

# Emergency Rules

## DECLARATION OF EMERGENCY

### Student Financial Assistance Commission Office of Student Financial Assistance

Tuition Opportunity Program for Students  
(TOPS) (LAC 28:IV.301, 701-705, 1703)

The Louisiana Student Financial Assistance Commission (LASFAC) is exercising the emergency provisions of the Administrative Procedure Act [R.S. 49:953(B)] to amend rules of the Tuition Opportunity Program for Students (R.S. 17:3048.1).

The emergency rules are necessary to allow the Louisiana Office of Student Financial Assistance and state educational institutions to effectively administer these programs, provide transition for recipients of the Honors Scholarship and Tuition Assistance Plan to TOPS and for deferment of the TOPS award by eligible recipients. 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. The commission has, therefore, determined that these emergency rules are necessary in order to prevent imminent financial peril to the welfare of the affected students.

This declaration of emergency is effective October 13, 1998, and shall remain in effect for the maximum period allowed under the Administrative Procedure Act.

### Title 28

### EDUCATION

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

#### Chapter 3. Definitions

##### §301. Definitions

\* \* \*

*ACT Score*—the highest composite score achieved by the student on the official American College Test (including National, International, Military or Special test types) on or before the official April test date in the academic year in which the student graduates from high school or an equivalent score, as determined by the comparison tables used by LASFAC, on an equivalent Scholastic Aptitude Test (SAT) taken on or before May 1 of the academic year in which the student graduates from high school. ACT or SAT test scores which are unofficial, including so-called *residual* test scores, are not acceptable for purposes of determining program eligibility. For 1997 and 1998 high school graduates who have not previously taken an ACT test, the ACT Score shall include those scores obtained from a national ACT test taken not later than the October 1998 national test date.

\* \* \*

##### *Louisiana Resident*—

1. any student or at least one parent or legal guardian of any dependent student who has resided in the state for a minimum of 24 consecutive months immediately preceding a

certain date or the date of a specified event that is further defined by the programs found in Part IV of these rules, or some other period of residency which is required to qualify the person for a specific program administered by the LASFAC. To qualify for a program under Part IV of these rules, in addition to the certification of residency found on the application form, the administering agency may require an independent student or the parent(s) or legal guardian of a dependent applicant to show proof of residency. Residency may be established by completion of a standard affidavit developed by the administering agency. Such affidavits must be completed in their entirety by the independent student applicant or by at least one parent or legal guardian of the dependent student applicant and be sworn to and notarized by a licensed notary public. Further, the affiant shall be required to submit records in support of the affidavit to include the following records and such other records as may be required by the administering agency:

- a. if registered to vote, a Louisiana voters registration card; and
- b. if licensed to drive a motor vehicle, a Louisiana driver's license; and
- c. if owning a motor vehicle located in Louisiana, a Louisiana registration for that vehicle; and
- d. if earning a reportable income, a Louisiana tax return;

2. any member of the Armed Forces on active duty whose official military personnel or pay records show that the member claims Louisiana as his home of record and who has filed a Louisiana tax return for the most recent two years in compliance with §301.1.d above.

\* \* \*

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 24:632 (April 1998), amended LR 24:1898 (October 1998), LR 25:

#### Chapter 7. Tuition Opportunity Program for Students (TOPS) Opportunity; Performance and Honors Awards

##### §701. General Provisions

A. - E.7. ...

8. Students funded under the Tuition Assistance Plan (TAP) or the Louisiana Honors Scholarship program during the 1997-98 award year, who lost eligibility due to their failure to maintain the required grade point average, shall be continued as TOPS Opportunity or Performance recipients, respectively; however, their eligibility for an award shall be suspended pending their satisfaction of the continuation requirements of §705.A.8 and 9. If a student satisfies the applicable requirements of §705.A.8 and 9 no later than the end of the 2000 Spring semester, he/she shall be eligible for reinstatement of the award in accordance with §705.B, for the semester following the satisfaction of the requirements of §705.A.8 and 9.

9. Prior recipients of the Louisiana Honors Scholarship who attend a campus of the Louisiana Technical College may continue to attend that institution as a recipient of TOPS Performance award; however, they are not eligible to receive the stipend that normally accompanies that award.

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 24:635 (April 1998), amended LR 24:1901 (October 1998), LR 25:

### **§703. Establishing Eligibility**

A. - 4.e. ...

f. High school graduates of 1997 and 1998 who are otherwise eligible applicants attending ineligible schools for the 1998-99 academic year, may request a waiver from LASFAC to enroll in an eligible school and accept the award no later than the 1999 Fall Semester by establishing, to the satisfaction of LASFAC, that his/her failure to accept the award for the 1998-99 academic year was due to circumstances which could not be changed without the student or his family experiencing a significant, negative financial impact or which establish that it was not otherwise feasible to enroll in an eligible school due to the timing of the notification to the student of his/her eligibility for a TOPS award. To apply for a waiver from LASFAC, the student must submit a written request addressed to the Office of Student Financial Assistance, Attention: Scholarship and Grant Division, and submit documentation which clearly establishes the hardship which would have resulted had the student not attended the out-of-state college or university.

A.5. - C. ...

D. Students who have qualified academically for more than one of the TOPS awards, excluding the TOPS Teacher Award, shall choose the award they wish to receive and thereafter must meet the renewal requirements of the award chosen. This choice, once made, is irrevocable. If the student fails to choose an award within 30 days by completing the acceptance form sent by LASFAC and indicating an appropriate award choice, the student shall be awarded the lowest award for which the student is eligible, and thereafter, the student must meet the renewal requirements of the award made.

E. ...

F. In the event that a student applicant was determined ineligible by the administering agency for an award under this program or for a higher level award than that initially offered the student and such determination was based upon data that was subsequently found to be in error, then the student's eligibility shall be reevaluated based upon the corrected data and, if found eligible, the student shall be offered the award for which he qualifies. The award shall begin with the academic year during which the reevaluation occurred and eligibility first established. The requirement that a student be a first-time freshman shall be waived for those students who are determined eligible under these circumstances subsequent to the commencement of their postsecondary education.

G.1. A student who enters a college or university under an early admissions program prior to completion of four years of high school will be eligible for an appropriate award under the following conditions.

a. The college early admissions program is one that meets the requirements of the Louisiana Department of Education as set forth in the latest edition of Bulletin 741.

b. The student has satisfied all core curriculum requirements not completed in high school by making passing scores on equivalent college courses.

c. The college courses taken to satisfy core curriculum requirements and the grades reported on those courses are reflected on the student's high school transcript. The student is awarded a high school diploma and the grade point average and core curriculum are certified to LASFAC by the high school in the same manner as that of other high school graduates.

d. The student's core curriculum requirements are completed no later than the conclusion of the first two semesters or three quarters of college attendance following entrance into the college early admissions program.

