timely filed my appeal as required by law.

The original Fair Market Value by the assessor was:

Land \$ _____ Improvement \$ _____ Total \$ _____

If you are appealing personal property*:

The original Fair Market Value by the assessor was:

\$ _____

The proposed Fair Market Value by the taxpayer was (at the Board of Review):

Land \$ _____ Improvement \$ _____ Total \$ _____

The revised Fair Market Value by the Board of Review was:

Land \$ _____ Improvement \$ _____ Total \$ _____

The Fair Market Value by the Board of Review was:

Personal Property: \$ _____

* If you are not appealing personal property leave this section blank.

I understand that property is assessed at a percentage of fair market value, which means the price for the property which would be agreed upon between a willing and informed buyer and a willing and informed seller, under usual and ordinary circumstances, the highest price the property would bring on the open market, if exposed for sale for a reasonable time.

Appellant (Taxpayer/Taxpayer's Rep./Assessor)

Address: _____

Telephone No.: _____

Date of Appeal

U. - X. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:1989 and R.S. 47:1992.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 10:947 (November 1984), LR 15:1097 (December 1989), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 24:492 (March 1998), LR 25:319 (February 1999), LR 26:512 (March 2000), LR 28:521 (March 2002), LR 31:721 (March 2005), LR 32:436 (March 2006), LR 33:

§3105. Practice and Procedure for Public Service Properties Hearings

A. ...

B. All initial filings to the Louisiana Tax Commission shall be filed with the Office of General Counsel. They shall be deemed filed only when actually received, in proper form,

and accompanied by a \$50 filing fee. All filings shall be in the form of an original and seven copies.

C. - N. ...

O. Any evidence which would be admissible under the Louisiana Rules of Evidence shall be deemed admissible by the commission. The Louisiana Rules of Evidence shall be applied liberally in any proceeding before the commission. Either party may object to evidence not previously disclosed by the opposing party. The commission may exclude evidence, which is deemed by the commission to be incompetent, immaterial or unduly repetitious.

P. - T. ...

and accompanied by a \$50 filing fee. All filings shall be in the form of an original and seven copies.

C. At the close of the time period for filing protests, the commission shall assign each case to the docket and notify the parties of the time and place of the hearing.

D. Ten days prior to said hearings, the protesting taxpayer shall file a signed, pleading, specifying each respect in which the initial determination is contested, setting forth the specific basis upon which the protest is filed, together with a statement of the relief sought and four copies of all hearing exhibits to be presented; which shall be marked "Exhibit Taxpayer _____" and shall be consecutively numbered. Legal memorandum submitted by the parties will be made part of the record of proceedings before the commission, but shall not be filed as exhibits to be offered into evidence for the hearing before the commission.

E. Every taxpayer, witness, attorney or other representative shall conduct themselves in all proceedings with proper dignity, courtesy and respect for the hearing officer or the commission, and all other parties. Disorderly conduct will not be tolerated. Attorneys shall observe and practice the standards of ethical behavior prescribed for attorneys at law by the Louisiana Bar Association. Any taxpayer, witness, attorney or other representative may be excluded by the hearing officer or the commission of any hearing for such a period and upon such conditions as are just for violation of this rule.

F. Upon written notice by the commission, the parties and/or their attorneys or other representatives may be directed to meet and confer together by telephone or otherwise, prior to the hearings and/or prior to the setting of a date for a hearing, for the purpose of formulating issues and considering:

1. simplification of issues;
2. a limitation, where possible, of the number of witnesses;
3. possible consolidation of like protests;
4. the time required for presentations;
5. stipulations as to admissibility of exhibits;
6. submission of proposed findings of fact;
7. such other matters as may aid in the simplification of the proceedings and the disposition of the matters in controversy.

G. Actions requested and agreed upon at the conference shall be recorded in an appropriate statement by the taxpayer and filed with the commission seven days prior to the hearing. In the event of a disagreement over any item discussed at the conference, the statement filed with the commission shall state the specific item as to which there is a disagreement, together with a brief summary of the nature of the disagreement.

H. A motion for consolidation of two or more protests, if made prior to hearing, shall be in writing, signed by the mover, his attorney or representative, and filed with the commission prior to the date set for the hearing. No two or more protests shall be consolidated or heard jointly without the consent of the taxpayer and by consent of the commission, unless the commission shall find that the two or more protest involve common questions of law and fact, and shall further find that separate hearings would result in unwarranted expenses, delays or substantial injustice.

LTC Docket No. _____

**Form 3105.A
Exhibit A**

**Appeal to Louisiana Tax Commission
by Taxpayer or Assessor
for Public Service Property**

L.a. Tax Commission
P. O. Box 66788
Baton Rouge, LA 70896
(225) 925-7830

Name: _____ Parish/District: _____

Taxpayer

Address: _____ City, State, Zip: _____

Address or Legal Description of Property Being Appealed _____

I hereby appeal the decision of the Board of Review on the assessment of the above described property.

The Fair Market Value of the Louisiana Tax Commission is:

Land \$ _____ Improvement \$ _____

Personal Property* \$ _____ Total \$ _____

I am requesting that the Fair Market Value be fixed at:

Land \$ _____ Improvement \$ _____

Personal Property* \$ _____ Total \$ _____

* If you are not appealing personal property, leave this section blank.

I understand that property is assessed at a percentage of fair market value which means the price for the property which would be agreed upon between a willing and informed buyer and a willing and informed seller under usual and ordinary circumstances, the highest price the property would bring on the open market if exposed for sale for a reasonable time.

Appellant (Taxpayer/Taxpayer's Rep./Assessor)

Address: _____

Telephone No.: _____

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 10:947 (November 1984), LR 15:1097 (December 1989), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 23:209 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:493 (March 1998), LR 25:320 (February 1999), LR 26:513 (March 2000), LR 30:492 (March 2004), LR 31:723 (March 2005), LR 32:438 (March 2006), LR 33:

§3106. Practice and Procedure for the Appeal of Bank Assessments

A. The Tax Commission or its designated representative, as provided by law, shall conduct hearings to consider the written protest of an appellant taxpayer. The appeal shall be filed within 30 days of the dated Certificate of Value to the taxpayer. In order to institute a proceeding before the commission, the taxpayer shall file Form 3106.A and, if applicable Form 3103.B.

