

Emergency Rules

DECLARATION OF EMERGENCY

Department of Economic Development Racing Commission

Parlay Wagering (LAC 35:XIII.Chapter 119)

The Louisiana State Racing Commission is exercising the emergency provisions of the Administrative Procedure Act, R.S. 49:953(B), and pursuant to the authority granted under R.S. 4:141 et seq., adopts the following emergency rule (chapter) effective November 11, 1999, and it shall remain in effect for 120 days or until this rule takes effect through the normal promulgation process, whichever comes first.

The Louisiana State Racing Commission finds it necessary to adopt this rule chapter to provide for conditions and provisions of parlay wagering on win, place and show bets, and to further promote racing by offering a new form of pari-mutuel wagering, potentially producing additional income for the racing associations and the state.

Title 35

HORSE RACING

Part XIII. Wagering

Chapter 119. Parlay Wagering

§11901. Series of Wagers

The parlay is not a separate mutual pool, it is a series of wagers (consisting of legs) combining wagering entries in win, place or show pools. The initial amount wagered constitutes the wager on the first leg, and if successful, the payout from the first leg constitutes the wager on the second leg, etc.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:141 and R.S.4:149.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Racing Commission, LR 26:

§11903. Limitation of Wagers

A parlay wager is limited to win, place or show which have a corresponding pool conducted on the race selected. The wager must combine at least two races but not more than six races. The races in a parlay must be in chronological order but do not need to be consecutive races or combine the same type pool.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:141 and R.S.4:149.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Racing Commission, LR 26:

§11905. Combinations

A parlay wager may only be on one pool and one wagering interest per leg and cannot combine wagers on races on other days.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:141 and R.S.4:149.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Racing Commission, LR 26:

§11907. Breakage

Payouts included as wagers in subsequent races and the final payout to the parlay wagerer shall be broken to the nearest dime. Parlay breakage shall be reported separately and added to regular breakage at the end of the day for the purpose of taxation and distribution.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:141 and R.S.4:149.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Racing Commission, LR 26:

§11909. Payouts

Parlay payouts will be included as wagers in subsequent pools by the track operator so the amount of such wagers, including their impact on the wagering odds, will be displayed. Wager totals in such pools shall be displayed in truncated fashion, to the lowest dollar.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:141 and R.S.4:149.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Racing Commission, LR 26:

§11911. Cancellations

Parlay wagers may be cancelled by the ticket holder, in accordance with track policy, only before the start of the first parlay leg in which a parlay selection starts. Parlay wagers not cancelled must be completed or terminated by operation of these rules in order to be entitled to a payout.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:141 and R.S.4:149.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Racing Commission, LR 26:

§11913. Scratches

If a race, pool or wagering entry in a parlay is scratched, which includes an entry being declared a non-starter for wagering purposes, or a race or pool is cancelled, the parlay shall consist of the remaining legs. The parlay terminates if there are no remaining legs.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:141 and R.S.4:149.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Racing Commission, LR 26:

§11915. Coupled Entries and Fields

A wager on a coupled entry or field is considered a wager on the remaining part of the coupled entry or field if any part of the coupled entry or field starts for pari-mutuel purposes.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:141 and R.S.4:149.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Racing Commission, LR 26:

Albert M. Stall
Chairman

9912#006

DECLARATION OF EMERGENCY

Student Financial Assistance Commission Office of Student Financial Assistance

Tuition Opportunity Program for Students
(TOPS) Eligibility (LAC 28:IV.703; 803)

(Editor's Note: A portion of the following emergency rule, which appeared on page 1782 of the October 20, 1999 *Louisiana Register*, is being republished to correct a formatting error.)

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 (TOPS) (R.S. 17:3042.1 and R.S. 17:3048.1).

The emergency rules are necessary to implement changes to the TOPS rules 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. 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 September 14, 1999, 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 7. Tuition Opportunity Program for Students (TOPS) Opportunity; Performance and Honors Awards

§703. Establishing Eligibility

A. - A.4.g.i. ...

ii. for purposes of satisfying the requirements of §703.a.5.a.i, above, the following courses shall be considered equivalent to the identified core courses and may be substituted to satisfy corresponding core courses:

Core Curriculum Course

Physical Science
Algebra I, Algebra II and Geometry
Geometry, Trigonometry, Calculus,
or Comparable Advanced Mathematics
Fine Arts Survey
Western Civilization

Equivalent (Substitute) Course

General Science
Integrated Mathematics I, II and III
Pre-Calculus, Algebra III, Probability and
Statistics, Discrete Mathematics
Speech Debate (2 units)
European History

or

A.5.b. - G.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: Adopted by the Student Financial Assistance Commission, Office of Student Financial Assistance LR 17: 959 (October 1991), amended LR 22:338 (May 1996), LR 23:1648 (December 1997), LR 24:632 (April 1998), LR 24:1898

(October 1998), LR 25:2237 (December 1998), LR 25:257
(February 1999), LR 25:655 (April 1999), LR 26:

Jack L. Guinn
Executive Director

9912#014

DECLARATION OF EMERGENCY

Department of Environmental Quality Office of Environmental Assessment Environmental Planning Division

(Editor's Note: Section 2803 is being reprinted to correct an error in codification. This emergency rule originally ran in the November 20, 1999 *Louisiana Register* on pages 2140-2144.)

Privately Owned Sewage Treatments
(LAC 33:IX.2803)(WP035E1)

In accordance with the emergency provisions of the Administrative Procedure Act, R.S. 49:953(B), and under authority of R.S. 30:2011, the Secretary of the Department of Environmental Quality declares that an emergency action is necessary as a result of Act 399 of the 1999 Legislative Session, which required all privately-owned sewage treatment facilities, regulated by the Public Service Commission, to obtain financial security prior to receiving discharge authorization. This Act applies to any issuance, renewal, modification, or transfer of such permits after July 1, 1999, and mandates that the Department establish by rule the acceptable forms of financial security and the amount of financial security required for the various types and sizes of facilities. Therefore, after July 1, 1999, and until the necessary rule is in effect, the Department would be required to withhold all new discharge permits, renewal of existing, modification of existing, and transfers of existing discharge permits to all privately-owned, for-profit community sewage treatment facilities.

This is a renewal of Emergency Rule WP035E, adopted on July 1, 1999, and published in the *Louisiana Register* on July 20, 1999. The text of the July 1, 1999 rule has been revised.

The delays inherent in the normal rulemaking process would imperil public health, safety, and welfare by precluding the legal operation of some sewage treatment facilities subject to Act 399. The legal operation of those sewage treatment facilities is essential for the proper treatment of sewage, necessary to reduce disease-causing microorganisms and pollutants that are harmful to fish and other aquatic life. The cessation of operation of such a treatment facility, as would be required by law, would necessitate either bypassing the treatment facility (resulting in the discharge of untreated sewage) or blocking all flow of sewage through the collection system (rendering uninhabitable every building served by that system). The Department cannot ensure protection of public health,

welfare, and the environment without the issuance of discharge permits with proper effluent limitations and monitoring requirements.

The immediate impact of this rule is to give effect to the terms and conditions of Act 399, thus allowing the Department to continue regulating treated sanitary discharges from private treatment facilities which serve large segments of Louisiana's population.

This emergency rule is effective October 29, 1999, and shall remain in effect for a maximum of 120 days or until a final rule is promulgated, whichever comes first. For more information concerning WP035E1, you may contact the Regulation Development Section at (225) 765-0399. Adopted this 29th day of October, 1999.