2. Students entering a college or university under an early admissions program shall not be considered *First-Time Freshman*, as defined in §703, until the semester following the conclusion of the first two semesters or three quarters of college attendance following entrance into the college early admissions program.

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 24:636 (April 1998), amended LR 24:1902 (October 1998), LR 25:

### **§705. Maintaining Eligibility**

\* \* \*

B. Students failing to meet the requirements listed in §705.A.8 or §705.A.9.a or b may have their tuition awards reinstated upon the lifting of academic probation and/or attainment of the required GPA, if the period of ineligibility did not persist for more than two years from the date of loss of eligibility. To be reinstated, the student must request reinstatement for the semester following the lifting of academic probation and/or the achievement of the required GPA by submitting a written request to the Office of Student Financial Assistance, Attention: Scholarship and Grant Division, and enclosing a certified original transcript from the school attended. Students who are reinstated to a Performance or Honors Award are no longer eligible to receive the annual stipends that normally accompany these awards.

C. In the event the administering agency determines that an ineligible student has received an award as the result of an administrative error or erroneous information provided by the student or the student's parent(s) or legal guardian or incorrect certification from the student's high school, the student's eligibility for the award shall be terminated and no further awards shall be made to the ineligible student. If it is further determined that the administrative error or incorrect certification was not due to an intentional misrepresentation by the student or the student's parent(s) or legal guardian, the administering agency may elect not to pursue recoupment from the student of funds that were awarded. If an intentional misrepresentation by the student or the student's parent(s) or legal guardian is suspected and the misrepresentation resulted in an award being made to the student, then the administering agency shall refer the case to the Attorney General for

investigation and prosecution. If a student or the student's parent(s) or legal guardian is suspected of having intentionally misrepresented the facts which were provided to the administering agency and used by it to determine the eligibility of the student for the program and the administering agency has referred the case to the Attorney General for investigation, then the student shall remain ineligible for future award consideration pending an outcome of said investigation which is favorable to the student.

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 24:637 (April 1998), amended LR 24:1904 (October 1998), LR 25:

### **§1703. High School's Certification of Student Achievement**

A. - B.3.b.i. - iii. ...

B.4.a. - d. Repealed.

C. - D.3. ...

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 24:643 (April 1998), amended LR 24:1912 (October 1998), LR 25:

Jack L. Guinn  
Executive Director

9811#024

## **DECLARATION OF EMERGENCY**

### **Department of Environmental Quality Office of Air Quality and Radiation Protection Air Quality Division**

Lead-Based Paint Activities  
(LAC 33:III.2807)(AQ179E1)

In accordance with the emergency provisions of the Administrative Procedure Act, R.S. 49:953(B), and under the authority of R.S. 30:2011, the secretary of the Department of Environmental Quality (DEQ) declares that an emergency action is necessary because the current rule LAC 33:III.Chapter 28 does not adequately provide for those persons who were trained and/or worked previously in lead-based paint activities to receive accreditations, based on their previous training and/or work experiences. The purpose of the lead program is to reduce exposure to lead paint hazards, especially in young children who are the most seriously affected by such exposures, in the environment of the state of Louisiana. Since the program is a new program, implemented as of March 20, 1998, there are insufficient courses available to the regulated community to become trained, and the "grandfather" provisions in the rule are too restrictive to allow experienced individuals to receive accreditations based on prior training and experience. Without this emergency rule individuals and companies are unable to become accredited and licensed to mitigate lead-based paint hazards properly. Failure to adopt this rule through emergency procedures will

delay the beginning of federally funded projects by public entities and abatement contractors that are designed to mitigate lead paint hazards in housing where families with young children reside. This will result in continued and unnecessary exposure to the at-risk population.

This emergency rule is effective on November 10, 1998, and shall remain in effect for a maximum of 120 days or until the final rule is promulgated, whichever comes first.

### **Title 33**

### **ENVIRONMENTAL QUALITY**

### **Part III. Air**

### **Chapter 28. Lead-Based Paint Activities— Recognition, Accreditation, Licensure, and Standards for Conducting Lead-Based Paint Activities**

### **§2807. Accreditation of Individuals**

\* \* \*

[See Prior Text in A-A.3]

4. After November 30, 1998, individuals seeking accreditation in the lead inspector, risk assessor, lead project supervisor, or lead project designer disciplines must pass the applicable state examination given by the department or its proxy. Individuals must pass the state examination, with a score of 70 or above, within 30 days of receiving a course completion certificate. Individuals who fail the state exam will be allowed to take the exam a second time within the 30-day period. Individuals who fail the state examination twice must retake the initial course before they will be allowed to retake the state examination. Anyone who fails the test three times within a six-month period may not apply for testing in that category for 90 days.

\* \* \*

[See Prior Text in A.5-B.1.c.ii.(e)]

iii. lead project supervisor: either one year of experience as an accredited lead-based paint worker or at least two years of experience in lead, asbestos, or environmental remediation work or in the building trades;

\* \* \*

[See Prior Text in B.1.c.iv-C]

1. Individuals in all disciplines who received training in a lead-based paint activity between January 1, 1995, and March 20, 1998, shall be eligible for accreditation by completing the following procedures:

\* \* \*

[See Prior Text in C.1.a]

b. submit the appropriate certificate from an EPA-authorized state accredited training program; or

c. submit documentation to demonstrate the applicant has successfully completed training or on-the-job training in the conduct of a lead-based paint activity, and submit evidence of completion of an approved refresher training course for the appropriate discipline;

d. submit a 1" x 1¼" photograph of the applicant;

e. meet the education and/or experience requirements listed in Subsection B of this Section; and

f. submit the appropriate fees as required under LAC 33:III.223.

2. Individuals have until November 30, 1998, to apply for accreditation under the procedures in Subsection C.1 of this Section. After that date all individuals wishing to obtain

accreditation must do so through the procedures described in Subsection A of this Section.

\* \* \*

[See Prior Text in D-D.4]

5. Any applicant who was accredited initially in accordance with Subsection C of this Section or prior to November 30, 1998, must pass the appropriate state examination prior to being reaccredited by the department.

\* \* \*

[See Prior Text in D.6-E.2]

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2054 and 30:2351 et seq.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of Air Quality and Radiation Protection, Air Quality Division, LR 23:1669 (December 1997), amended LR 25:

AQ179E1 is a renewal of AQ179E, which was effective on July 13, 1998. The department has begun regular rulemaking with AQ179, which was proposed on August 20, 1998. For more information concerning AQ179E1, contact Department of Environmental Quality, Investigations and Regulation Development Division (225) 765-0399.