B. All initial filings to the Louisiana Tax Commission shall be filed with the Office of General Counsel. They shall be deemed filed only when actually received, in proper form,

I. All hearings shall be open to the public. All hearings shall be held in Baton Rouge, LA, unless the commission shall designate another place of hearing.

J. Hearings may be conducted by a hearing officer selected and appointed by the commission. The hearing officer shall have the authority to administer oaths, may examine witnesses and rule upon the admissibility of evidence and amendments to pleadings. The hearing officer shall have the authority to recess any hearing from day to day.

K. The hearing officer shall have the responsibility and duty of assimilating testimony and evidence, compiling a written summary of the testimony and evidence, and presenting a proposed order to the commission. The proposed order shall be served upon the protesting taxpayer by mailing of the notice of final decision by the commission.

L. The commission or hearing officer shall direct the taxpayer to enter their appearance on the record. In all proceedings, the protesting taxpayer shall open with a statement and/or argument. After the protesting taxpayer has presented all its evidence, the commission or hearing officer may call upon any witness or the staff of the commission for further material or relevant evidence upon any issue.

M. The commission shall provide an official reporter to make and transcribe a stenographic record of the hearing and shall provide for such copies of the transcript as may be requested by any party or as may be required for the purposes of the commission upon payment of the cost of transcribing the hearing.

N. Upon written notice by the commission the parties or their attorneys, or other representative, may be directed to file legal memorandums with the commission seven days prior to the hearing. The legal memorandum shall address in a concise manner the legal issues presented in the appeal to the commission together with a statement of any legal authority supporting the party's position.

O. Any evidence which would be admissible under the Louisiana Rules of Evidence shall be deemed admissible by the commission. The Louisiana Rules of Evidence shall be applied liberally in any proceeding before the commission. Either party may object to evidence not previously disclosed by the opposing party. The commission may exclude evidence, which is deemed by the commission to be incompetent, immaterial or unduly repetitious.

P. Any party, with leave of the commission or hearing officer, may present prepared sworn deposition testimony of a witness, either narrative or in question and answer form, which shall be incorporated into the record as if read by the witness. The opposing party will be allowed to cross-examine the witness and/or submit any sworn testimony given by the witness in the deposition. Seven copies of the prepared deposition testimony shall be filed with the commission.

Q. The commission or hearing officer shall have the right in any proceeding to limit the number of witnesses whose testimony is merely cumulative.

R. Subpoenas for the attendance of witnesses or for the production of books, papers, accounts or documents at a hearing, may be issued by the commission upon its own motion, or upon the written motion of the taxpayer showing that there is good cause for the issuance of same. No subpoenas shall be issued until the taxpayer who wishes to

subpoena the witness first deposits with the agency a sum of money sufficient to pay all fees and expenses to which a witness in a civil case is entitled pursuant to R.S. 13:3661 and R.S. 13:3671. Any subpoena duces tecum shall allow no less than five days to assimilate and to deliver said documents subpoenaed by the subpoena recipient.

S. The taxpayer/taxpayer agent and the assessor shall be notified in writing by certified mail of the final decision of the commission. The taxpayer or assessor shall have 30 days from receipt of the order to appeal to a court of competent jurisdiction.

T. The word "commission" as used herein refers to the chairman and the members or its delegate appointed to conduct the hearings.

LTC Docket No. _____

Form 3106.A
Appeal to Louisiana Tax Commission
by Taxpayer
for Bank Stock Assessments

LA Tax Commission
P.O. Box 66788
Baton Rouge, LA 70896
(225) 925-7830

Name: _____ Parish/District: _____
Taxpayer

Address: _____ City, State, Zip: _____
Address or Legal Description of Property Being Appealed _____

The Fair Market Value of the Louisiana Tax Commission is:
\$ _____

I am requesting that the Fair Market Value be fixed at:
\$ _____

Appellant (Taxpayer/Taxpayer's Rep./Assessor)
Address: _____

Telephone No.: _____
Date: _____

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 33:

§3107. Practice and Procedure for the Appeal of Insurance Credit Assessments

A. The Tax Commission or its designated representative, as provided by law, shall conduct hearings to consider the written protest of an appellant taxpayer. The appeal shall be filed within 30 days of the dated Certificate of Value to the taxpayer. In order to institute a proceeding before the commission, the taxpayer shall file Form 3107.A and, if applicable Form 3103.B.

B. All initial filings to the Louisiana Tax Commission shall be filed with the Office of General Counsel. They shall be deemed filed only when actually received, in proper form, and accompanied by a \$50 filing fee, if any. All filings shall be in the form of an original and seven copies.

C. At the close of the time period for filing protests, the commission shall assign each case to the docket and notify the parties of the time and place of the hearing.

D. Ten days prior to said hearings, the protesting taxpayer shall file a signed, pleading, specifying each respect in which the initial determination is contested, setting forth the specific basis upon which the protest is filed, together with a statement of the relief sought and four copies of all hearing exhibits to be presented; which shall be marked "Exhibit Taxpayer _____" and shall be consecutively numbered. Legal memorandum submitted by the parties will

be made part of the record of proceedings before the commission, but shall not be filed as exhibits to be offered into evidence for the hearing before the commission.

E. Every taxpayer, witness, attorney or other representative shall conduct themselves in all proceedings with proper dignity, courtesy and respect for the hearing officer or the commission, and all other parties. Disorderly conduct will not be tolerated. Attorneys shall observe and practice the standards of ethical behavior prescribed for attorneys at law by the Louisiana Bar Association. Any taxpayer, witness, attorney or other representative may be excluded by the hearing officer or the commission of any hearing for such a period and upon such conditions as are just for violation of this rule.