Title 33

ENVIRONMENTAL QUALITY

Part IX. Water Quality Regulations

Chapter 23. The Louisiana Pollutant Discharge

Elimination System (LPDES) Program

Subchapter B. Permit Application and Special LPDES

Program Requirements

§2803. Acceptable Form of Financial Security

A. Financial security required by R.S. 30:2075.2 may be established by any one or a combination of the following mechanisms:

1. Surety Bond. The requirements of this Section may be satisfied by obtaining a surety bond that conforms to the following requirements:

a. the bond must be submitted to the department at the following address: Louisiana Department of Environmental Quality, Office of Management and Finance, Financial Services, Box 82231, Baton Rouge, LA 70884-2231;

b. the bond must be executed by the permittee and a corporate surety licensed to do business in Louisiana. The surety must, at a minimum, be among those listed as acceptable sureties on federal bonds in Circular 570 of the U.S. Department of the Treasury and be approved by the administrative authority;

c. under the terms of the bond, the surety will become liable on the bond obligation when the permit holder fails to perform as guaranteed by the bond;

d. under the terms of the bond, the surety may cancel the bond by sending notice of cancellation by certified mail to the permit holder and to the administrative authority at the address indicated in Subsection A.1.a of this Section. Cancellation may not occur, however, before 120 days have elapsed, beginning on the date that both the permit holder and the administrative authority receive the notice of cancellation, as evidenced by the return receipts; and

e. the wording of the surety bond must be identical to the following, except that material in brackets is to be replaced with the relevant information and the brackets deleted:

PERFORMANCE BOND

Date bond was executed: _____

Effective date: _____

Principal: [legal name and business address of permit holder or applicant]

Type of organization: [insert "individual," "joint venture," "partnership," or "corporation"]

State of incorporation: _____

Surety: [name(s) and business address(es)]

[Site identification number, site name, facility name, facility permit number, facility address, amount for each facility guaranteed by this bond]

Total penal sum of bond: \$ _____

Surety's bond number: _____

Know All Persons By These Presents That we, the Principal and Surety hereto, are firmly bound to the Louisiana Department of Environmental Quality in the above penal sum for the payment of which we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, provided that, where Sureties are corporations acting as cosureties, we, the Sureties, bind ourselves in such sum "jointly and severally" only for the purpose of allowing a joint action or actions against any or all of us and, for all other purposes, each Surety binds itself, jointly and severally with the Principal, for the payment of such sum only as is set forth opposite the name of such Surety, but if no limit of liability is indicated, the limit of liability shall be the full amount of the penal sum.

WHEREAS, said Principal is required, under the Louisiana Environmental Quality Act, La. R.S. 30:2001, et seq., to have a permit in order to discharge wastewater from the facility identified above; and

WHEREAS, the Principal is required by law to provide financial assurance for the conditions specified in LAC 33:IX.Chapter 23.Subchapter W, as a condition of the permit; and

THEREFORE, the conditions of this obligation are such that if the Principal shall faithfully perform, in a timely manner, the requirements of LAC 33:IX applicable to the facility for which this bond guarantees the requirements of LAC 33:IX, in accordance with the other requirements of the permit as such permit may be amended and pursuant to all applicable laws, statutes, rules, and regulations, as such laws, statutes, rules, and regulations may be amended;

OR, if the Principal shall provide other financial assurance as specified in LAC 33:IX.Chapter 23.Subchapter W and obtain written approval of the administrative authority of such assurance within 90 days after the date of notice of cancellation of this bond is received by both the Principal and the administrative authority, then this obligation shall be null and void; otherwise, it is to remain in full force and effect.

The Surety shall become liable on this bond obligation only when the Principal has failed to fulfill the conditions described hereinabove.

Upon notification by the administrative authority that the Principal has been found in violation of the requirements of LAC 33:IX or of its permit, for the facility for which this bond guarantees performances of the requirements of LAC 33:IX.Chapter 23.Subchapter W, the Surety shall either perform the requirements of LAC 33:IX.Chapter 23.Subchapter W, or place the closure amount guaranteed for the facility into the standby trust fund as directed by the administrative authority.

The Surety hereby waives notification of amendments to permit, applicable laws, statutes, rules, and regulations and agrees that no such amendment shall in any way alleviate its obligation on this bond.

The liability of the Surety(ies) shall not be discharged by any payment or succession of payments hereunder, unless and until such payment or payments shall amount in the aggregate to the penal sum of the bond, but in no event shall the obligation of the Surety hereunder exceed the amount of the penal sum.

The Surety may cancel the bond by sending notice of cancellation by certified mail to the Principal and to the administrative authority. Cancellation shall not occur before 120 days have lapsed, beginning on the date that both the Principal and the administrative authority received the notice of cancellation as evidenced by the return receipts.

The Principal may terminate this bond by sending written notice to the Surety and to the administrative authority, provided, however, that no such notice shall become effective until the Surety receives written authorization for termination of the bond by the administrative authority.

The Principal and Surety hereby agree that no portion of the penal sum may be expended without prior written approval of the administrative authority.

IN WITNESS WHEREOF, the Principal and the Surety have executed this PERFORMANCE BOND on the date set forth above.

Those persons whose signatures appear below hereby certify that they are authorized to execute this surety bond on behalf of the Principal and Surety, that each Surety hereto is authorized to do business in the state of Louisiana, and that the wording of this surety bond is identical to the wording specified in LAC 33:IX.2803.A.1, effective on the date this bond was executed.

PRINCIPAL

[Signature(s)]
[Name(s)]
[Title(s)]

CORPORATE SURETY

[Name and address]
State of incorporation: _____
Liability limit: \$ _____
[Signature(s)]
[Name(s) and title(s)]
[For every cosurety, provide signature(s) and other information in the same manner as for Surety above.]
Bond premium: \$ _____

2. Letter of Credit. The requirements of this Section may be satisfied by obtaining a Letter of Credit that conforms to the following requirements:

a. the letter of credit must be submitted to the department at the following address: Louisiana Department of Environmental Quality, Office of Management and Finance, Financial Services, Box 82231, Baton Rouge, LA 70884-2231;

b. the issuing institution must be an entity that has the authority to issue letters of credit and whose letter of credit operations are regulated and examined by a federal or state agency;

c. the letter of credit must be irrevocable and issued for a period of at least one year, unless at least 120 days before the current expiration date, the issuing institution notifies both the permit holder and the administrative authority at the address indicated in Subsection A.2.a of this Section by certified mail of a decision not to extend the expiration date. Under the terms of the letter of credit, the 120 days will begin on the date when both the permit holder and the administrative authority receive the notice, as evidenced by the return receipts; and

d. the wording of the letter of credit shall be identical to the wording that follows, except that the instructions in brackets are to be replaced with the relevant information and the brackets deleted:

IRREVOCABLE LETTER OF CREDIT

Secretary
Louisiana Department of Environmental Quality
Financial Services
Post Office Box 82231
Baton Rouge, Louisiana 70884-2231
Dear Sir:

We hereby establish our Irrevocable Standby Letter of Credit No. _____ in favor of the Department of Environmental Quality of the state of Louisiana at the request and for the account of [permit holder's or applicant's name and address] for the conditions specified in LAC 33:IX.Chapter 23.Subchapter W for its [list site identification number, site name, facility name, facility permit number] at [location], Louisiana, for any sum or sums up to the aggregate amount of U.S. dollars \$ _____ upon presentation of:

(1). A sight draft, bearing reference to the Letter of Credit No. _____ drawn by the administrative authority, together with;

(2). A statement, signed by the administrative authority, declaring that the amount of the draft is payable pursuant to the Louisiana Environmental Quality Act, R.S. 30:2001, et seq.

The Letter of Credit is effective as of [date] and will expire on [date], but such expiration date will be automatically extended for a period of at least one year on the above expiration date [date] and on each successive expiration date thereafter, unless, at least 120 days before the then-current expiration date, we notify both the administrative authority and [name of permit holder or applicant] by certified mail that we have decided not to extend this Letter of Credit beyond the then-current expiration date. In the event that we give such notification, any unused portion of this Letter of Credit shall be available upon presentation of your sight draft for 120 days after the date of receipt by both the Department of Environmental Quality

and [name of permit holder or applicant] as shown on the signed return receipts.

Whenever this Letter of Credit is drawn under and in compliance with the terms of this credit, we shall duly honor such draft upon presentation to us, and we shall deposit the amount of the draft in accordance with the administrative authority's instructions.

Except to the extent otherwise expressly agreed to, the Uniform Customs and Practice for Documentary Letters of Credit (1983), International Chamber of Commerce Publication No. 400, shall apply to this Letter of Credit.

We certify that the wording of this Letter of Credit is identical to the wording specified in LAC 33:IX.2803.A.2, effective on the date shown immediately below.

[Signature(s) and title(s) of
official(s) of issuing
institution(s)]
[date]

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2001 et seq., and in particular Sections 2074(B)(3) and(4) and 2075.2.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of Environmental Assessment, Environmental Planning Division, LR 26:

J. Dale Givens
Secretary

9912#102

DECLARATION OF EMERGENCY

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

EPO Plan Document, Accidental Injury
(LAC 32:V.601)

Pursuant to the authority granted by R.S. 42:871(C) and 874(B)(2), vesting the Board of Trustees with the 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 La R. S. 49:953(B).

The Board finds that it is necessary to amend the EPO Plan Document to define the term *Accidental Injury* as used therein. Failure to adopt this rule on an emergency basis will adversely affect the availability of services necessary to maintain the health and welfare of the covered employees and their dependents, which is crucial to the delivery of vital services to the citizens of the state.