J. Dale Givens  
Secretary

9811#068

diabetes, and non-insulin using diabetes, when such self-management training and education is provided by a licensed health care professional with demonstrated expertise in diabetes care and treatment who has completed an educational program required by the appropriate licensing board in compliance with the National Standards for Diabetes Self-Management Education Program as developed by the American Diabetes Association, and only as follows:

a. a one-time evaluation and training program for diabetes self management, conducted by the health care professional in compliance with the National Standards for Diabetes Self-Management Education Program as developed by the American Diabetes Association, upon certification by the health care professional that the covered person has successfully completed the program, such benefits not to exceed \$500;

b. additional diabetes self-management training required because of a significant change in the covered person's symptoms or conditions, limited to benefits of \$100 per year and \$2,000 per lifetime;

\* \* \*

Jack W. Walker, Ph.D.  
Chief Executive Officer

9811#039

**DECLARATION OF EMERGENCY**

**Office of the Governor  
Division of Administration  
Board of Trustees of the State Employees Group  
Benefits Program**

Diabetes Self-Management Program

Pursuant to the authority granted by R.S. 42:871(C) and 874(A)(2), vesting the Board of Trustees with the sole responsibility for administration of the State Employees Group Benefits Program and granting the power to adopt and promulgate rules with respect thereto, the Board of Trustees hereby invokes the emergency rule provisions of R.S. 49:953(B) to adopt amendments to the Plan Document of Benefits.

This rule shall become effective on October 29, 1998, and shall remain effective for a maximum of 120 days or until promulgation of the final rule, whichever occurs first.

The board finds that it is necessary to amend the Plan Document to implement the provisions of Act Number 1439 of the 1997 Regular Session of the Louisiana Legislature (R.S. 22:215.18), regarding benefits for diabetes self management training. Accordingly, the Plan Document of Benefits for the State Employees Group Benefits Program is hereby amended in the following particulars:

Amend Article 3, Section I, Subsection F, by adding a new paragraph, 36, to read as follows:

36. outpatient self-management training and education, including medical nutrition therapy, for the treatment of insulin-dependent diabetes, insulin-using diabetes, gestational

**DECLARATION OF EMERGENCY**

**Office of the Governor  
Division of Administration  
Board of Trustees of the State Employees Group  
Benefits Program**

Plan Document—Cancer Screening and Detection

Pursuant to the authority granted by R.S. 42:871(C) and 874(A)(2), vesting the Board of Trustees with the sole responsibility for administration of the State Employees Group Benefits Program and granting the power to adopt and promulgate rules with respect thereto, the Board of Trustees hereby invokes the emergency rule provisions of R.S. 49:953(B) to adopt amendments to the Plan Document of Benefits.

This rule shall become effective on October 29, 1998, and shall remain effective for a maximum of 120 days or until promulgation of the final rule, whichever occurs first.

The Board finds that it is necessary to amend the Plan Document to implement the provisions of Act Number 1439 of the 1997 Regular Session of the Louisiana Legislature (R.S. 22:215.11), regarding benefits for mammography, Pap tests, and prostate examination and testing. Accordingly, the Plan Document of Benefits for the State Employees Group Benefits Program is hereby amended in the following particulars:

Amend Article 3, Section I, Subsection F, Paragraph 29, to read as follows:

F. Eligible Expenses

The following shall be considered eligible expenses, subject to applicable limitations of the Fee Schedule and the Schedule

of Benefits, under the Comprehensive Medical Benefits when prescribed by a *physician* and *medically necessary* for the *treatment* of a *covered person*:

\* \* \*

29. Not subject to the annual deductible, one Pap test for cervical cancer per calendar year and screening mammographic examinations performed according to the following schedule:

- a. one baseline mammogram during the five-year period a person is 35-39 years of age;
- b. one mammogram every two calendar years for any person who is 40-49, or more frequently if recommended by a physician;
- c. one mammogram every twelve months for any person who is 50 years of age or older;

\* \* \*

Amend Article 3, Section I, Subsection F, by adding a new Paragraph, designated as Paragraph 37, to read as follows:

\* \* \*

37. Not subject to the annual deductible, testing for detection of prostate cancer, including digital rectal examination and prostate-specific antigen testing, once every twelve months for men over the age of fifty years, and as medically necessary for men over the age of forty years;

\* \* \*

Jack W. Walker, Ph.D.  
Chief Executive Officer

9811#038

### DECLARATION OF EMERGENCY

**Office of the Governor  
Division of Administration  
State Land Office**

Wax Lake Waterfowl Hunting Season—1998-1999

The Division of Administration, State Land Office, has adopted the following emergency rule in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., which emergency rule will be effective November 15, 1998 and remain in effect for 120 days or until finalized as a rule, whichever comes first.

Emergency adoption is necessary because of a dispute between the State of Louisiana and Miami Corporation over the ownership of waterbottoms and accretion areas generally between the north end of Wax Lake and the mouth of Little Wax Bayou. Miami Corporation has previously granted hunting leases to various parties in this area; and the State previously posted signs in this area evidencing the State's claims, leading some members of the public to assume that the area was open to unlimited hunting and other access, including the right to construct permanent hunting blinds in the area. Problems exist with enforcement of trespass laws in that portion of the Wax Lake Area claimed by Miami Corporation and the State during duck hunting season, therefore both Miami Corporation and the State are united in their efforts to avoid any confrontation among armed hunters in this area, and

deem it advisable to create a uniform set of rules for use of the area during the opening hunting season.

### Emergency Rule

Effective November 15, 1998 and therefore, the State Land Office adopts the following rules to govern use of the area of Wax Lake claimed by the State for hunting during the duration of the 1998-1999 waterfowl hunting season.

1. For purposes of these regulation, "Wax Lake Area" shall include lands and waterbottoms within Section 34, 35, 44 and 45, Township 16 South, Range 10 East, St. Mary Parish, said area generally lying between the north limit of Wax Lake and the mouth of Little Wax Bayou. The lands and waterbottoms within the Wax Lake Area are subject to competing claims of the State and private landowners.

2. No one shall use marsh buggies within the Wax Lake Area. Air boats shall be allowed within the channel of Wax Lake Outlet only.

3. Certain improvements have been placed on the area by parties claiming through private landowners. Pending resolution of the title disputes between the State and those landowners, those improvements may remain in place, and any new permanent improvements shall be spaced a minimum of 500 feet from any existing or newly constructed improvements. All blinds, stands, or other improvements placed on the lands or waterbottoms for use in hunting shall be removed upon termination of the legal hunting seasons. Other than such temporary hunting blinds as may be constructed for personal use, no party shall construct any buildings, levees, dams, fences, or other structures or facilities on the lands or waterbottoms within the Wax Lake Area, nor dredge or dig any additional canals, ditches, or ponds thereon or otherwise change or alter the premises in any manner.