F. Upon written notice by the commission, the parties and/or their attorneys or other representatives may be directed to meet and confer together by telephone or otherwise, prior to the hearings and/or prior to the setting of a date for a hearing, for the purpose of formulating issues and considering:

1. simplification of issues;
2. a limitation, where possible, of the number of witnesses;
3. possible consolidation of like protests;
4. the time required for presentations;
5. stipulations as to admissibility of exhibits;
6. submission of proposed findings of fact;
7. such other matters as may aid in the simplification of the proceedings and the disposition of the matters in controversy.

G. Actions requested and agreed upon at the conference shall be recorded in an appropriate statement by the taxpayer and filed with the commission seven days prior to the hearing. In the event of a disagreement over any item discussed at the conference, the statement filed with the commission shall state the specific item as to which there is a disagreement, together with a brief summary of the nature of the disagreement.

H. A motion for consolidation of two or more protests, if made prior to hearing, shall be in writing, signed by the mover, his attorney or representative, and filed with the commission prior to the date set for the hearing. No two or more protests shall be consolidated or heard jointly without the consent of the taxpayer and by consent of the commission, unless the commission shall find that the two or more protest involve common questions of law and fact, and shall further find that separate hearings would result in unwarranted expenses, delays or substantial injustice.

I. All hearings shall be open to the public. All hearings shall be held in Baton Rouge, LA, unless the commission shall designate another place of hearing.

J. Hearings may be conducted by a hearing officer selected and appointed by the commission. The hearing officer shall have the authority to administer oaths, may examine witnesses and rule upon the admissibility of evidence and amendments to pleadings. The hearing officer shall have the authority to recess any hearing from day to day.

K. The hearing officer shall have the responsibility and duty of assimilating testimony and evidence, compiling a written summary of the testimony and evidence, and presenting a proposed order to the commission. The

proposed order shall be served upon the protesting taxpayer by mailing of the notice of final decision by the commission.

L. The commission or hearing officer shall direct the taxpayer to enter their appearance on the record. In all proceedings, the protesting taxpayer shall open with a statement and/or argument. After the protesting taxpayer has presented all its evidence, the commission or hearing officer may call upon any witness or the staff of the commission for further material or relevant evidence upon any issue.

M. The commission shall provide an official reporter to make and transcribe a stenographic record of the hearing and shall provide for such copies of the transcript as may be requested by any party or as may be required for the purposes of the commission upon payment of the cost of transcribing the hearing.

N. Upon written notice by the commission the parties or their attorneys, or other representative, may be directed to file legal memorandums with the commission seven days prior to the hearing. The legal memorandum shall address in a concise manner the legal issues presented in the appeal to the commission together with a statement of any legal authority supporting the party's position.

O. Any evidence which would be admissible under the Louisiana Rules of Evidence shall be deemed admissible by the commission. The Louisiana Rules of Evidence shall be applied liberally in any proceeding before the commission. Either party may object to evidence not previously disclosed by the opposing party. The commission may exclude evidence, which is deemed by the commission to be incompetent, immaterial or unduly repetitious.

P. Any party, with leave of the commission or hearing officer, may present prepared sworn deposition testimony of a witness, either narrative or in question and answer form, which shall be incorporated into the record as if read by the witness. The opposing party will be allowed to cross-examine the witness and/or submit any sworn testimony given by the witness in the deposition. Seven copies of the prepared deposition testimony shall be filed with the commission.

Q. The commission or hearing officer shall have the right in any proceeding to limit the number of witnesses whose testimony is merely cumulative.

R. Subpoenas for the attendance of witnesses or for the production of books, papers, accounts or documents at a hearing, may be issued by the commission upon its own motion, or upon the written motion of the taxpayer showing that there is good cause for the issuance of same. No subpoenas shall be issued until the taxpayer who wishes to subpoena the witness first deposits with the agency a sum of money sufficient to pay all fees and expenses to which a witness in a civil case is entitled pursuant to R.S. 13:3661 and R.S. 13:3671. Any subpoena duces tecum shall allow no less than five days to assimilate and to deliver said documents subpoenaed by the subpoena recipient.

S. The taxpayer/taxpayer agent and the assessor shall be notified in writing by certified mail of the final decision of the commission. The taxpayer or assessor shall have 30 days from receipt of the Order to appeal to a court of competent jurisdiction.

T. The word "commission" as used herein refers to the chairman and the members or its delegate appointed to conduct the hearings.

**Form 3107.A
Appeal To Louisiana Tax Commission
by Taxpayer
for Insurance Assessments**

LA Tax Commission
P. O. Box 66788
Baton Rouge, LA 70896
(225) 925-7830

Name: _____ Parish/District: _____
Taxpayer

Address: _____ City, State, Zip: _____
Address or Legal Description of Property Being Appealed _____

The Fair Market Value of the Louisiana Tax Commission is:
\$ _____

I am requesting that the Fair Market Value be fixed at:
\$ _____

Appellant (Taxpayer/Taxpayer's Rep./Assessor)
Address: _____

Telephone No.: _____
Date: _____

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 33:

Chapter 35. Miscellaneous

§3501. Service Fees—Tax Commission

A. The Tax Commission is authorized by R.S. 47:1838 to levy and collect fees on an interim basis for the period beginning on July 1, 2006, and ending on June 30, 2008, in connection with services performed by the Tax Commission as follows:

A.1. - E. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1835 and R.S. 47:1838.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 19:212 (February 1993), amended LR 20:198 (February 1994), amended by the Department of Revenue, Tax Commission, LR 24:494 (March 1998), LR 25:320 (February 1999), LR 26:513 (March 2000), LR 28:521 (March 2002), LR 30:493 (March 2004), LR 31:724 (March 2005), LR 32:439 (March 2006), LR 33:

§3503. Homestead Exemptions

A. - A.7.b. ...

8. Homestead exemptions are allowable in any year in which the owner occupied the home prior to December 31 of that year.