Accordingly, the following Emergency Rule, adding the definition of the term *Accidental Injury* in EPO Plan Document, is effective January 1, 2000, and shall remain in effect for a maximum of 120 days or until promulgation of the final Rule, whichever occurs first:

Title 32

EMPLOYEE BENEFITS

Part V. Exclusive Provider Organization (EPO) Plan of Benefits

Chapter 6. Definitions

§601. Definitions

Accidental Injury means a condition occurring as a direct result of a traumatic bodily injury sustained solely through

accidental means from and external force. With respect to injuries to teeth, the act of chewing does not constitute an injury caused by external force.

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:871(C) and 874(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Trustees of the State Employees Group Benefits Program, LR 25:1840 (October 1999), amended LR 26:

A. Kip Wall
Interim Chief Executive Officer

9912#096

DECLARATION OF EMERGENCY

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

EPO Plan Document~~l~~ Facility Fees
(LAC 32:V.317 and 701)

Pursuant to the authority granted by R.S. 42:871(C) and 874(B)(2), vesting the Board of Trustees with the responsibility for administration of the State Employees Group Benefits Program and granting the power to adopt and promulgate rules with respect thereto, and in accordance with R.S. 40:2204(D), the Board of Trustees hereby invokes the Emergency Rule provisions of La R.S. 49:953(B)

The Board finds that it is necessary to amend the EPO Plan Document to provide a schedule of maximum allowable charges for facility fees and to exclude payment of facility fees for services rendered in a physician's office or in a facility not approved by Medicare. Failure to adopt this rule on an emergency basis will result in a financial impact adversely affecting the availability of services necessary to maintain the health and welfare of the covered employees and their dependents, which is crucial to the delivery of vital services to the citizens of the state.

Accordingly, the following Emergency Rule, amending the EPO Plan Document, is effective December 30, 1999, and shall remain in effect for a maximum of 120 days or until promulgation of the final Rule, whichever occurs first:

Title 32

EMPLOYEE BENEFITS

Part V. Exclusive Provider (EPO)~~l~~ Plan of Benefits

Chapter 3. Medical Benefits

§317. Exceptions and Exclusions for all Medical Benefits

A. - A.38. ...

39. Facility fees for services rendered in a physician's office or in any facility not approved by the federal Health Care Financing Administration for payment of such fees under Medicare.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:871(C) and 874(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Trustees of the State Employees Group Benefits Program, LR 25:1813 (October 1999), amended LR 26:

**Chapter 7. Schedule of Benefits~~l~~ EPO
§701. Comprehensive Medical Benefits**

A. - G. ...

H. Facility Fees, Maximum Allowable Charges. Unless otherwise provided by contract between the Program and the Provider, the Maximum Allowable Charges for facility fees for facilities located within the State of Louisiana shall be:

Facility Type/Charges	Maximum Allowable Charges
Medical	\$1,500/day
Surgical	\$2,000/day
ICU, NICU, CCU	\$3,000/day
Cardiovascular Surgery	\$5,000/day
Rehabilitation	\$750/day
Ambulatory (Outpatient) Surgery	\$3,000 max/occurrence

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:871(C) and 874(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Trustees of the State Employees Group Benefits Program, LR 25:1823 (October 1999), amended LR 26:

A. Kip Wall
Interim Chief Executive Officer

9912#099

DECLARATION OF EMERGENCY

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

PPO Plan Document~~l~~ Accidental Injury
(LAC 32:III.601)

Pursuant to the authority granted by R.S. 42:871(C) and 874(B)(2), vesting the Board of Trustees with the 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 La R. S. 49:953(B).

The Board finds that it is necessary to amend the PPO Plan Document to define the term *Accidental Injury* as used therein. Failure to adopt this rule on an emergency basis will adversely affect the availability of services necessary to maintain the health and welfare of the covered employees and their dependents, which is crucial to the delivery of vital services to the citizens of the state.

Accordingly, the following Emergency Rule, adding the definition of the term *Accidental Injury* in PPO Plan

Document, is effective January 1, 2000, and shall remain in effect for a maximum of 120 days or until promulgation of the final Rule, whichever occurs first.

Title 32

EMPLOYEE BENEFITS

Part III. Preferred Provider Organization (PPO) Plan of Benefits

Chapter 6. Definitions

§601. Definitions

Accidental Injury—means a condition occurring as a direct result of a traumatic bodily injury sustained solely through accidental means from and external force. With respect to injuries to teeth, the act of chewing does not constitute an injury caused by external force.

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:871(C) and 874(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Trustees of the State Employees Group Benefits Program, LR 25:1820 (October 1999), amended LR 26:

A. Kip Wall
Interim Chief Executive Officer

9912#097

DECLARATION OF EMERGENCY

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

PPO Plan Document Facility Fees
(LAC 32:III.317 and 701)

Pursuant to the authority granted by R.S. 42:871(C) and 874(B)(2), vesting the Board of Trustees with the responsibility for administration of the State Employees Group Benefits Program and granting the power to adopt and promulgate rules with respect thereto, and in accordance with R.S. 40:2204(D), the Board of Trustees hereby invokes the Emergency Rule provisions of La R.S. 49:953(B).

The Board finds that it is necessary to amend the PPO Plan Document to provide a schedule of maximum allowable charges for facility fees and to exclude payment of facility fees for services rendered in a physician's office or in a facility not approved by Medicare. Failure to adopt this rule on an emergency basis will result in a financial impact adversely affecting the availability of services necessary to maintain the health and welfare of the covered employees and their dependents, which is crucial to the delivery of vital services to the citizens of the state.

Accordingly, the following Emergency Rule, amending the PPO Plan Document, is effective December 30, 1999, and shall remain in effect for a maximum of 120 days or until promulgation of the final Rule, whichever occurs first.

Title 32

EMPLOYEE BENEFITS

Part III. Preferred Provider Organization (PPO) Plan of Benefits

Chapter 3. Medical Benefits

§317. Exceptions and Exclusions for all Medical Benefits

A. - A.38. ...

39. Facility fees for services rendered in a physician's office or in any facility not approved by the federal Health Care Financing Administration for payment of such fees under Medicare.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:871(C) and 874(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Trustees of the State Employees Group Benefits Program, LR 25:1834 (October 1999), amended LR 26:

Chapter 7. Schedule of Benefits PPO

§701. Comprehensive Medical Benefits

A. - D. ...

E. Facility Fees, Maximum Allowable Charges. Unless otherwise provided by contract between the Program and the Provider, the Maximum Allowable Charges for facility fees for facilities located within the State of Louisiana shall be:

Facility Type/Charges	Maximum Allowable Charges
Medical	\$1,500/day
Surgical	\$2,000/day
ICU, NICU, CCU	\$3,000/day
Cardiovascular Surgery	\$5,000/day
Rehabilitation	\$750/day
Ambulatory (Outpatient) Surger	\$3,000 max/occurrence

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:871(C) and 874(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Trustees of the State Employees Group Benefits Program, LR 25:1843 (October 1999), amended LR 26:

A. Kip Wall
Interim Chief Executive Officer

9912#098

DECLARATION OF EMERGENCY

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

Registered Equine Dentists
(LAC 46:LXXXV.Chapter 15)

The Louisiana Board of Veterinary Medicine readopted the following Emergency Rule which has been in effect since August 20, 1999, 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. This Emergency Rule shall be in effect for the maximum period allowed under law or until adoption of the Rule, whichever occurs first.

By act of legislation, effective July 1999, individuals may apply to practice as equine dentists in the state of Louisiana. To protect the public health and safety, the Board has adopted LAC 46:LXXXV.1500 through 1519 for the registration and regulation of individuals to practice equine dentistry and related matters.

Title 46

PROFESSIONAL AND OCCUPATIONAL STANDARDS

Part LXXXV. Veterinarians

Chapter 15. Registered Equine Dentists

§1500. Definitions

A. All definitions used in this chapter shall have the meaning assigned to them in La. R.S. 37:1560. In addition, the following definitions shall be applied.

Approval as used in R.S. 37:1562(C)(2) means the veterinarian shall make an informed decision based upon his professional judgment after giving consideration to the notification provided by an equine dentist which shall include a visual inspection conducted by the veterinarian prior to the commencement of the procedure.

Continuing Education board-approved educational experiences in equine dentistry, which may be in the form of institutes, seminars, lectures, conferences, workshops, and other modes of delivery so as to maintain and improve technical competency for the health, welfare, and safety of the citizens of Louisiana.