4. No member of the public is allowed to "stake a claim" to any particular location within areas owned or claimed by the State of Louisiana for any purpose. Construction of permanent blinds shall not give such party any right to exclude others.

Mark C. Drennen  
Commissioner

9811#044

### DECLARATION OF EMERGENCY

**Department of Health and Hospitals  
Board of Veterinary Medicine**

Ketamine—Usage and Storage  
(LAC 46:LXXXV.704)

The Board of Veterinary Medicine has adopted the following Emergency Rule, effective October 16, 1998, in accordance with the provisions of the Administrative Procedure Act, R.S. 49:953(B), and the Veterinary Practice Act, La. R.S. 37:1518 et seq., and it shall be in effect for the maximum period allowed by law.

By act of the legislature, effective June 16, 1998, ketamine hydrochloride is a schedule III controlled dangerous substance in Louisiana. Prior to this act, ketamine was a drug available

to and used by animal control personnel to immobilize aggressive and dangerous animals. As a scheduled drug, only licensed practitioners who hold a valid controlled dangerous substances license may administer or dispense ketamine. Under current law and regulations, an animal control agency must have a licensed veterinarian readily available and on-site to administer ketamine to dangerous animals. Many parishes of the state are unable to obtain the services of a veterinarian for this purpose. Therefore, feral, diseased, and vicious animals which pose a risk to public health and safety may escape capture. In the case of some animals, ketamine (sometimes in combination with non-controlled drugs) is the preferred drug for restraint or capture. In addition, animal control agency personnel may be placed at greater risk from dangerous animals because of their lack of access to ketamine.

To protect the public health and safety, the board has amended LAC 46.LXXXV.704.B to include ketamine hydrochloride as a controlled substance which an animal control agency may use for the sole purpose of animal capture and restraint, so long as a licensed veterinarian who possesses a state controlled dangerous substance license at the shelter location where the drugs will be stored and administered agrees to be responsible for the ketamine used. Section 704.B prescribes the conditions under which ketamine is used and stored.

#### **Title 46**

### **PROFESSIONAL AND OCCUPATIONAL STANDARDS**

#### **Part LXXXV. Veterinarians**

#### **Chapter 7. Veterinary Practice**

#### **§704. Consulting and Providing Legend and Certain Controlled Substances**

A.1. - 5. ...

B. Telazol (Tiletamine HCL and Zolazepam HCL) and Ketamine (Ketamine HCL)

1. When an animal control agency which is operated by a state or local governmental agency or which is operated by any duly incorporated humane society which has a contract with a local governmental agency to perform animal control services on behalf of the local governmental agency seeks to administer the controlled substances Telazol (tiltamine HCL and zolazepam HCL) or Ketamine (ketamine HCL), to an animal for the sole purpose of animal capture and/or animal restraint, the animal control agency must have a staff or consulting veterinarian who is licensed to practice veterinary medicine by the Board of Veterinary Medicine, and who is registered with the Drug Enforcement Administration (DEA) and licensed by the state controlled dangerous substances program at the shelter location where the drugs will be stored and administered, who obtains and who is responsible for the Telazol (tiletamine HCL and zolazepam HCL) or Ketamine (ketamine HCL) used.

2. A storage and use plan for Telazol (tiletamine HCL and zolazepam HCL) and Ketamine (ketamine HCL) which meets or exceeds the requirements of all federal or state drug enforcement agencies (including storage of controlled substances in a securely locked, substantially constructed cabinet and the keeping of a perpetual inventory as required by LAC 48:Chapter 39) and the record keeping requirements of

this chapter shall be submitted to the Board of Veterinary Medicine for approval.

a. This usage plan shall include a requirement that each use of Telazol (tiletamine HCL and zolazepam HCL) and Ketamine (ketamine HCL) shall be documented for review by the licensed veterinarian responsible for the purchase and inventory of that drug.

b.i - vi. ...

c. This usage plan shall include a requirement that a review of each use of Telazol (tiletamine HCL and zolazepam HCL) and Ketamine (ketamine HCL) shall be made by the responsible veterinarian and that said veterinarian shall initial the usage log entries to indicate this review. A review of the usage plan shall be made at least quarterly and the quantities of the drug used and on hand shall be tallied and authenticated. Any variance shall be noted in the log and steps should be taken and documented to correct the problem.

d. This usage plan shall include a requirement that any removal of Telazol (tiletamine HCL and zolazepam HCL) or Ketamine (ketamine HCL) from the securely locked, substantially constructed cabinet shall be in minimal amounts, shall be maintained in a locked container when not in use, and shall be documented in a manner to include, but not be limited to:

i. - iv. ...

C. ...

D. Section 704 does not pertain to any controlled substances listed in any DEA classification schedule or state of Louisiana classification schedule, except Telazol (tiletamine HCL and zolazepam HCL) and Ketamine (ketamine HCL). This section specifically does not apply to sodium pentobarbital, which is regulated for animal control agency use in R.S. 37:1551-1558.

E. - F. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1518 et seq.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 20:666 (June 1994), amended LR 24:334 (February 1998), LR 25:

Charles B. Mann  
Executive Director

9811#002

### **DECLARATION OF EMERGENCY**

#### **Department of Revenue Tax Commission**

Ad Valorem Tax  
(LAC 61:V.303, 703, 907, 1103, 1305, 1307, 1503, 2301, 2303, 2503, 2703-2707, 3101-3105, 3501, and 3503)

The Louisiana Tax Commission, at its meeting of November 5, 1998, 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, 1999. Cost indexes required to finalize these assessment tables are not available to this office until late October, 1998. The effective date of this emergency rule is January 1, 1999.

**Title 61**

**REVENUE AND TAXATION**

**Part V. Ad Valorem Taxation**

**Chapter 3. Real and Personal Property**

**§303. Real Property**

\* \* \*

C. The Louisiana Tax Commission has ordered all property to be reappraised in all parishes for the 2000 tax year. Property is to be valued as of January 1, 1999, in Orleans Parish the same as applies to property in all other parishes.