A.9. - C.8. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 16:1064 (December 1990), amended LR 17:611 (June 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 23:209 (February 1997), amended by the Department of Revenue, Tax Commission, LR 25:320 (February 1999), LR 32:440 (March 2006), LR 33:

3509. Tulane University—Exemption Allocation Regulation

A. This Regulation shall be titled and known as "Tulane University—Exemption Allocation Regulation".

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 16:1064 (December 1990), amended LR 19:212 (February 1993), amended by the Department of Revenue, Tax Commission, LR 33:

§3511. Tulane University—Purpose

A. - B.3. ...

C. Section 3509 allocates the \$5,000,000 exemption equitably among all Tulane University income producing property subject to ad valorem taxation in the state of Louisiana.

D. Louisiana Constitution, Article VII, Section 21 provides that all non-profit companies are exempt from property taxes.

E. The Supreme Court of Louisiana held in Board of Administrators of the Tulane Educational Fund vs. Louisiana Tax Commission consolidated with Thomas L. Arnold, Assessor, vs. Board of Administrators of the Tulane Educational Fund, dated January 30, 1998, denying an appeal of the decision of the Court of Appeal, Fourth Circuit, dated October 1, 1997, that non-income producing or vacant properties owned by a non-profit company are exempt from property taxes under the Louisiana Constitution. The Louisiana Attorney General agreed in Opinion Number 01-323, dated September 13, 2001.

F. Louisiana Constitution, Article VIII, Section 14, reconfirming Act No. 43 of July 21, 1884, provides that, in addition to Tulane's full exemption on properties used for educational purposes and properties that are non-income producing or vacant, Tulane is exempt from property taxes on its first \$5,000,000 in Fair Market Value of all income producing properties in Louisiana. This exemption was confirmed in the decision of the Civil District Court for the Parish of Orleans, Division "J", Case No. 89-14534, Board of Administrators of the Tulane Educational Fund vs. The Louisiana Tax Commission, dated April 19, 1990, which was never appealed and is therefore final. The Louisiana Tax Commission also confirmed this \$5,000,000 exemption in LTC Regulation No. 3509.

G. To administer this exemption, which extends throughout the state and requires coordination among all assessors, the Louisiana Tax Commission established LTC Regulation No. 3509 procedures to be followed by all assessors when assessing property owned by Tulane. The commission instructs each assessor to list each property owned by Tulane as exempt and, at the time the rolls are filed with the commission, all assessors shall deliver a list of all Tulane properties in their parish or municipal district that are not otherwise exempt from taxation pursuant to Louisiana law (i.e., not used for educational purposes or non-income producing). See: Memo of Louisiana Tax Commission to all Assessors, dated December 18, 1991.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:724 (March 2005), amended LR 33:

§3513. Tulane University—Definitions

A. For the purpose of this Section, the following definitions apply.

Allocation Formula—defined in LTC Regulation 3519.

Assessed Value (AV)—determined according to Louisiana law.

Commission—the Louisiana Tax Commission (sometimes referred to as "LTC").

Fair Market Value (FMV)—defined by Louisiana law.

FMV Each Improvement—the Fair Market Value of all buildings and improvements in each tax assessment. (Tax

assessors should issue one tax assessment amount for all buildings and improvements.)

FMV Each Land Parcel—the Fair Market Value of all land in each tax assessment included in Non-Exempt Property.

FMV Improvements Statewide—the total Fair Market Value of all buildings and improvements included in Non-Exempt Property.

FMV Land Statewide—the total Fair Market Value of all land included in Non-Exempt Property.

Improvement Assessment Ratio—for Commercial Properties, 15 percent of the Fair Market Value of the buildings and other improvements only and for Residential Properties, 10 percent of the Fair Market Value of the buildings and other improvements only.

Land Assessment Ratio—10 percent of the Fair Market Value of the land only.

Louisiana Tax Commission Form TC-TU01-A (Tulane Non-Exempt Property Report)—the form adopted by the Commission for Tulane University to provide its list of Non-Exempt Property.

Louisiana Tax Commission Form TC-TU01-B (Tulane Non-Exempt Property Report of the Pre-Exemption Property Values)—the form completed by the Tax Assessor to provide to Tulane University and the commission the Tax Assessor's proposed Fair Market Value and Assessed Value of Tulane University's Non-Exempt Property.

Louisiana Tax Commission Form TC-TU02 (Tulane University Exemption Allocation Report)—the form adopted by the commission in the form of a spreadsheet with formulas to be used for allocation of the Tulane Exemption.

Net Fair Market Value of a Property—the Fair Market Value of that property minus its Pro-rata Share.

Non-Exempt Property—any property owned by Tulane University in the state of Louisiana that is not exempt by Louisiana law for ad valorem tax purposes prior to application of the Tulane exemption.

Pro-Rata Share—that portion of the Tulane Exemption allocated to each Non-Exempt Property according to the Allocation Formula.

Tax Assessor—all tax assessors within the state of Louisiana, individually and/or jointly, whose jurisdiction includes property owned by Tulane University.

Tulane Exemption—the \$5,000,000 exemption as provided in Act 1884, No. 43.

Tulane Hearing Date—the first Wednesday and/or Thursday of each December shall be the commission hearing date for resolution of any property valuation issues, and/or allocation of the Tulane Exemption, and/or ordering issuance of supplements and change orders to the tax rolls. If after the closing of the rolls in all Louisiana parishes in which Tulane University owns Non-Exempt Property, there is no dispute as to the Fair Market Value of any Non-Exempt Property, the commission, at its discretion, may hold a hearing at an earlier date.

Tulane University—the Administrators of the Tulane Educational Fund, a Louisiana Non-Profit Corporation.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:724 (March 2005), amended LR 33:

§3515. Tulane University—General Rule

A. - D. ...

E. All Tax Assessors and related governmental entities shall use current, accurate property legal descriptions found in the public records for all real estate assessments, correspondence, and notices when complying with Section 3509.