Continuing Education Unit (CEU) one hour of activity or participation in a continuing educational program approved by the board.

Equine Owner's Veterinarian veterinarian licensed by the board who has established a veterinary-client-patient relationship as a primary care provider or as a consultant to the primary care provider.

Notify or Notification

a. with regards to the rasping (floating) of molar, premolar and canine teeth, and the removal of deciduous incisor and premolar teeth (caps), shall mean full written or verbal person to person communication with the veterinarian prior to the commencement of the procedure; or

b. with regards to extracting equine first premolar teeth (wolf teeth), shall mean full written or verbal person to person communication with the veterinarian prior to commencement of the procedure and after approval is given by the veterinarian; however, written confirmation of the notification prepared by the registered equine dentist shall be sent to and received by the veterinarian within seven days after the procedure, which written confirmation shall include:

- i. owner's name, address, and phone number;
- ii. identifying information concerning the horse, which shall include name, permanent identification marks, age, sex, and color;
- iii. method of restraint used during the procedure;
- iv. type of dental procedure performed, including methods used;
- v. description of the outcome of the procedure;
- vi. recommendations, if any, to the owner following extraction of any first premolar teeth.

Possession actual possession whereby the registered equine dentist has his certificate readily available.

Practice of Equine Dentistry means the rasping (floating) of molar, premolar and canine teeth, and the removal of deciduous incisor and premolar teeth (caps); additionally, an equine dentist may extract equine first premolar teeth (wolf teeth) after complying with the requirements set forth in R.S. 37:1562(C)(2) and the board's rules.

Referral a verbal request to perform equine dentistry made to a registered equine dentist by a veterinarian licensed by the board who has established a veterinarian-client-patient relationship as defined in LAC 46:LXXXV.700 and who is readily accessible by beeper or cell phone as well as present within a 30 mile radius of and 30 minutes or less travel time from the treatment site.

Referral Veterinarian a veterinarian licensed by the board authorized by the existence of a veterinarian-client-patient relationship as defined in LAC 46:LXXXV.700 to make a referral to perform equine dentistry to a registered equine dentist and who is readily accessible by beeper or cell phone as well as present within a 30 mile radius of and 30 minutes or less travel time from the treatment site.

Substantially Involved in the Care and Maintenance of Horses in the Horse Racing Industry in Louisiana previous practical experience within the horse racing industry that included equine dental procedures.

Unprofessional Conduct in addition to the definition set forth in R.S. 37:1564(A)(10), shall include the following:

a. making or participating in any communication, advertisement or solicitation which is false, fraudulent, deceptive, misleading or unfair, or which contains a false, fraudulent, deceptive, misleading or unfair statement or claim;

b. initiation or continuation of services that are contraindicated or cannot reasonably result in beneficial outcome;

c. abuse or exploitation of the provider-patient relationship for the purpose of securing personal compensation, gratification, or benefit unrelated to the provision of service;

d. failure to comply with the practice requirements set forth in R.S. 37:1562;

e. failure to comply with the duties established in R.S. 37:1560 et seq. and/or the board's rules.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:

§1501. Applications for Certificates of Approval

A. Pursuant to La. R.S. 37:1561 and 1562(D), applicants shall submit the following items to the board:

1. a completed application form approved by the board, which shall be sworn to and subscribed before a notary public;

2. evidence that the applicant is a current resident of this state on July 1, 1999, which evidence must be one of the following:

a. a utility bill statement in the name of the applicant and for a Louisiana address which includes service for July 1, 1999; or

b. any other document providing evidence of residency on July 1, 1999, which is approved by a majority of a quorum of the board;

3. evidence that the applicant is substantially involved in the care and maintenance of horses in the horse racing industry in Louisiana, which evidence shall be the following:

a. an affidavit from the applicant sworn to and subscribed before a notary public; and

b. two letters of reference on board-approved forms from veterinarians licensed by the board which shall attest to the applicant's character and ethical standards as they apply to his knowledge in the field of equine dentistry and his substantial involvement in the care and maintenance of horses in the horse racing industry in Louisiana; and

4. evidence that the applicant was licensed in good standing as an equine dentist by the Louisiana Racing Commission on or before July 1, 1995, which evidence must be a certified statement directly forwarded to the board office from an authorized official of the Louisiana Racing Commission attesting to the applicant's licensure in good standing on or before July 1, 1995;

5. payment of all applicable fees for registered equine dentist fees established by the board;

6. a current passport type photograph of the applicant;

7. certification by the applicant that he has not violated or been subject to any of the grounds for denial of a certificate of approval as listed in La. R.S. 37:1564;

8. a list of all professional certificates or licenses that the applicant currently holds and/or has held.

B. The Board may reject any applications which do not contain full and complete answers and/or information as requested and may reject any application if any information furnished in the application is fabricated, false, misleading, or incorrect.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:

§1503. Fees

A. The Board hereby adopts and establishes the following fees for registered equine dentists:

Original Registration Fee	\$ 200
Annual Renewal of Registration Fee	\$ 125
Late renewal fee	\$ 100
Application fee	\$ 100

B. Renewals received after the expiration date as provided in La. R.S. 37:1566, shall be charged a late renewal fee.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:

§1505. Renewal of Certificates

A. All certificates of approval shall expire annually at midnight September 30. Certificates shall be renewed by completing a re-registration form which shall be provided by the board, submitting any other documents required by this chapter, and by payment of the annual renewal fee established by the board.

B. Each year, ninety days prior to the expiration date of the license, the board shall mail a notice to each registered equine dentist stating the date his certificate will expire and providing a form for re-registration.

C. The certificate of approval will be renewed for any person who complies with the requirements of this chapter.

D. Re-registration forms for renewal of certificates of approval, complete with payment of fees and any other documents required by this chapter, shall be postmarked no later than the expiration date of the certificate each year. Re-registration forms postmarked after midnight of the expiration date will be subject to a late renewal fee as established by the board. This fee is in addition to the regular fee for annual renewal.

E. Continuing education requirements prescribed by this chapter must be satisfied before a certificate of approval is renewed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:

§1507. Expired Certificate

A. A registered equine dentist whose certificate has expired may be reinstated within one year of its expiration by making written application for renewal, paying the current renewal fee plus all delinquent renewal fees, and meeting the continuing education requirements prescribed by the board.

B. The identifying number of an expired certificate of approval shall not be issued to any person other than the original holder of that number.

C. A registered equine dentist who fails to renew a certificate of approval within one year of its expiration must reapply for a new certificate. A certificate of approval shall not be issued without the approval of a majority of the quorum of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:

§1509. Revoked Certificate

A. A registered equine dentist whose certificate has been revoked pursuant to La. R.S. 37:1564 must reapply for a new certificate.

B. A person whose certificate of approval has been revoked pursuant to La. R.S. 37:1564 shall not be issued a new certificate unless approved by a majority of a quorum of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:

§1511. Review or Appeal of Denial of Application

A. Any registered equine dentist aggrieved by a decision of the board, other than a holder of a certificate of approval against whom disciplinary proceedings have been brought pursuant to R.S. 37:1560 et seq. may, within 30 days of notification of the board's action or decision, petition the board for a review or appeal of the board's actions.

B. Such petition shall be in the form of a letter, signed by the person aggrieved, and mailed to the board at its principal office.

C. Upon receipt of such petition, the board may proceed to take such action as it deems expedient or hold such hearings as may be necessary, and may review such testimony and/or documents and/or records as it deems

necessary to dispose of the matter, but the board shall not, in any event, be required to conduct any hearings or investigations, or consider any offerings, testimony, or evidence unless so required by statute or other rules or regulations of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:

§1513. Disciplinary Proceedings

A. The Board, after due notice and hearing as set forth in the Louisiana Administrative Procedure Act, LSA R.S. 49:950 et seq. and LAC 46:LXXXV.1401, may deny, reprimand, restrict, fine, probate, suspend, revoke or pursuant to LSA R.S. 37:1560 et seq. otherwise sanction a registered equine dentist or applicant for certification on a finding that the person has violated LSA R.S. 37:1560 et seq. or any of the rules promulgated by the board, or prior final decisions and/or consent orders involving the registered equine dentist or applicant for certification.