\* \* \*

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

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 7:44 (February 1981), amended by the Department of Revenue and Taxation, Tax Commission, LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:764 (December 1987), LR 16:1063 (December 1990), LR 17:611 (June 1991), LR 21:186 (February 1995), amended by the Department of Revenue, Tax Commission, LR 25:

**Chapter 7. Watercraft**

**§703. Tables—Watercraft**

A. Floating Equipment—Motor Vessels

Floating Equipment—Motor Vessels				
Cost Index (Average)		Average Economic Life 12 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
1998	1.000	1	94	.94
1997	1.009	2	87	.88
1996	1.025	3	80	.82
1995	1.041	4	73	.76
1994	1.078	5	66	.71
1993	1.108	6	58	.64
1992	1.130	7	50	.57
1991	1.144	8	43	.49
1990	1.167	9	36	.42
1989	1.198	10	29	.35
1988	1.262	11	24	.30
1987	1.316	12	22	.29
1986	1.335	13	20	.27

B. Floating Equipment—Barges (Nonmotorized)

Floating Equipment—Barges (Nonmotorized)				
Cost Index (Average)		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
1998	1.000	1	97	.97
1997	1.009	2	93	.94
1996	1.025	3	90	.92
1995	1.041	4	86	.90
1994	1.078	5	82	.88
1993	1.108	6	78	.86
1992	1.130	7	74	.84
1991	1.144	8	70	.80
1990	1.167	9	65	.76
1989	1.198	10	60	.72
1988	1.262	11	55	.69
1987	1.316	12	50	.66
1986	1.335	13	45	.60
1985	1.348	14	40	.54
1984	1.368	15	35	.48
1983	1.405	16	31	.44
1982	1.430	17	27	.39
1981	1.497	18	24	.36
1980	1.652	19	22	.36
1979	1.817	20	21	.38
1978	1.986	21	20	.40

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 and 10:925 (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:

**Chapter 9. Oil and Gas Properties**

**§907. Tables—Oil and Gas**

A. The cost-new schedules below cover only that portion of the well subject to ad valorem taxation. Economic and/or functional obsolescence is a loss in value of personal property above and beyond physical deterioration. Upon a showing of

evidence of such loss, substantiated by the taxpayer in writing, economic or functional obsolescence may be given.

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

Table 907.A-1 Oil, Gas and Associated Wells Region 1—North Louisiana				
Producing Depths	Cost—New by depth, per foot		15 percent of Cost—New by depth, per foot	
	\$Oil	\$Gas	\$Oil	\$Gas
	0 - 1,249 ft.	8.05	9.33	1.21
1,250 - 2,499 ft.	8.52	8.36	1.28	1.25
2,500 - 3,749 ft.	10.50	9.78	1.58	1.47
3,750 - 4,999 ft.	12.50	13.62	1.88	2.04
5,000 - 7,499 ft.	18.30	20.16	2.75	3.02
7,500 - 9,999 ft.	20.58	31.09	3.09	4.66
10,000 -12,499 ft.	28.53	38.51	4.28	5.78
12,500 -Deeper ft.	N/A	89.26	N/A	13.39

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

Table 907.A-2 Oil, Gas and Associated Wells Region 2—South Louisiana				
Producing Depths	Cost—New by depth, per foot		15 percent of Cost—New by depth, per foot	
	\$Oil	\$Gas	\$Oil	\$Gas
	0 - 1,249 ft.	35.01	53.46	5.25
1,250 - 2,499 ft.	24.47	52.50	3.67	7.88
2,500 - 3,749 ft.	24.98	43.97	3.75	6.60
3,750 - 4,999 ft.	34.58	39.64	5.19	5.95
5,000 - 7,499 ft.	26.82	41.09	4.02	6.16
7,500 - 9,999 ft.	34.09	38.90	5.11	5.84
10,000 -12,499 ft.	40.36	46.76	6.05	7.01
12,500 -14,999 ft.	59.15	66.20	8.87	9.93
15,000 -17,499 ft.	81.39	83.76	12.21	12.56
17,500 -19,999 ft.	98.40	128.14	14.76	19.22
20,000 -Deeper ft.	80.94	161.47	12.14	24.22

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

Table 907.A-3 Oil, Gas and Associated Wells Region 3—Offshore State Waters*				
Producing Depths	Cost—New by depth, per foot		15 percent of Cost—New by depth, per foot	
	\$Oil	\$Gas	\$Oil	\$Gas
	0 - 1,249 ft.	N/A	137.38	N/A
1,250 - 2,499 ft.	196.33	283.36	29.45	42.50
2,500 - 3,749 ft.	77.19	238.19	11.58	35.73
3,750 - 4,999 ft.	158.19	126.88	23.73	19.03
5,000 - 7,499 ft.	113.26	121.29	16.99	18.19
7,500 - 9,999 ft.	96.21	112.60	14.43	16.89
10,000 -12,499 ft.	99.01	115.66	14.85	17.35
12,500 -14,999 ft.	120.69	129.02	18.10	19.35
15,000 -17,499 ft.	180.07	130.22	27.01	19.53
17,500 -Deeper ft.	393.40	157.21	59.01	23.58

\*As classified by Louisiana Office of Conservation.

A.4. - B.1. ...

2. Serial Number to Percent Good Conversion Chart

Table 907.B-2 Serial Number to Percent Good Conversion Chart			
Year	Beginning Serial Number	Ending Serial Number	25 Year Life Percent Good
1998	221596	Higher	96
1997	220034	221595	92
1996	218653	220033	88
1995	217588	218652	84
1994	216475	217587	80
1993	215326	216474	76
1992	214190	215325	72
1991	212881	214189	68
1990	211174	212880	64
1989	209484	211173	60
1988	207633	209483	56
1987	205211	207632	52
1986	202933	205210	48
1985	197563	202932	44
1984	189942	197562	40
1983	184490	189941	36
1982	179370	184489	32
1981	Lower	179369	29*
VAR.	900000	Higher	50

\*Reflects residual or floor rate.

Note: For any serial number categories not listed above, use year well completed to determine appropriate percent good. If spud date is later than year indicated by serial number; or, if serial number is unknown, use spud date to determine appropriate percent good.

3. Adjustments for Allowance of Economic Obsolescence

a. All wells producing 10 bbls oil or 250 mcf gas, or less, per day, as well as all active service wells (i.e. injection, salt water disposal, water source, etc.) shall be allowed a 40 percent reduction. Taxpayer shall provide the assessor with the proper Louisiana Office of Conservation forms to document claim for such reduction.

b. All inactive (shut-in) wells shall be allowed a 70 percent reduction.

c. Deduct any additional obsolescence that has been appropriately documented by the taxpayer, as warranted, to reflect fair market value.

d. All oil and gas property assessments may be based on an individual cost basis.

e. Sales, properly documented, should be considered by the assessor as fair market value, provided the sale meets all tests relative to it being a valid sale.

C.1. - 3. ...

4. The cost-new values listed below are to be adjusted to allow depreciation by use of the appropriate percent good listed in Table 907.B-2. The average age of the well/lease/field will determine the appropriate year to be used for this purpose.

5. Economic and/or functional obsolescence is a loss in value of personal property above and beyond physical deterioration. Upon a showing of evidence of such loss, substantiated by the taxpayer in writing, economic or functional obsolescence may be given.

6. Sales, properly documented, should be considered by the assessor as fair market value, provided the sale meets all tests relative to it being a valid sale.