F. All Tulane University property tax bills and related correspondence shall be sent to:

The Administrators of the Tulane Educational Fund
Office of the General Counsel
6823 St. Charles Avenue
New Orleans, Louisiana 70118

G. ...

H. All correspondence to each Tax Assessor related to Section 3509 shall be sent to its address as shown in the public record.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:725 (March 2005), amended LR 33:

§3517. Tulane University—Reporting and Valuation Procedure

A. ...

1. On or before June 30 of each year, Tulane University shall deliver, in writing, to the Commission and the Tax Assessor for each municipal district/parish in which Tulane University owns Non-Exempt Property a report on each Non-Exempt Property on Louisiana Tax Commission Form TC-TU01-A.

2. Each year, on or before the date the roll opens for public review and inspection, each Tax Assessor shall complete, sign and deliver to Tulane University and the Commission Louisiana Tax Commission Form TC-TU01-B for each property submitted on Louisiana Tax Commission Form TC-TU01-A and each property in such Tax Assessor's jurisdiction that the Tax Assessor intends to assess as Non-Exempt Property, showing the proposed Fair Market Value and Assessed Value of the land and of the improvements for each such property. The Tax Assessor shall determine one Assessed Value for the land and one Assessed Value for the improvements.

3. Should Tulane University agree with the Fair Market Value and Assessed Value of each Land Parcel and the Fair Market Value and Assessed Value of each Improvement proposed by the Tax Assessor, then Tulane University shall sign each form and forward it to the Commission and each respective Tax Assessor. Should Tulane University disagree with the Fair Market Value and Assessed Value of each Land Parcel and the Fair Market Value and Assessed Value of each Improvement proposed by the Tax Assessor, then Tulane University shall note its objection on each form and forward it to the Commission and each respective Tax Assessor.

4. All Tax Assessors may make reasonable inquiry of Tulane University in an effort to determine all property owned by Tulane University within the Tax Assessor's jurisdiction.

5. All Tax Assessors shall list all Non-Exempt Property as exempt and indicate the Tax Assessor's proposed Fair Market Value of each property in the tax rolls, until the

Allocation Formula is applied and approved by the Commission and the Tax Assessor receives a change order from the Commission.

6. In each Board of Review certification to the Commission, the Board of Review shall list all Non-Exempt Property as exempt and indicate the Board of Review's recommended Fair Market Value of each property in the tax rolls, until the Allocation Formula is applied and approved by the Commission and the Tax Assessor receives a change order from the Commission.

7. All Board of Review decisions on appeals of the proposed assessments by the Tax Assessor shall be delivered to the Commission according to standard procedures and deadlines as the Board of Review's recommended assessment.

8.a. On the Tulane Hearing Date of each year, the Commission shall:

i. hold all appeal hearings involving Non-Exempt Property;

ii. decide each appeal and issue written reasons for decisions on all such appeals; and

iii. allocate the Tulane Exemption across all Non-Exempt Property according to the Allocation Formula, and LTC Form TC-TU02, then order issuance of all supplements and change orders of the tax rolls to each reporting municipal district/parish, establishing the Land Parcel Assessed Value after Exemption and the Improvement Assessed Value after Exemption for each Non-Exempt Property.

b. Upon receipt of said change orders, the Tax Assessor shall adjust the tax rolls to reflect the commission's change orders.

9. Nothing in these regulations shall alter or diminish in any way Tulane University's right to appeal a proposed or actual assessment by any Tax Assessor or any decision or ruling of any Board of Review or the commission under the administrative and judicial remedies available to all taxpayers. The proposed assessment by the Tax Assessor, the Board of Review's recommended assessment, and the commission's determination shall be treated in the same manner as if the property were not marked exempt on the tax rolls and the proposed assessment was the Tax Assessor's final assessment on the tax rolls, the Board of Review's recommended assessment and/or the commission's determination was its final assessment decision.

10. Nothing in these regulations shall alter or diminish in any way Tulane University's right or any Tax Assessor's right to appeal, by all available administrative and judicial remedies the commission's allocation of the Tulane Exemption.

11. After allocation of the Tulane Exemption and issuance of the requisite supplements and change orders by the commission, the total amount of the Tulane Exemption allocated to each property (as shown in the column entitled "FMV Reduction by Exemption" of the Louisiana Tax Commission Form TC-TU02) shall remain unchanged thereafter and not be later readjusted, regardless of the outcome of subsequent appeals of valuation of assessments for that tax year.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:725 (March 2005), amended LR 33:

§3519. Tulane University—Allocation Formula

A. - A.1. ...
a. (FMV Land Statewide) (x) (Land Assessment Ratio) (=) (Land Assessed Value Statewide)

b. (FMV Improvements Statewide) (x) (Improvement Assessment Ratio) (=) (Improvement Assessed Value Statewide)

c. (Land Assessed Value Statewide) (+) (Improvement Assessed Value Statewide) (=) (Total Assessed Value Statewide)

d. (Land Assessed Value Statewide) (÷) (Total Assessed Value Statewide) (=) (Land Exemption Percentage Statewide)

e. (Improvement Assessed Value Statewide) (÷) (Total Assessed Value Statewide) (=) (Improvement Exemption Percentage Statewide)

f. (Land Exemption Percentage Statewide) (x) (Tulane Exemption) (=) (Land Exemption Amount Statewide)

g. (Improvement Exemption Percentage Statewide) (x) (Tulane Exemption) (=) (Improvement Exemption Amount Statewide)

2. ...
a. (FMV each Land Parcel) (÷) (FMV Land Statewide) (=) (Land Parcel FMV %)

b. (Land Parcel FMV %) (x) (Land Exemption Amount Statewide) (=) (Land Parcel FMV Reduction by Exemption)

c. (FMV each Land Parcel) (-) (Land Parcel FMV Reduction by Exemption) (=) (Land Parcel FMV after Exemption Reduction)

d. (Land Parcel FMV after Exemption Reduction) (x) (Land Assessment Ratio) (=) (Land Parcel Assessed Value after Exemption)

3. ...
a. (FMV each Improvement) (÷) (FMV Improvements Statewide) (=) (Improvement FMV %)

b. (Improvement FMV %) (x) (Improvement Exemption Amount Statewide) (=) (Improvement FMV Reduction by Exemption)

c. (FMV each Improvement) (-) (Improvement FMV Reduction by Exemption) (=) (Improvement FMV after Exemption Reduction)

d. (Improvement FMV after Exemption Reduction) (x) (Improvement Assessment Ratio) (=) (Improvement Assessed Value after Exemption)

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:726 (March 2005), amended LR: 33:

§3521. Tulane University—Allocation Report

A. On the Tulane Hearing Date, the commission shall calculate and adopt the Allocation Formula and evidence its application on the report entitled Tulane University Exemption Allocation Report (LTC Form TC-TU02).