B. Any registered equine dentist against whom disciplinary proceedings have been instituted and against whom disciplinary action has been taken by the Board pursuant to R.S. 37:1560 et seq. and/or the board's rules, shall have rights of review and/or rehearing and/or appeal in accordance with the terms and provisions of the Administrative Procedure Act and LAC 46:LXXXV.1401.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:

§1515. Practice and Duties

A. Except as provided in R.S. 37:1562, no person shall practice equine dentistry in Louisiana unless issued a certificate of approval by the board.

B. Pursuant to La. R.S. 37:1562(C)(1), a registered equine dentist who practices equine dentistry at a location other than at a racetrack shall notify the horse owner's veterinarian prior to the commencement of the practice of equine dentistry.

C. Pursuant to La. R.S. 37:1562(C)(1), in the event that the horse owner does not have a veterinarian, the equine dentist shall obtain a referral from a veterinarian licensed by the board who has established a veterinarian-client-patient relationship as defined in LAC 46:LXXXV.700. Such referral must be documented by the veterinarian to include:

1. the establishment of the veterinarian-patient-client relationship as defined in LAC 46:LXXXV.700 prior to referral; and

2. that the referral veterinarian is readily accessible by beeper or cell phone as well as present within a 30 mile radius of and 30 minutes or less travel time from the treatment site;

3. the referral veterinarian must submit a copy of the written referral which must be received by the registered equine dentist within seven days from the referral;

4. such documentation shall be made part of the records maintained by the veterinarian and the registered equine dentist.

D. Pursuant to LA R.S. 37:1562(C)(2), prior to the initiation of an extraction of first premolar teeth (wolf teeth), the registered equine dentist shall notify and obtain the

approval of the equine owner's veterinarian or referral veterinarian.

E. Duties

1. Prohibition on Drugs. A registered equine dentist shall not prescribe, recommend, or administer any legend drug or controlled substance.

2. Record Keeping. A registered equine dentist shall establish and maintain legible records which can provide a veterinarian with a full understanding of the findings concerning and treatment provided to each horse. Each registered equine dentist shall maintain an individual record on each horse to include, but not limited to, the following:

a. owner's name, address, and phone number; identifying information concerning the horse, which shall include name, permanent identification marks, age, sex, and color; nature of dental complaint; method of restraint used during a procedure; type of dental procedure performed; description of the outcome of the procedure; and recommendations, if any, to the owner following the procedure;

b. original of written notifications submitted to veterinarians regarding treatment;

c. records shall be maintained for at least five years;

d. records are the responsibility and property of the registered equine dentist. The registered equine dentist shall maintain such records and shall not release the records to any person other than the client or a person authorized to receive the records for the client, except that the registered equine dentist shall provide any and all records as requested by the board to the board; and

e. copies of records shall be provided to the client or the client's authorized representative upon written request of the client. A reasonable charge for copying and providing records may be required by the registered equine dentist.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:

§1517. Continuing Education

A. Basic Requirements

1. A minimum of six (6) continuing education units is required each fiscal year (July 1 through June 30) as a prerequisite for renewal of certification. A registered equine dentist who fails to obtain a minimum of six (6) continuing education units within the prescribed twelve-month period will not meet the requirements for renewal of his certificate. Notwithstanding the requirements of this section, for the period August 20, 1999 - June 30, 2000, a minimum of six (6) continuing education units is required as a prerequisite for renewal of certification during the July 1, 2000 - September 30, 2000 renewal period.

2. All continuing education programs must be approved by the board prior to attendance.

3. Proof of attendance, which shall include the name of the course, date(s) of attendance, hours attended, and specific subjects attended, shall be attached to the annual certificate renewal form. Proof of attendance must include verification from the entity providing or sponsoring the educational program.

4. All hours shall be obtained in the twelve months preceding the renewal period of the certificate.

5. Each registered equine dentist must fulfill his annual education requirements at his own expense.

B. Failure to Meet Requirements

1. If a registered equine dentist fails to obtain a minimum of six (6) continuing education units within the prescribed twelve-month period, his certificate shall be expired and his certificate shall remain expired until such time as the continuing education requirements have been met and documented to the satisfaction of the board.

2. The board may grant extensions of time for extenuating circumstances. The registered equine dentist must petition the board at least 30 days prior to the expiration of the certificate. The board may require whatever documentation it deems necessary to verify the circumstances necessitating the extension.

3. Failure to comply with the requirements of this section shall be considered unprofessional conduct.

C. Approved Continuing Education Programs

1. It is the responsibility of the registered equine dentist to submit a request for approval of a continuing education program no less than 60 days prior to the program. Information to be submitted shall include:

- a. the name of the proposed program and sponsor organization;
- b. course content;
- c. the number of continuing education units to be obtained by attendees.

2. Continuing education units which are submitted for renewal and were not pre-approved by the board may be reviewed by the board. If the units are not approved, the registered equine dentist will be required to take additional continuing education in an approved program prior to the renewal of his certificate.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:

§1519. Unprofessional Conduct on Part of the Veterinarian

After due notice and hearing as set forth in the Louisiana Administrative Procedure Act, LSA R.S. 49:950 et seq. and the board's rules, more particularly section 1401 et seq., a veterinarian who fails to comply with a rule promulgated by the board regarding the practice of equine dentistry shall be subject to disciplinary action and sanction by the board for unprofessional conduct pursuant to the Louisiana Veterinary Practice Act, LSA R.S. 37:1526(A)(14) and the board's rules.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1526(A)(14), 37:1518(A)(9) and 37:1568.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 26:

Kimberly B. Barbier
Administrative Director

9912#026

DECLARATION OF EMERGENCY

**Department of Revenue
Tax Commission**

Ad Valorem Taxation

(LAC 61:V.101, 303, 703, 907, 1103, 1305, 1307, 1503, 2503, 2703-2707, 2711, 2713, 2717, 3101-3105, and 3501)

The Louisiana Tax Commission, at its meeting of December 7, 1999, 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, 2000. Cost indexes required to finalize these assessment tables are not available to this office until late October, 1999. The effective date of this emergency rule is January 1, 2000.

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. Assessments. Property subject to ad valorem (property) taxation shall be listed on the assessment rolls at its assessed valuation, which, except as provided in §101.C and §101.F, shall be a percentage of its fair market value. The percentage of fair market value shall be uniform throughout the state upon the same class of property.

B. - E. ...

F. Special Assessment Level. Applies to the assessment of residential property, receiving the homestead exemption, which is owned and occupied by any person(s) 65 years of age or older, who meets all eligibility requirements. (See: Louisiana Constitution of 1974, Article VII, Section 18.G)

AUTHORITY NOTE: Promulgated in accordance with 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:

Chapter 3. Real and Personal Property

§303. Real Property

A. - B. ...

1. Improvements shall be added to the rolls on January 1 following the year the improvements are completed (except Orleans Parish). New improvements for Orleans Parish shall be added to the next year's tax roll, using the August 1 assessment date (i.e. an improvement

completed before August 1 of a given year (1999), shall be added to the next year's tax roll (2000)). Value of the improvements will be indexed to the date of the last reappraisal.

B.2. - D. ...

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 25:312 (February 1999), LR 26:

Chapter 7. Watercraft

§703. Tables: Watercraft

Table 703.A
Floating Equipment
Motor Vessels

Cost Index (Average)		Average Economic Life 12 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
1999	0.997	1	94	.94
1998	1.000	2	87	.87
1997	1.009	3	80	.81
1996	1.025	4	73	.75
1995	1.041	5	66	.69
1994	1.078	6	58	.63
1993	1.109	7	50	.55
1992	1.130	8	43	.49
1991	1.144	9	36	.41
1990	1.167	10	29	.34
1989	1.198	11	24	.29
1988	1.263	12	22	.28
1987	1.317	13	20	.26

Table 703.B
Floating Equipment
Barges (Non - Motorized)

Cost Index (Average)		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
1999	0.997	1	97	.97
1998	1.000	2	93	.93
1997	1.009	3	90	.91
1996	1.025	4	86	.88
1995	1.041	5	82	.85
1994	1.078	6	78	.84
1993	1.109	7	74	.82
1992	1.130	8	70	.79
1991	1.144	9	65	.74
1990	1.167	10	60	.70
1989	1.198	11	55	.66
1988	1.263	12	50	.63
1987	1.317	13	45	.59
1986	1.336	14	40	.53

1985	1.348	15	35	.47
1984	1.368	16	31	.42
1983	1.406	17	27	.38
1982	1.431	18	24	.34
1981	1.498	19	22	.33
1980	1.653	20	21	.35
1979	1.818	21	20	.36

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:

Chapter 9. Oil and Gas Properties

§907. Tables: Oil and Gas

* * *

Table 907.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.	8.49	13.45	1.27	2.02
1,250 - 2,499 ft.	8.74	9.97	1.31	1.50
2,500 - 3,749 ft.	10.62	10.73	1.59	1.61
3,750 - 4,999 ft.	13.26	13.49	1.99	2.02
5,000 - 7,499 ft.	19.66	20.17	2.95	3.03
7,500 - 9,999 ft.	21.17	28.31	3.18	4.25
10,000 -12,499 ft.	31.61	37.05	4.74	5.56
12,500 -Deeper ft.	N/A	76.06	N/A	11.41

Table 907.A-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.	21.11	69.69	3.17	10.45
1,250 - 2,499 ft.	24.36	54.53	3.65	8.18
2,500 - 3,749 ft.	36.24	48.58	5.44	7.29
3,750 - 4,999 ft.	35.81	41.40	5.37	6.21
5,000 - 7,499 ft.	33.57	42.42	5.04	6.36
7,500 - 9,999 ft.	38.41	43.54	5.76	6.53
10,000 -12,499 ft.	42.73	54.19	6.41	8.13
12,500 -14,999 ft.	60.77	74.95	9.12	11.24
15,000 -17,499 ft.	81.43	99.33	12.21	14.90
17,500 -19,999 ft.	94.38	145.13	14.16	21.77
20,000 -Deeper ft.	110.48	209.13	16.57	31.37

Table 907.A-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	137.38	N/A	20.61
1,250 - 2,499 ft.	265.05	258.34	39.76	38.75
2,500 - 3,749 ft.	104.21	279.24	15.63	41.89
3,750 - 4,999 ft.	226.15	129.75	33.92	19.46
5,000 - 7,499 ft.	152.73	137.89	22.91	20.68
7,500 - 9,999 ft.	130.49	130.12	19.57	19.52
10,000 - 12,499 ft.	126.06	130.55	18.91	19.58
12,500 - 14,999 ft.	123.64	150.98	18.55	22.65
15,000 - 17,499 ft.	158.55	164.46	23.78	24.67
17,500 - Deeper ft.	462.60	270.83	69.39	40.63

4. Instructions for Use of Tables 907.A-1, 907.A-2 and 907.A-3 and Procedure for Arriving at Assessed Value

a. Determine if well is located in Region 1 by reference to Table 907.B-1. See note for Region 2 or Region 3 (offshore - state waters) wells.

Table 907.B-1

Parishes Considered to be Located in Region 1

Note: All wells in parishes not listed above are located in Region 2 or Region 3.

Table 907.B-2

Serial Number to Percent Good Conversion Chart

Year	Beginning Serial Number	Ending Serial Number	25 Year Life Percent Good
1999	222882	Higher	96
1998	221596	222881	92
1997	220034	221595	88
1996	218653	220033	84
1995	217588	218652	80
1994	216475	217587	76
1993	215326	216474	72
1992	214190	215325	68
1991	212881	214189	64
1990	211174	212880	60
1989	209484	211173	56
1988	207633	209483	52
1987	205211	207632	48
1986	202933	205210	44
1985	197563	202932	40
1984	189942	197562	36
1983	184490	189941	32
1982	Lower	184489	30*
VAR.	900000	Higher	50

* Reflects residual or floor rate.

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 proper documentation to claim this reduction.

b. All inactive (shut-in) wells shall be allowed a 90 percent reduction.

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:

Chapter 11. Drilling Rigs and Related Equipment

§1103. Drilling Rigs and Related Equipment Tables

Table 1103.A

Land Rigs

Depth "0" to 7,000 Feet

Depth (ft.)	Fair Market Value	Assessment
	\$	\$
3,000	119,700	18,000
4,000	160,700	24,100
5,000	203,200	30,500
6,000	245,300	36,800
7,000	278,400	41,800

Depth 8,000 to 10,000 Feet

Depth (ft.)	Fair Market Value	Assessment
	\$	\$
8,000	308,500	46,300
9,000	339,200	50,900
10,000	371,300	55,700

Depth 11,000 to 15,000 Feet

Depth (ft.)	Fair Market Value	Assessment
	\$	\$
11,000	403,400	60,500
12,000	458,100	68,700
13,000	520,200	78,000
14,000	584,800	87,700
15,000	657,000	98,600

Depth 16,000 to 20,000 Feet

Depth (ft.)	Fair Market Value	Assessment
	\$	\$
16,000	729,100	109,400
17,000	786,200	117,900
18,000	838,300	125,700
19,000	902,500	135,400
20,000	1,002,600	150,400

Depth 21,000 + Feet

Depth (ft.)	Fair Market Value	Assessment
	\$	\$
21,000	1,102,700	165,400
25,000 +	1,503,300	225,500

Table 1103.D
Well Service Rigs
Land Only (Good Condition)

Engine Rated H.P.	Fair Market Value	Assessment
220	\$ 79,200	\$ 11,900
300	89,100	13,400
400	113,850	17,100
500 +	148,500	22,300

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:

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 that allowed for the maximum actual age shown in Table 1307.C.

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 25:316 (February 1999), LR 26:

§1307. Pipeline Transportation Tables

Table 1307.C
Pipeline Transportation
Allowance for Physical Deterioration
(Depreciation)

Actual Age	Percent Good

18 and older	30*
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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:

Chapter 15. Aircraft

§1503. Aircraft (Including Helicopters) Table

Table 1503
Aircraft (Including Helicopters)

Cost Index (Average)		Average Economic Life (10 Years)		
Year	Index	Effective Age	Percent Good	Composite Multiplier
1999	0.997	1	92	.92
1998	1.000	2	84	.84
1997	1.009	3	76	.77
1996	1.025	4	67	.69
1995	1.041	5	58	.60
1994	1.078	6	49	.53
1993	1.109	7	39	.43
1992	1.130	8	30	.34
1991	1.144	9	24	.27
1990	1.167	10	21	.25
1989	1.198	11	20	.24

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:

Chapter 25. General Business Assets

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

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

Banks:	
Automatic Teller Machines (ATM's)	8
Furniture & Fixtures	12
Safety Deposit Boxes	25

Table 2503.B
Cost Indices

Year	Age	National Average 1926 = 100	January 1, 1999 = 100*
1999	1	1065.0	0.997
1998	2	1061.8	1.000
1997	3	1052.7	1.009
1996	4	1036.0	1.025
1995	5	1020.4	1.041
1994	6	985.0	1.078
1993	7	958.0	1.109
1992	8	939.8	1.130
1991	9	928.5	1.144
1990	10	910.2	1.167
1989	11	886.5	1.198
1988	12	841.4	1.263
1987	13	806.9	1.317
1986	14	795.4	1.336
1985	15	787.9	1.348
1984	16	776.4	1.368
1983	17	755.8	1.406
1982	18	742.4	1.431
1981	19	709.2	1.498
1980	20	642.8	1.653
1979	21	584.4	1.818
1978	22	534.7	1.987
1977	23	497.1	2.137
1976	24	472.1	2.250
1975	25	444.3	2.391
1974	26	398.4	2.666

*Reappraisal Date: January 1, 1999 - 1062.3 (Base Year)

Table 2503.C
Percent Good

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	.69	.79	.84	.87	.90	.93	.95
3	.34	.52	.67	.76	.80	.85	.90	.93
4	.20	.34	.54	.67	.73	.79	.86	.90
5		.23	.43	.58	.66	.73	.82	.87
6		.20	.33	.49	.58	.68	.78	.84
7			.26	.39	.50	.62	.74	.81
8			.22	.30	.43	.55	.70	.78
9			.20	.24	.36	.49	.65	.75
10				.21	.29	.43	.60	.71
11				.20	.24	.37	.55	.68
12					.22	.31	.50	.64
13					.20	.26	.45	.60
14						.23	.40	.56
15						.21	.35	.52
16						.20	.31	.48
17							.27	.44
18							.24	.39
19							.22	.34
20							.21	.30
21							.20	.26
22								.23
23								.21

24								.20
25								.20
26								.20

Table 2503.D
Composite Multipliers
2000 (2001 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	.69	.79	.84	.87	.90	.93	.95
3	.34	.52	.68	.77	.81	.86	.91	.94
4	.21	.35	.55	.69	.75	.81	.88	.92
5		.24	.45	.60	.69	.76	.85	.91
6		.22	.36	.53	.63	.73	.84	.91
7			.29	.43	.55	.69	.82	.90
8			.25	.34	.49	.62	.79	.88
9			.23	.27	.41	.56	.74	.86
10				.25	.34	.50	.70	.83
11				.24	.29	.44	.66	.81
12					.28	.39	.63	.81
13					.26	.34	.59	.79
14						.31	.53	.75
15						.28	.47	.70
16						.27	.42	.66
17							.38	.62
18							.34	.56
19							.33	.51
20							.35	.50
21							.36	.47
22								.46
23								.45
24								.45
25								.48
26								.53

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:

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

C. The assessor shall keep the application on file from the date of the application until December 31 of the year following expiration of the last year included in the application (Jefferson and Orleans parishes only) or, loss of eligibility (all parishes), whichever comes sooner.