**Table 907.C-1  
Surface Equipment**

\* \* \*

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:

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

**A.1. Land Rigs**

<b>Table 1103.A Land Rigs</b>		
<b>Depth 0 to 7,000 ft.</b>		
<b>Depth (ft.)</b>	<b>Fair Market Value</b>	<b>Assessment</b>
3,000	\$ 141,400	\$ 21,200
4,000	186,200	27,900
5,000	226,500	34,000
6,000	266,800	40,000
7,000	298,500	44,800
<b>Depth 8,000 to 10,000 ft.</b>		
<b>Depth (ft.)</b>	<b>Fair Market Value</b>	<b>Assessment</b>
8,000	\$ 327,200	\$ 49,100
9,000	360,000	54,000
10,000	405,600	60,800
<b>Depth 11,000 to 15,000 ft.</b>		
<b>Depth (ft.)</b>	<b>Fair Market Value</b>	<b>Assessment</b>
11,000	\$ 451,100	\$ 67,700
12,000	503,000	75,400
13,000	556,800	83,500
14,000	719,400	107,900
15,000	708,100	106,200
<b>Depth 16,000 to 20,000 ft.</b>		
<b>Depth (ft.)</b>	<b>Fair Market Value</b>	<b>Assessment</b>
16,000	\$ 796,900	\$ 119,500
17,000	851,600	127,800
18,000	895,100	134,200
19,000	948,300	142,200
20,000	1,030,500	154,600
<b>Depth 21,000 + ft.</b>		
<b>Depth (ft.)</b>	<b>Fair Market Value</b>	<b>Assessment</b>
21,000	\$ 1,112,700	\$ 166,900
25,000 +	1,441,400	216,200

\* \* \*

B. Jack-Ups

Table 1103.B Jack-Ups			
Type	Water Depth Rating	Fair Market Value	Assessment
IC	0 - 199 ft.	\$ 10,330,000	\$ 1,549,950
	200 - 299 ft.	17,500,000	2,625,000
	300 - up ft.	35,300,000	5,295,000
IS	0 - 199 ft.	4,500,000	675,000
	200 - 299 ft.	8,000,000	1,200,000
	300 - up ft.	13,510,000	2,026,500
MC	0 - 100 ft.	1,975,000	296,250
	101 - 199 ft.	1,625,000	243,750
	200 - 250 ft.	20,670,000	3,100,500
MS	0 - 250 ft.	700,000	105,000
	250 - up ft.	20,670,000	3,100,500

IC - Independent Leg Cantilever  
 IS - Independent Leg Slot  
 MC - Mat Cantilever  
 MS - Mat Slot

C. Semisubmersible Rigs

Table 1103.C Semisubmersible Rigs		
Water Depth Rating	Fair Market Value	Assessment
0 - 800 ft.	\$ 45,700,000	\$ 6,855,000
801 - 1,800 ft.	81,875,000	12,280,000
1,801 - 2,500 ft.	120,000,000	18,000,000
2,501 - up Ft.	150,000,000	22,500,000

D. Well Service Rigs—Land Only (Good Condition)

Table 1103.C Well Service Rigs—Land Only (Good Condition)		
Engine Rated H.p.	Fair Market Value	Assessment
220	\$ 88,000	\$ 13,200
300	99,000	14,800
400	126,500	18,900
500 +	165,000	24,700

\* \* \*

E. Consideration of Obsolescence

1. Functional obsolescence is a loss in value of personal property above and beyond physical deterioration. Upon a showing of evidence of such loss, substantiated by the taxpayer in writing, functional obsolescence may be given.

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:

**Chapter 13. Pipelines**

**§1305. Reporting Procedures**

\* \* \*

E. Refer to current cost tables (1307.A and 1307.B) and depreciation guidelines (Table 1307.C) adopted by the Louisiana Tax Commission. Yearly depreciation will be allowed, according to actual age, on an economic life of 25 years, however, as long as pipeline is in place and subject to operation, the remaining percent good shall not be lower than the percentage for an actual age of 18 years.

F. Assessment will be based on fair market value (refer to column on LAT Form 14) unless taxpayer provides evidence that conditions exist that warrant change. Economic and/or functional obsolescence is a loss in value of personal property above and beyond physical deterioration. Upon a showing of evidence of such loss, substantiated by the taxpayer in writing, economic or functional obsolescence may be given.

G. Economic obsolescence may be recognized with a service factor calculated using the following formula and table:

$$Service\ Factor = \left( \frac{Actual\ Throughput}{Rated\ Capacity} \right)^{0.6}$$

This service factor represents remaining utility for the pipeline and may be applied in addition to normal depreciation.

Table 1305 Service Factor (Remaining Utility) Conversion Chart		
Throughput/Capacity Percentage	Obsolescence Percentage	Service Factor Percentage
95	3	97
90	6	94
85	9	91
80	13	87
75	16	84
70	19	81
65	23	77
60	26	74
55	30	70
50	34	66
45	38	62

40	42	58
35	47	53
30	51	49
25	56	44
20	62	38
15 or less	65*	35*

\*Reflects residual or floor rate.

1. First, divide Actual Throughput by Rated Capacity to determine the percentage.

2. Then, find that percentage in Column 1 (round to nearest five percent) and multiply the depreciated cost-new assessed value of the pipeline by the percentage indicated in Column 3 to allow the amount of economic obsolescence indicated in Column 2.

\* \* \*

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

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:940 (November 1984), LR 17:1213 (December 1991), amended by the Department of Revenue, Tax Commission, LR 24:488 (March 1998), LR 25:

**§1307. Pipeline Transportation Tables**

\* \* \*

C. Pipeline Transportation Allowance for Physical Deterioration (Depreciation)

Table 1307.C Pipeline Transportation Allowance for Physical Deterioration (Depreciation)	
Actual Age	Percent Good

\* \* \*

18 and older	29*
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\*Reflects residual or floor rate.

Note: See §1305.G for method of recognizing economic obsolescence.

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:

**Chapter 15. Aircraft**

**§1503. Aircraft (Including Helicopters) Table**

Aircraft

Table 1503 Aircraft (Including Helicopters)				
Cost Index (Average)		Average Economic Life (10 Years)		
Year	Index	Effective Age	Percent Good	Composite Multiplier
1998	1.000	1	92	.92
1997	1.009	2	84	.85
1996	1.025	3	76	.78
1995	1.041	4	67	.70
1994	1.078	5	58	.63
1993	1.108	6	49	.54
1992	1.130	7	39	.44
1991	1.144	8	30	.34
1990	1.167	9	24	.28
1989	1.198	10	21	.25
1988	1.262	11	20	.25

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:

**Chapter 23. Insurance Companies**

**§2301. Guidelines for Ascertaining the Fair Market Value of Insurance Companies**

A. The Tax Commission will assess insurance companies with a taxable situs within the state of Louisiana at 15 percent of the average monthly amount of direct premiums written during the previous year.