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:726 (March 2005), amended LR 33:

§3523. Tulane University—Forms

A. ...

1. Louisiana Tax Commission Form TC-TU01-A, Tulane Non-Exempt Property Report.

2. Louisiana Tax Commission Form TC-TU01-B, Tulane Non-Exempt Property Report of the Pre-Exemption Property Values.

3. Louisiana Tax Commission Form TC-TU02, Tulane University Exemption Allocation Report.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:726 (March 2005), amended LR 33:

Chapter 37. Reassessment Guidelines Pursuant to R.S. 47:1978 and 1978.1

§3701. Listing and Assessing of Overflowed Lands

A. Whenever lands or other property are overflowed by the waters of the Mississippi River, or by the waters of any other river, lake, bayou, or backwater, the assessors within whose parishes such lands or other property may be situated, shall reassess such lands or property for their actual cash value, and in so doing they shall specially take into consideration all the damages to the lands or property and the depreciation of the value of such land or property caused by the overflow. The assessors throughout the state shall make these reassessments whether the time fixed by law for filing assessment rolls has elapsed or not, and in case of reassessments, as provided by this Section, the assessor shall prepare supplemental rolls of overflowed lands and other overflowed property, which they shall file in the manner provided by law for general assessment rolls; such reassessment shall be subject to the same rights as to contest as to assessment generally.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1978 and R.S. 47:1978.1.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 33:

§3702. Listing and Assessing of Land and Property Damaged or Destroyed during a Disaster or Emergency Declared by the Governor or Fire

A. If lands or property, including buildings, structures, or personal property, are damaged or destroyed, non-operational, or uninhabitable due to an emergency declared by the governor or to a disaster or fire, the assessor or assessors within such parish shall assess such lands or property for the year in which damage has occurred at the percentage of fair market value provided in the Constitution of Louisiana by taking into consideration all the damages to the lands or other property, including obsolescence, and the depreciation of the value of such land or other property caused by the disaster, fire, or emergency described in this Section. Notwithstanding other provisions of law to the contrary, the assessor shall make these assessments whether the time fixed by law for filing assessment rolls has elapsed or not.

B. The assessments provided for in this Section and in §3701 shall be completed no later than six months following the implementation of §3701 or this Section. The Louisiana Tax Commission shall grant the assessor an additional six

months to complete the assessments referred to in §3701 or this Section upon a reasonable showing by the assessor that additional time is needed to complete the assessment of the property described in §3701 or this Section.

C. The assessor shall assess such damaged, destroyed, non-operational, or uninhabitable property in one of the following three manners.

1. The assessments of such property shall be reflected on the general assessment roll if at the time lands and other property are damaged, destroyed, non-operational, or uninhabitable due to an emergency declared by the governor or due to a disaster or fire, the general assessment roll has not been certified by the assessor to the local Board of Review. The procedures for public inspection of the general assessment rolls, review of assessments by the Board of Review, and certification of the assessment rolls to the Louisiana Tax Commission shall be followed. The rolls shall be open for public inspection for a period of 15 days, and the assessor shall advertise such public exposure dates and dates for board of review as provided for by existing law. If the dates provided for by existing law have expired, the assessor shall advertise new exposure dates and dates for the board of review even if those dates are not within the time period provided for by existing law.

2. If, at the time such lands and other property are damaged, destroyed, non-operational, or uninhabitable due to an emergency declared by the governor or due to a disaster or fire, the general assessment rolls have already been certified by the assessor to the local Board of Review, the assessor shall prepare a supplemental roll of land or property damaged or destroyed as the result of the events described in this Section, which rolls shall be filed in the same manner as provided for in this Section for general assessment rolls, and such assessments shall be subject to the same rights as to contest as to assessments generally.

3. If, after the filing of the assessment roll with the Louisiana Tax Commission, the assessor requests a change order as a result of the events described in this Section, such request for change order shall be signed by the assessor or his deputy and shall contain a declaration that the property owner agrees to the change in the assessment and that the property owner waives any right to further contest the correctness of the assessment. In the event the request for change order is not agreed upon by the assessor and the property owner, the assessor shall mail to the property owner the assessor's determination of the assessed value of the property. If the property owner is dissatisfied with the assessor's determination of assessed value, the property owner shall have 15 days from the mailing of the notification by the assessor of the determination of assessed value to contest the assessment to the Louisiana Tax Commission. All decisions by the Louisiana Tax Commission are final unless appealed to the district court within 15 days from the mailing of the decision of the Louisiana Tax Commission. If the assessor requests change orders in lieu of an original assessment roll or supplemental roll under this Section, the assessor shall submit an amended grand recap reflecting the changes in assessed values requested in such change orders.

D. The assessment provided for in this Section shall not be considered an implementation of the reappraisal and valuation provisions of Article VII, Section 18(F) of the

Constitution of Louisiana, nor shall such assessment result in the adjustment of ad valorem tax millages pursuant to Article VII, Section 23 of the Constitution of Louisiana.