Form 2703

Application For Use Value Assessment

This application, if filed in Jefferson or Orleans Parish, shall apply for the four year period indicated below. If filed for any other parish, it shall apply for the year indicated in the first space and, shall be permanent thereafter.

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 25:318 (February 1999), LR 26:

§2705. Classification

A. The Modern Soil Surveys published by the U.S. Department of Agriculture, Natural Resources Conservation Service, in cooperation with the Louisiana Agricultural Experiment Station, listed in Map Index, together with the conversion legends prepared and distributed by the Natural Resources Conservation Service, shall be used for determining the use value classification of agricultural, horticultural and timberland. The parishes in which Modern Soil Surveys have been completed and published are indicated in Table 2707.

B. The General Soil Maps, published by the U.S. Department of Agriculture, Natural Resources Conservation Service, listed in Map Index, together with the conversion legends prepared and distributed by the Natural Resources Conservation Service, shall be used for determining use value classifications in all parishes until the time that the Modern Soil Surveys for such parishes are completed. On January 1 of the year after which the Modern Soil Survey for any parish is completed, such Modern Soil Survey shall then be used for determining use value classifications for said parish and the use of the General Soil Map in said parish shall thereafter be discontinued. The parishes in which Modern Soil Surveys have not been completed and published are as follows:

Beauregard	Jefferson Davis	West Feliciana
Bienville	Plaquemines	Winn
East Feliciana	Vernon	

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 25:318 (February 1999), LR 26:

§2707. Map Index Table

Table 2707
Map Index

Listing of General Soil Maps & 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

Parish	Date (General)	Map No. (General)	Date Published or Status (Modern)
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Jackson	Jan., 1971	4-R-16811-A	July, 1999
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Webster	Nov., 1971	4-R-27092-A	Feb., 1999
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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 25:319 (February 1999), LR 26:

§2711. Tables: Agricultural and Horticultural Lands

Table 2711.A
Weighted Average Income Per Acre
1995 - 1998

Commodity	Acres	Percent	Net Income	Weighted Fractional
Beef	2,335,838	34.654	(76.70)	-0-
Soybeans (Wheat)*	1,310,000	19.435	6.84	132.93
Cotton	785,000	11.646	1.16	13.51
Rice (Crawfish)*	571,250	8.475	41.66	353.06
Corn	491,250	7.288	(28.30)	-0-
Sugarcane	403,750	5.990	316.89	1,898.17
Idle Cropland**	362,516	5.378	----	-0-
Dairy	171,466	2.544	(9.78)	-0-
Conservation Reserve***	148,619	2.205	43.06	94.95
Sorghum Grain	118,000	1.751	7.67	13.43
Sweet Potatoes	21,500	0.319	540.36	172.37
Catfish	16,888	0.251	438.69	110.11
Watermelon	2,820	0.042	(250.83)	-0-
Strawberries	725	0.011	(652.90)	-0-
Irish Potatoes	590	0.009	1,447.18	13.02
Tomatoes	318	0.005	1,394.34	6.97
Totals	6,740,530	100.000	---	2,808.52

Weighted Average Net Income - \$28.09

*Wheat is normally grown as a double crop with soybeans. Crawfish is normally double cropped with rice.

**Idle cropland includes cropland used for soil improvement crops, crop failure, cultivated summer fallow and idle cropland as reported by the 1997 Census of Agriculture.

Table 2711.B
Suggested Capitalization Rate for Agricultural and Horticultural Lands

Risk Rate	2.33%
Illiquidity Rate	0.16%
Safe Rate*	6.45%
Capitalization Rate**	8.94%

*Safe Rate is four year average of 30 year U.S. Treasury securities.

**Statutory minimum capitalization rate of 12 percent used in calculations instead of actual rate as developed above.

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

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:764 (December 1987), LR 17:1213 (December 1991), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 26:

§2713. Assessment of Timberland

A. Use Value Table 2717.B presents the assessed value of all bona fide timberland.

D. Production Costs of Timberland. The average timberland production costs are hereby established to be \$7.46/acre/year.

E. Gross Returns of Timberland. The gross value per cubic foot of timber production is hereby established to be \$0.694/cubic foot.

F. Capitalization Rate for Timberland. The capitalization rate for determining use value of timberlands is hereby established to be as follows:

	Timberland Class 1, 2, and 3	Timberland Class 4
Risk Rate	2.33%	5.83%
Illiquidity Rate	0.16%	3.66%
Safe Rate	6.45%	6.45%
Other Factors	2.76%	2.76%
Capitalization Rate	11.70%	18.70%

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

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:248 (April 1987), LR 14:872 (December 1988), LR 17:1213 (December 1991), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 26:

§2717. Tables Use Value

Table 2717.A

Average Assessed Value Per Acre of Agricultural and Horticultural Land, By Class

Class	Assessed Value Per Acre Upper	Assessed Value Per Acre Lower
Class I	\$38.15	\$32.07
Class II	\$31.83	\$23.64
Class III	\$23.18	\$20.37
Class IV	\$19.90	\$12.88

Table 2717.B

Average Assessed Value Per Acre of Timberland, By Class

Class	Assessed Value Per Acre
Class 1	\$37.75
Class 2	\$27.74
Class 3	\$13.85
Class 4	\$ 8.67

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

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:248 (April 1987), LR 13:764 (December 1987), LR 14:110 (February 1988), LR 17:1213 (December 1991), LR 22:117 (February 1996), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:491 (March 1998), LR 26:

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

F. The Parish Police Jury or Parish Council shall sit as a Board of Review for a period of 10 days (beginning on the eighth day and concluding on the eighteenth day following the final assessment lists exposure date.) The Board of Review may have only one hearing date or as many hearing dates as may be required within its 10 day review period. The Orleans Parish Board of Review shall convene hearings on or before September 15.

G. The Board of Review shall hear the complaint of qualified persons as provided by R.S. 47:1992, who have provided a written appeal (Form 3101) to the Board of Review, no later than the seventh day after the final assessment lists exposure date, either through appearing in person at its office or by filing such appeal by means of certified mail. Orleans Parish appellants shall submit a written appeal directly to the municipal district assessor within three regular work days of August 15; which appeals shall then be filed to the Orleans Parish Board of Review within seven regular work days of August 15. At the public hearing/s, the Board of Review shall determine if an assessment of real or personal property should be changed and determine the amount of any change, whether an increase or a decrease and change the assessment lists accordingly. The Board of Review shall certify the parish assessment lists, including any changes thereon, to the Tax Commission no later than the 21st day after the final public exposure date. The Orleans Parish Board of Review shall certify the assessment lists to the Tax Commission on or before October 20 of each year. If the Board of Review has satisfied all legal requirements, protecting the taxpayer's appeal rights, and, the Board of Review hearing(s) is/are completed prior to the 10 day deadline, the Tax Commission will accept an earlier certification of the assessment lists.

Form 3101
Exhibit A

Appeal to Board of Review by Taxpayer
for Real and Personal Property

I feel that the Fair Market Value of this real property as of January 1, 1999, the official reappraisal valuation date on which assessments are currently based, was:

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 25:319 (February 1999), LR 26:

§3103. Appeals to the Louisiana Tax Commission

N. 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 the pleadings. The hearing officer shall have the authority to recess any hearing from day to day.

O. 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.

P. 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.

Q. The taxpayer/taxpayer agent and the assessor shall be notified in writing, either by facsimile transmission, certified mail or certificate of mailing, of the final decision by the Tax Commission. The dated facsimile transaction report or postmarked certificate of mailing shall serve as the date whereby the taxpayer/assessor shall have the right to institute suit within the 30 day prescription period.

R. The commission may, at its discretion, grant the request of a taxpayer or assessor for a rehearing; provided the rehearing request is made in accordance with the Administrative Procedure Act.