B. Credit assessments of insurance companies shall be allocated to the parish where the company's official domicile is registered and/or recorded or, lacking same, to the parish of

domicile of its designated principal agent pursuant to R.S. 47:1952(C).

C. ...

AUTHORITY NOTE: Promulgated in accordance with La. Constitution of 1974, Article VII, Section 21, R.S. 47:1709, 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 15:1097 (December 1989), LR 20:198 (February 1994), amended by the Department of Revenue, Tax Commission, LR 25:

**§2303. Exemption of Life Insurance Companies and Other Insurance Premiums**

Life insurance companies and accident and health premiums are exempted from ad valorem taxation by Louisiana statute. In addition, national flood plan and multiple peril crop premiums are exempt by virtue of their being programs underwritten by the United States government.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1954.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended by the Department of Revenue, Tax Commission, LR 25:

**Chapter 25. General Business Assets**

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

\* \* \*

**B. Cost Indices**

Table 2503.B Cost Indices		
Year	National Average 1926 = 100	January 1, 1998 = 100*
1998	1061.8	1.000
1997	1052.7	1.009
1996	1036.0	1.025
1995	1020.4	1.041
1994	985.0	1.078
1993	958.0	1.108
1992	939.8	1.130
1991	928.5	1.144
1990	910.2	1.167
1989	886.5	1.198
1988	841.4	1.262
1987	806.9	1.316
1986	795.4	1.335
1985	787.9	1.348
1984	776.4	1.368
1983	755.8	1.405
1982	742.4	1.430
1981	709.2	1.497
1980	642.8	1.652
1979	584.4	1.817

1978	534.7	1.986
1977	497.1	2.136
1976	472.1	2.249
1975	444.3	2.390
1974	398.4	2.665
1973	344.1	3.086

\*Reappraisal Date: January 1, 1998 - 1061.8 (Base Year)

\* \* \*

**D. Composite Multipliers**

Table 2503.D Composite Multipliers 1999 (2000 Orleans Parish)								
Age	3 Yr	5 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr
1	.70	.85	.90	.92	.94	.95	.97	.98
2	.49	.70	.80	.85	.88	.91	.94	.96
3	.35	.53	.69	.78	.82	.87	.92	.95
4	.21	.35	.56	.70	.76	.82	.90	.94
5		.25	.46	.63	.71	.79	.88	.94
6		.22	.37	.54	.64	.75	.86	.93
7			.29	.44	.57	.70	.84	.92
8			.25	.34	.49	.63	.80	.89
9			.23	.28	.42	.57	.76	.88
10				.25	.35	.52	.72	.85
11				.25	.30	.47	.69	.86
12					.29	.41	.66	.84
13					.27	.35	.60	.80
14						.31	.54	.75
15						.29	.48	.71
16						.28	.44	.67
17							.39	.63
18							.36	.58
19							.36	.56
20							.38	.55
21							.40	.52
22								.49
23								.47
24								.48
25								.53
26								.62

\* \* \*

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:

**Chapter 27. Guidelines For Application, Classification and Assessment of Land Eligible To Be Assessed At Use Value**

**§2703. Eligibility Requirements and Application for Use Value Assessment**

\* \* \*

**Form 2703  
Application For  
Use Value Assessment**

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Description: \_\_\_\_\_

Application is hereby made for a Use Value Assessment on the above land, which is at least three acres in size or has produced an average annual gross income of at least \$2,000 in one or more of the designated classifications for four years preceding this application.

I hereby certify that this land is (mark type(s) of use):

\_\_\_\_\_ devoted to production for sale of agricultural or horticultural products in reasonable commercial quantities, or under contract with a government agency restricting its use for such production.  
\_\_\_\_\_ acreage

\_\_\_\_\_ devoted to production of timber or timber products in reasonable commercial quantities, or has had forest tree cover within the last three years and is not developed or devoted to a non-forest use, or is under contract with a government agency restricting its use for timber production.  
\_\_\_\_\_ acreage

\_\_\_\_\_ marshland is wetland not devoted to agricultural, horticultural or timber purposes.  
salt water marsh \_\_\_\_\_ acreage  
brackish water marsh \_\_\_\_\_ acreage  
fresh water marsh \_\_\_\_\_ acreage

This application shall apply for the following four year period:  
\_\_\_\_\_  
\_\_\_\_\_

In the event this land ceases to meet the requirements for a Use Value assessment, I will so notify the assessor of this parish within 60 days.

\_\_\_\_\_  
Landowner

To Be Completed by Assessor:  
Class \_\_\_\_\_ Acres \_\_\_\_\_

Approved By: \_\_\_\_\_  
Assessor \_\_\_\_\_  
Parish of \_\_\_\_\_  
Date \_\_\_\_\_

**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:

**§2705. Classification**

\* \* \*

Acadia	Grant	Sabine
Allen	Iberia	St. Bernard
Ascension	Iberville	St. Charles
Assumption	Jefferson	St. Helena
Avoyelles	Lafayette	St. James
Bossier	Lafourche	St. John
Caddo	LaSalle	St. Landry
Calcasieu	Lincoln	St. Martin
Caldwell	Livingston	St. Mary
Cameron	Madison	St. Tammany
Catahoula	Morehouse	Tangipahoa
Claiborne	Natchitoches	Tensas
Concordia	Orleans	Terrebonne
DeSoto	Ouachita	Union
East Baton Rouge	Pointe Coupee	Vermilion
East Carroll	Rapides	Washington
Evangeline	Red River	West Baton Rouge
Franklin	Richland	West Carroll

\* \* \*

**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), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 25:

**§2707. Map Index Table**

<b>Table 2707 Map Index Listing of General Soil Maps and Modern Soil Surveys For The State of Louisiana Published By U.S. Dept. of Agriculture, Natural Resources Conservation Service In Cooperation With Louisiana Agricultural Experiment Station</b>			
Parish	Date (General)	Map Number (General)	Date Published or Status (Modern)

\* \* \*

Sabine	Apr. 1970	4-R-29238	July 1997
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\* \* \*

Union	Nov. 1971	4-R-17133-A	Nov. 1997
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\* \* \*

Washington	Nov. 1971	4-R-17437-A	Sept. 1997
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\* \* \*

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 and R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 3:290 (June 1977), amended by the Department of Revenue and Taxation, Tax Commission, LR 10:946 (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 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 25:

**Chapter 31. Public Exposure of Assessments; Appeals**  
**§3101. Public Exposure of Assessments, Appeals to the Board of Review and Board of Review Hearings**

\* \* \*

D. Each assessor will make any determined changes to the assessment list during the public exposure period, and shall certify the assessment lists to the parish Board of Review within three business days of the final exposure date. The Orleans Parish Assessors shall certify their assessment lists to the Board of Review on or before the tenth business day after August 15.