E. The provisions of this Section shall apply to the Louisiana Tax Commission in the assessment of public service properties.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1978 and R.S. 47:1978.1.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 33:

Elizabeth L. Guglielmo
Chairman

0612#060

DECLARATION OF EMERGENCY

Department of Social Services Office of Family Support

TANF Homeless Initiative (LAC 67:III.5589)

The Department of Social Services, Office of Family Support, has exercised the emergency provision of R.S. 49:953(B), the Administrative Procedure Act, to adopt LAC 67:III, Subpart 15, Chapter 55, §5589, Homeless Initiative as a new TANF Initiative. This Emergency Rule effective December 1, 2006, will remain in effect for a period of 120 days.

Pursuant to Act 17 of the 2006 Regular Session of the Louisiana Legislature, the agency is adopting the Homeless Initiative to end the cycle of homelessness in Louisiana by stabilizing homeless families and aiding these families in establishing permanent housing and becoming self-sufficient.

The authorization for emergency action in this matter is contained in Act 17 of the 2006 Regular Session of the Louisiana Legislature.

Title 67 SOCIAL SERVICES Part III. Family Support

Subpart 15. Temporary Assistance to Needy Families (TANF) Initiatives

Chapter 55. TANF Initiatives

§5589. Homeless Initiative

A. Effective December 1, 2006, the Office of Family Support shall enter into contracts with public agencies, non-profit organizations, or for-profit organizations to end the cycle of homelessness in Louisiana by providing services to homeless families which include but are not limited to comprehensive case management, educational and employment opportunities for adult participants, community referrals, life skill modules, housing options and direct services to provide for basic needs.

B. These services meet the TANF goals to provide assistance to needy families so children may be cared for in their own homes or in the homes of relatives.

C. Eligibility for services is limited to needy families, that is, a family in which any member receives a Family Independence Temporary Assistance Program (FITAP) grant, Kinship Care Subsidy Program (KCSP) grant, Food Stamp benefits, Child Care Assistance Program (CCAP) services, Title IV-E, Medicaid, Louisiana Children's Health

Insurance Program (LaChip) benefits, Supplemental Security Income (SSI), Free or Reduced Lunch, or who has earned income at or below 200 percent of the federal poverty level. A needy family consists of minor children, custodial parents, legal guardians, or caretaker relatives of minor children.

D. Services are considered non-assistance by the agency.

AUTHORITY NOTE: Promulgated in accordance with 42 USC 601 et seq.; R.S. 46:231 and R.S. 36:474; Act 17, 2006 Reg. Session

HISTORICAL NOTE: Promulgated by the Department of Social Services, Office of Family Support, LR 33:

Ann Silverberg Williamson
Secretary

0612#016

DECLARATION OF EMERGENCY

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Commercial Red Snapper Season Extension

In accordance with the emergency provisions of R.S. 49:953(B), the Administrative Procedure Act, R.S. 49:967 which allows the Department of Wildlife and Fisheries and the Wildlife and Fisheries Commission to use emergency procedures to set finfish seasons, R.S. 56:326.3 which provides that the Wildlife and Fisheries Commission may set seasons for saltwater finfish, and the authority given to the Secretary of the Department by the Commission in its resolution of January 5, 2006 to re-open the fall commercial red snapper season in Louisiana state waters if the commercial season dates in the Federal waters of the Gulf of Mexico have been modified, and that NMFS requests that the season be modified in Louisiana state waters, the secretary hereby declares:

The commercial fishery for red snapper in Louisiana waters will be extended through noon, December 26, 2006 unless the secretary is informed by the Regional Administrator of the National Marine Fisheries Service that the season date in federal waters has been modified. Nothing herein shall preclude the legal harvest of red snapper by legally licensed commercial fishermen during the commercial season. Upon closure, no person shall commercially harvest, purchase, barter, trade, sell or attempt to purchase, barter, trade or sell red snapper. Nothing shall prohibit the possession or sale of fish legally taken prior to the closure provided that all commercial dealers possessing red snapper taken legally prior to the closure shall maintain appropriate records in accordance with R.S. 56:306.5 and R.S. 56:306.6.

The secretary has been notified by National Marine Fisheries Service that the commercial red snapper season in Federal waters of the Gulf of Mexico will remain open through noon, December 26, 2006. Closing the season in State waters is necessary to provide effective rules and efficient enforcement for the fishery, to prevent overfishing of this species in the long term.

The commercial fishery for red snapper in Louisiana waters will re-open at noon, December 31, 2006, unless the Secretary is informed by the Regional Administrator of the

National Marine Fisheries Service that season dates in federal waters have been modified.

Nothing herein shall preclude the legal harvest of red snapper by legally licensed commercial fishermen during open commercial seasons. Upon closure, no person shall commercially harvest, purchase, barter, trade, sell or attempt to purchase, barter, trade or sell red snapper. Nothing shall prohibit the possession or sale of fish legally taken prior to the closure provided that all commercial dealers possessing red snapper taken legally prior to the closure shall maintain appropriate records in accordance with R.S. 56:306.5 and R.S. 56:306.6.

Bryant O. Hammett, Jr.
Secretary

0612#059

DECLARATION OF EMERGENCY

Department of Wildlife and Fisheries Office of Fisheries

Invasive Noxious Aquatic Plants (LAC 76:VII.1101)

The Secretary of the Department of Wildlife and Fisheries does hereby exercise the emergency provision of the Administrative Procedure Act, R.S. 49:953(B). A Notice of Intent was filed in late October announcing the department's intent to promulgate rules to control, eradicate, and prevent the spread or dissemination within the state of Louisiana of all invasive noxious aquatic plants that pose a threat to the wildlife and fisheries resources of the state. Act 400 of the 2006 Legislative Session goes into effect on January 1, 2007 and abolishes the list of prohibited noxious, aquatic plants from R.S. 56:358(B). This Declaration of Emergency shall become effective January 1, 2007 and shall remain in effect for the maximum period allowed under the Administrative Procedure Act or until adoption of the final Rule, whichever occurs first. The emergency procedure is necessary to ensure that there is a list of prohibited noxious, aquatic plants between January 1, 2007 and such time that the Rule goes into effect. The absence of a specific list of prohibited noxious, aquatic plants during this period of time will pose an imminent peril to the public health, safety and welfare. In addition to being a navigational impediment or hazard and providing a breeding ground for pests such as mosquitoes, noxious aquatic plants have a serious negative effect on the state's aquatic resources.