S. Subpoenas for the attendance of witnesses or for the production of books, papers, accounts or documents for a hearing may be issued by the commission upon its own motion, or upon the written motion of the taxpayer or assessor showing that there is good cause for the issuance of same. No subpoena shall be issued until the party 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.

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

Form 3103.A
Exhibit A
Appeal To Louisiana Tax Commission
By Taxpayer or Assessor
For Real and Personal Property

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 feel that the fair market value of this real property, as of January 1, 1999, the official reappraisal valuation date on which assessments are based, was:

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:

§3105. Practice and Procedure for Public Service

Properties Hearings

A. The Tax Commission or its designated representative, as provided by law (that is a hearing officer), shall conduct hearings to consider the written protest of an appellant taxpayer. The appeal shall be filed within 30 days of the Tax Commission's dated Certificate of Value to the taxpayer. The taxpayer shall also submit an "Exhibit B, Appointment of Taxpayer Agent", Form 3103.B, for any attorney or other representative of the taxpayer, who is not a full time employee of the taxpayer.

R. Following the completion of the hearing, the commission shall notify the company in writing, either by facsimile transmission, certified mail or certificate of mailing, of its final determination. The dated facsimile transaction report or postmarked certificate of mailing shall serve as the date whereby the taxpayer/assessor shall have the right to institute suit within the 30 day prescription period.

Form 3105.A

Exhibit A

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

I feel that the fair market value of this real property, as of January 1, 1999, the official reappraisal valuation date on which assessments are currently based, was:

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:

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, 1999, and ending on June 30, 2001, in connection with services performed by the Tax Commission as follows:

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:

Malcolm B. Price, Jr.
Chairman

9912#063

DECLARATION OF EMERGENCY

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

2000 Recreational Red Snapper Season

The red snapper fishery in the Gulf of Mexico is cooperatively managed by the Department of Wildlife and Fisheries (LDWF), the Wildlife and Fisheries Commission (LWFC) and the National Marine Fisheries Service (NMFS) with advice from the Gulf of Mexico Fishery Management Council (Gulf Council). Regulations promulgated by NMFS are applicable in waters of the Exclusive Economic Zone (EEZ) of the U.S., which in Louisiana is generally three miles offshore. Rules were recently established by NMFS to close recreational harvest season in the EEZ off of Louisiana effective 12:01 a.m., August 29, 1999 through December 31, 1999 by reducing the bag limit to zero, and NMFS requested that consistent regulations be established in Louisiana waters. At the November meeting of the Gulf Council, NMFS was requested by the Council to re-set the opening date of the 2000 recreational red snapper season in April 2000 and change the recreational minimum size limit from 15 to 16 inches total length. NMFS subsequently has announced its intention to open the season on April 21, 2000. NMFS typically requests consistent regulations in order to enhance the effectiveness and enforceability of regulations for EEZ waters.

In order to enact regulations in a timely manner so as to have compatible regulations in place in Louisiana waters for the 2000 recreational red snapper season, it is necessary that emergency rules be enacted.

In accordance with the emergency provisions of R.S. 49:953(B), the Administrative Procedure Act, R.S. 49:967 which allows the Wildlife and Fisheries Commission to use emergency procedures to set finfish seasons, and R.S. 56:326.3 which provides that the Wildlife and Fisheries Commission may set seasons and size limits for saltwater finfish; the Wildlife and Fisheries Commission hereby sets the following seasons for recreational harvest of red snapper in Louisiana state waters:

The season for the recreational fishery for red snapper in Louisiana state waters will remain closed through April 20, 2000 by reducing the bag limit to zero for that time period. The season will open at 12:01 a.m., April 21, 2000 and continue through October 31, 2000. The minimum size limit for recreational red snapper is 16 inches total length. If the secretary is notified that the opening and closing of Federal

seasons is changed, he is hereby authorized to change the opening and closing dates for state waters accordingly.

Bill A. Busbice, Jr.
Chairman

9912#022

DECLARATION OF EMERGENCY

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

2000 Red Snapper Commercial Season and Size Limits

The red snapper fishery in the Gulf of Mexico is cooperatively managed by the Department of Wildlife and Fisheries (LDWF) and the National Marine Fisheries Services (NMFS) with advice from the Gulf of Mexico Fishery Management Council (Gulf Council). Regulations promulgated by NMFS are applicable in waters of the Exclusive Economic Zone (EEZ) of the U.S., generally three miles offshore. NMFS will provide rules for commercial harvest seasons for red snapper in the EEZ off of Louisiana. NMFS and the Gulf Council typically request consistent regulations in order to enhance the effectiveness and enforceability of regulations for EEZ waters.

The 2000 commercial red snapper fishery in EEZ waters is expected to operate under two sets of seasonal openings, one beginning February 1 and one beginning October 1. During the first season, the fishery will open at noon of the first day of each month, and close at noon on the tenth day of each month, until the allotted portion of the commercial red snapper quota has been harvested. Two-thirds of the annual commercial quota has been allotted to the first set of seasonal openings that begins in February, and the remainder of the quota will be allotted to the second set of openings that begin in October. During the second season, the fishery will open at noon of the first day of each month, and close at noon on the tenth day of each month, until the allotted portion of the commercial red snapper quota has been harvested. In order to enact regulations in a timely manner so as to have compatible regulations in place in Louisiana waters for the 2000 commercial red snapper season, it is necessary that emergency rules be enacted.

The minimum size limit for commercially harvested red snapper is 15 inches total length.

In accordance with the emergency provisions of R.S. 49:953(B), the Administrative Procedure Act, R.S. 49:967 which allows the Wildlife and Fisheries Commission to use emergency procedures to set finfish seasons, and R.S. 56:326.3 which provides that the Wildlife and Fisheries Commission may set seasons for saltwater finfish; the Wildlife and Fisheries Commission hereby sets the following season for commercial harvest of red snapper in Louisiana state waters:

The season for the commercial fishery for red snapper in Louisiana state waters will open at 12:00 noon February 1, 2000. The commercial fishery for red snapper in Louisiana waters will close at 12:00 noon February 10, 2000, and thereafter open at 12:00 noon on the first of each month and

close at 12:00 noon on the tenth of each month, for each month of 2000 until two-thirds (2/3) of the 2000 commercial red snapper quota for the Gulf of Mexico has been harvested or projected to be harvested.

The Commission grants authority to the Secretary of the Department of Wildlife and Fisheries to change the closing dates for the commercial red snapper season in Louisiana state waters when he is informed that two-thirds (2/3) of the commercial red snapper quota for the Gulf of Mexico has been harvested or projected to be harvested, such closure order shall close the season until 12:00 noon October 1, 2000, which is the date expected to be set for the re-opening of the 2000 commercial red snapper season in Federal waters.

The season for the commercial fishery for red snapper in Louisiana state waters will re-open at 12:00 noon October 1, 2000. The commercial fishery for red snapper in Louisiana waters will close at 12:00 noon October 10, 2000, and thereafter open at 12:00 noon on the first of each month and close at 12:00 noon on the tenth of each month for each month of 2000, until the remainder of the 2000 commercial quota is harvested.

The Commission grants authority to the Secretary of the Department of Wildlife and Fisheries to change the closing dates for the commercial red snapper season in Louisiana state waters when he is informed that the commercial red snapper quota for the Gulf of Mexico has been harvested or projected to be harvested; such closure order shall close the

season until the date set for the opening of the year 2001 commercial red snapper season in Federal waters.

The Commission also grants authority to the Secretary of the Department of Wildlife and Fisheries to change the opening dates for the commercial red snapper season in Louisiana state waters if he is informed by the Regional Administrator of NMFS that the season dates for the commercial harvest of red snapper in the federal waters of the Gulf of Mexico as set out herein have been modified, and that the Regional Administrator of NMFS requests that the season be modified in Louisiana state waters.

Nothing herein shall preclude the legal harvest of red snapper by legally licensed recreational fishermen. Effective with any closure, no person shall commercially harvest, transport, purchase, barter, trade, sell or attempt to purchase, barter, trade or sell red snapper. Effective with the closure, no person shall possess red snapper in excess of a daily bag limit. Provided however that fish in excess of the daily bag limit which were legally taken prior to the closure may be purchased, possessed, transported, and sold by a licensed wholesale/retail dealer if appropriate records in accordance with R.S. 56:306.5 are properly maintained, and those other than wholesale/retail dealers may purchase such fish in excess of the daily bag limit from wholesale/retail dealers for their own use or for sale by a restaurant as prepared fish.

Bill A. Busbice, Jr.
Chairman

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