\* \* \*

J. The determination of the Board of Review shall be final unless appealed, in writing, to the Tax Commission within 10 business days after notice of the determination is postmarked or is delivered by hand to the taxpayer and/or to the assessor. Either or both parties may appeal the Board of Review decision to the Tax Commission.

\* \* \*

AUTHORITY NOTE: Promulgated in accordance with 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 13:188 (March 1987), LR 13:764 (December 1987), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:492 (March 1998), LR 25:

**§3103. Appeals to the Louisiana Tax Commission**

A. The Tax Commission or its designated representative, as provided by law, shall consider the appeal of any taxpayer or assessor dissatisfied with the determination of the local Board of Review hearing. The appeal shall be filed with the commission within 10 business days after the Board of Review's written decision is postmarked or delivered by hand. The assessor shall confirm to the Tax Commission that the Board of Review has issued a written determination to each taxpayer and to the assessor's office, as required in §3101.I.

B. ...

1. Filing of written appeals (Form 3103.A) to the Tax Commission may be submitted by facsimile transmission within the 10 day filing period. Such filing shall be deemed complete at the time that the facsimile transmission is received, provided that the Tax Commission's staff acknowledges receipt of same, by way of facsimile return to the sender on the same day that the said appeal transmission

has been received. The facsimile filing shall not include any exhibits associated with the filing. The original appeal form with all required copies and required exhibits shall be submitted to the Tax Commission within five business days, exclusive of legal holidays, after the Tax Commission has received the facsimile appeal form; otherwise the facsimile filing shall have no force or effect.

C. All pleadings shall be limited to the assessment/fair market values appealed to the Board of Review and shall contain four sets of the following documents and shall be submitted to the commission, with a copy to the assessor or taxpayer 10 days prior to the scheduled appeal hearing:

1. name under which the property is assessed;
2. description of the property;
3. determination of the Board of Review;
4. a prayer stating the type of relief, action or order desired by the pleader;
5. documents of evidence presented to the Board of Review supporting the claim; and
6. a list of witnesses who may be called and the anticipated time of presentation of the case.

\* \* \*

M. Documents and papers offered into evidence for a hearing before the commission shall be marked as exhibits. Exhibits offered by a taxpayer shall be marked "Exhibit Taxpayer \_\_\_\_" and shall be consecutively numbered. The taxpayer shall, at the time an exhibit is offered, state whether the exhibit contains information not furnished to the assessor before the end of the period for public exposure of the assessment lists. Exhibits offered by the assessor shall be marked "Exhibit Assessor \_\_\_\_" and shall be consecutively numbered. Four copies of all exhibits shall be provided to the commission, with a copy to the opposing party, 10 days prior to the scheduled appeal. Exhibits offered by the commission or its staff representative shall be marked "Exhibit Tax Commission \_\_\_\_" and shall be consecutively numbered.

N. At the close of evidence, each side will be allowed a reasonable amount of time to argue its case. This time will be allotted by the chairman or hearing officer.

\* \* \*

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:

**§3105. Practice and Procedure For Public Service Properties Hearings**

\* \* \*

C. Ten days prior to said hearings, the protesting taxpayer shall file a signed, written statement (Form 3105.A), 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.

\* \* \*

O. A protesting taxpayer, with leave of the commission or hearing officer, may present prepared deposition testimony of a witness upon direct examination, either narrative or questions and answers form; which shall be incorporated into the record as if read by the witness being sworn and identifying the same. Such witness shall be subject to cross-examination. Four copies of the prepared deposition shall be filed with the commission, as required in §3105.C.

\* \* \*

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:

### **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, 1996, and ending on June 30, 1999, in connection with services performed by the Tax Commission as follows:

A.1. - D. ...

1. A \$75 fee to be levied for the receipt of a printed copy of the Louisiana Tax Commission Real/Personal Property Rules and Regulations manual to be paid by the requesting party.

\* \* \*

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:

#### **§3503. Homestead Exemptions**

A. - C.5.a. ...

b. A residential lessee shall be entitled to a credit against any ad valorem tax imposed relative to the residence property, in an amount equal to the amount of tax applicable on property with an assessed valuation of \$7,500 or the actual amount of tax, whichever is less, provided the residential lessee is not otherwise entitled to the homestead exemption (R.S. 47:1710).

\* \* \*

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:

Malcolm B. Price, Jr.  
Chairman

9811#069

## **DECLARATION OF EMERGENCY**

### **Department of Social Services Office of Family Support**

#### **Food Stamps—Collection Methods and Penalties (LAC 67:III.2005)**

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 correct an error in LAC 67:III. 2005.B.4 effective November 18, 1998.

Public Law 104-193, the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, set forth guidelines concerning the ineligibility of certain individuals making fraudulent statements with respect to identity *or* residence. When the rule was promulgated by Office of Family Support (OFS), it incorrectly stated identity *and* residence which is more restrictive than provided by the law. Therefore, this emergency rule is necessary to avoid federal sanctions or penalties which could be imposed as a result of that error.

It is necessary to extend the original emergency rule of July 20, 1998 since it is effective for a maximum of 120 days and will expire before the final rule takes effect.

#### **Title 67**

#### **SOCIAL SERVICES**

#### **Part III. Office of Family Support**

#### **Subpart 3. Food Stamps**

#### **Chapter 19. Certification of Eligible Households**

#### **Subchapter P. Recovery of Overissued Food Stamp Benefits**

#### **§2005. Collection Methods and Penalties**

A. - B.1.- 3. ...

4. An individual shall be ineligible to participate for 10 years if found to have made a fraudulent statement or representation with respect to identity or residence in order to receive multiple benefits simultaneously.

C. - D. ...

AUTHORITY NOTE: Promulgated in accordance with F.R. 48:6837 et seq., P.L. 97-35, 97-253, 101-624 §1746, and 102-237 §911, 7 CFR 272, 273, 276 and 277, P.L. 103-66, P.L. 104-193, P.L. 104-134, 7 CFR 3 Subpart B.

HISTORICAL NOTE: Promulgated by the Department of Health and Human Resources, Office of Family Security, LR 9:323 (May 1983), amended by the Department of Social Services, Office of Family Support, LR 18:1133 (October 1992), LR 20:391 (April 1994), LR 20:780 (July 1994), LR 20:899 (August 1994), LR 20:990 (September 1994), LR 20:1362 (December 1994), LR 21:189 (February 1995), LR 22:584 (July 1996), LR 23:83 (January 1997), LR 23:1710 (December 1997), LR 25:

Madlyn B. Bagneris  
Secretary

9811#067