Title 76

WILDLIFE AND FISHERIES

Part VII. Fish and Other Aquatic Life

Chapter 11. Invasive Noxious Aquatic Plants

§1101. Invasive Noxious Aquatic Plants

A. Definitions. The following words and phrases for purposes of these regulations shall have the meaning ascribed to them in this section, unless the context wherein the particular word or phrase is used clearly indicates a different meaning:

Department—the Louisiana Department of Wildlife and Fisheries or an authorized employee of the Department.

Invasive Noxious Aquatic Plant Permit—the official document that identifies the terms of and allows for the

importation, transportation or possession of any of the listed prohibited aquatic plants.

Listed Plant—any of the listed invasive, noxious aquatic plants.

Permittee—person or organization that possesses a valid permit to possess, import or transport invasive noxious aquatic plants. A permittee may represent himself, a business, corporation or organization. The permittee is responsible for compliance with all stipulations in the permit.

Secretary—the Secretary of the Louisiana Department of Wildlife and Fisheries.

B. Importation, transportation and possession of invasive noxious aquatic plants; permit required.

1. No person shall at any time import or cause to be transported into the jurisdiction of the state of Louisiana, from any other state or country any of the invasive noxious aquatic plants listed below, without first obtaining an Invasive, Noxious Aquatic Plant permit from the department. Prohibited Invasive Noxious Aquatic Plants:

- a. *Eichhornia azurea* (rooting or anchoring hyacinth);
- b. *Elodea canadensis* (Elodea);
- c. *Hydrilla verticillata* (Hydrilla);
- d. *Lagarosiphon muscoides* and *Lagarosiphon major* (African Elodea);
- e. *Myriophyllum spicatum* (Eurasian watermilfoil);
- f. *Najas marina* (Marine naiad);
- g. *Najas minor* (Slender naiad);
- h. *Panicum repens* (torpedograss);
- i. *Pontederia rotundifolia* (Pickerelweed);
- j. *Spirodela oligorrhiza* (giant duckweed);
- k. *Trapa natans* (waterchestnut);
- l. *Melaleuca quinquenervia* (kapok tree);
- m. *Pistia stratiotes* (Water lettuce);
- n. *Salvinia spp.* (Salvinia);
- o. *Lythrum salicaria* (Purple loosestrife);
- p. *Eichhornia crassipes* (Water hyacinth);
- q. *Limnophila sessiliflora* (Asian marshweed);
- r. *Hygrophila polysperma* (Indian swampweed);
- s. *Solanum tampicense* (Aquatic soda apple or Wetland nightshade);
- t. *Urochloa mutica* (Paragrass);
- u. *Nymphoides indica* and *Nymphoides cristata* (Little floating hearts);
- v. *Rotala rotundifolia* (roundleaf toothcup);
- w. *Marsilea mutica* (Australian water clover);
- x. *Marsilea minuta* (Asian water clover).

C. Permits may be issued by the Secretary of the Department of Wildlife and Fisheries or his designee for the importation, transportation or possession of any invasive noxious aquatic plant for the purpose of conducting scientific investigations.

1. Application Requirements

a. Individuals wishing to import, transport, or possess any listed plant for the purpose of conducting scientific investigations in Louisiana must first request an Invasive Noxious Aquatic Plant permit from the department through an application form furnished by the department.

b. Site visits will be made to inspect the facility and determine if all possible safeguards have been taken to prevent escape into the natural habitat.

c. The department shall ensure that the applicant is furnished with a copy of the terms and conditions pertaining to the importation, transportation or possession of any of the listed plants.

d. The secretary or his designee shall notify the applicant in writing as to whether or not the permit has been granted and if not, the reasons therefore. In the event of disapproval, applicants may re-apply after meeting department requirements.

2. Terms and Conditions of Permit

a. Permits are not transferable from person to person or from site location to site location.

b. Specimens of the listed plant(s) shall be handled deliberately, cautiously, and in controlled settings to avoid contamination of state habitats.

c. Specimens shall be processed and grown within the confines of controlled facilities (growth chambers, greenhouses, laboratories, etc.).

d. Reproductive parts of plants (seeds, tubers, roots, etc.) that are collected in the field shall be transported in double zip lock bags such that the reproductive part cannot escape en route.

e. A U.S. Department of Agriculture (USDA) permit shall be required to import and possess specimens of prohibited plants from other countries and such plants shall be sent through a USDA inspection center at a port of entry as described by the USDA permit.

f. Before processing, the plants or plant parts shall be stored in a locked office or laboratory. Only qualified individuals shall have access to these materials.

g. Any part of the plant used for molecular work shall be subjected to a departmentally approved procedure that will render the plant material incapable of further growth or reproduction.

h. Specimens to be used for environmental studies (e.g., climate, shading, etc.) shall be grown in pots within the confines of growth chambers or greenhouses.

i. After the experimental work is completed, all plant materials, and the soil within the growth pots, and the pots shall be sterilized in some manner (e.g., autoclaved) to kill any remaining seeds or living plant material to render the plant material incapable of further growth or reproduction.

j. All collections by and shipments to or from the permittee shall be reported to the department one week prior to said collections or shipments. Information to be included shall be the type of material (whole plant, leaves, seeds, etc.) and the quantity collected or shipped.

k. The disposition of the plant material at the conclusion of the experimental work shall be reported to the department.

l. Personnel from the department shall have the authority to inspect the facility and operation with 24 hours notice.

AUTHORITY NOTE: Promulgated in accordance with R.S. 56:328 (C).

HISTORICAL NOTE: Promulgated by the Department of Wildlife and Fisheries, Office of Fisheries, LR 33:

Bryant O. Hammett, Jr.
Secretary

0612#058