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Emergency Rules

DECLARATION OF EMERGENCY

Board of Trustees for Colleges and Universities

At its meeting on October 29, 1976, the Board of Trustees for State Colleges and Universities adopted the following rule, effective immediately:

In the published Policies and Procedures Manual of the Board of Trustees for State Colleges and Universities, Section 6.6B of Part VI is amended as follows:

- I. Delete Sections B.1, B.2, B.3, and B.4 (p. 7) and insert in lieu thereof the following:
- Schedule of Registration Fees for Undergraduate and Graduate Students

Louisiana Resident Fees

Hours	Effective Next Term*	Effective Fall 1977*
1- 3	\$ 60	\$ 70
4	70	80
5	80	90
6	90	100
7	100	110
8	110	120
9	120	130
10	130	140
11	140	150
12 and above (full-time)	145	160

^{*}Includes a \$10 activity fee, but does not include a \$10 building use fee.

Effective Summer 1977: Based on a nine-week session, registration fees will be one-half of those charged in the preceding term.

Out-of-State Resident Fees

Full-time—In addition to Louisiana resident fees: \$315/semester.

Part-time—In addition to Louisiana resident fees: \$26.25 per credit hour.

Note: Total fees paid may vary from institution to institution because of additional administrative, or student self-assessed fees, and room and board charges.

II. Under Section 6.6B (p. 7) of Part VI, change the numeral (5) to the numeral (2); change the numeral (6) to the numeral (3); and change the numeral (7) to the numeral (4).

This emergency rule is necessary in order to implement the tuition change prior to December 20, 1976. Through normal process of the Administrative Procedures Act, December 20, 1976, is the earliest date this rule can become effective; and since at least one institution under the jurisdiction of the Board of Trustees for State Colleges and Universities holds registration prior to December 20, 1976, the emergency action was taken.

This action was taken in accordance with the emergency provisions of the Administrative Procedures Act and under the authority of Article VIII, Section 6, of the 1974 Louisiana Constitution.

Bill Junkin
Executive Director

Rules

RULES

Department of Agriculture Bureau of Entomology and Plant Industry

Sweet-potato Weevil Quarantine and Regulations

Whereas, it has been determined and so declared that a serious insect pest known as the sweet-potato weevil (cylas formicarius, elegantulus Sum.) is known to exist in certain parishes in the State of Louisiana; and

Whereas, the sweet-potato weevil is known to be the most destructive insect to attack sweet potatoes; and

Whereas, the movement from or harboring on a property of host material infested with the sweet-potato weevil, from which this insect may spread, constitutes a menace to the sweet potato industry of Louisiana and jeopardizes the production and marketing of this major important food and feed crop;

Therefore, in order to prevent the spread of and to control and eradicate the sweet-potato weevil in Louisiana, the Louisiana Department of Agriculture under

authority of Parts 2 and 3 of Chapter 12 of Title 3 of the Louisiana Revised Statutes of 1950, hereby promulgates the following quarantine and regulation.

I. Definition of Words, Terms and Phrases

For the purpose of this quarantine and regulation, the following words, phrases and terms shall be construed respectively to mean:

- 1. Pest and/or Sweet-potato weevil: The insect known as the sweet-potato weevil (cylas formicarius, elegantulus Sum.) in any stage of development—egg, larva, pupa, or adult.
- 2. Department: The Louisiana Department of Agriculture.
- 3. Commissioner: The Commissioner of the Louisiana Department of Agriculture.
- 4. State Entomologist: The entomologist for the Louisiana Department of Agriculture.
- 5. Agent or inspector: An authorized representative of the State Entomologist.
- 6. Restricted and/or host material: Dehydrated sweet potatoes, sweet potato roots, plants, vines or parts thereof; vines or roots of any other plants belonging to the genus Ipomea; and such other plants as may be found to be hosts of the sweet-potato weevil and used containers.
- Container: A crate, box, basket, sack or any other kind of container used in handling or moving dehydrated sweet potatoes or sweet potato vines or roots.
- 8. Person: An individual, firm or corporation.
- Quarantine area: Any portion of the State of Louisiana or of any other state in which the sweet-potato weevil has been found and placed under quarantine on account of same.
- Property: A parcel of land on which a planting of sweet potatoes or other restricted material is growing or has been grown or stored.
- 11. Infestation or infested property: A property on which host material has been found infested with the sweet-potato weevil or a property onto which restricted material has

been moved for any purpose from an infested property. Such properties shall be considered infested for a period of one year from the date the last infestation of the sweet-potato weevil is found, or, if quarantined because of the movement of restricted material onto the property such properties shall be considered as infested until satisfactorily proven to the State Entomologist that the sweet-potato weevil no longer exists on said property.

- 12. Pest free area: That portion of the State of Louisiana or any other state, or any entire state not included ithe quarantined area in which the sweet-potato weevil is not known to occur.
- 13. Non-sweet potato area: An area in which the planting, bedding, permitting to grow to maturity, or storage of restricted material is prohibited.
- 14. Processing plants: Canning and dehydrating plants.
- 15. Commercial kiln or storage house: A building wherein sweet potatoes produced by different farmers are assembled and stored.
- Farm kiln or storage house: A building or enclosed structure located on a farm in which sweet potatoes grown on said farm are stored.
- 17. Sweet potato dealer: An individual, firm or corporation commercially engaged in the handling, sale, offering for sale and/or movement of sweet potatoes.
- II. Agents' Authority and Purpose to Enter onto Properties and Premises
 - In accordance with Sections 1654 and 1733
 of Title 3 of the Louisiana Revised Statutes of
 1950, agents of the Department are authorized and shall be allowed entrance onto any
 property or premise in the State of Louisiana
 to:
 - a. Determine if restricted and/or sweetpotato weevil host material is present, grown or permitted to grow thereon, and if so, to inspect and determine if such material is infested with the sweetpotato weevil.
 - b. Require inspection of such material at

an established and designated inspection point to determine if same is infested with the sweet-potato weevil or if the restricted articles found have been exposed to infestation.

 No person shall in any way interfere with an agent in making inspections on properties for restricted and/or sweet-potato weevil host material and in carrying out this quarantine and regulation.

III. Quarantined Areas

Those areas hereby quarantined are listed hereinafter in the supplement hereto which is made a part thereof.

- IV. Conditions Governing the Movement, Sale, Offering for Sale, or Holding in Warehouses for Sale of Restricted Material
 - 1. Restricted material shall not be moved from the State of Louisiana unless:
 - a. Accompanied by a valid certificate permit issued by the Department;
 - b. Accompanied by a valid certificate permit tag and/or fumigation certificate issued by the Department when required by the state of destination.
 - Restricted material shall not be moved into or within Louisiana, sold, or offered for sale, or held in warehouses for sale, unless accompanied by a proper valid certificate permit, and unless each container has attached thereto a valid certificate permit tag issued by duly authorized inspectors of the state of origin.
 - Restricted material shall not be moved from the quarantine area into the pest free area of Louisiana, unless accompanied by a fumigation certificate issued by the proper official of the state of origin.
 - 4. Strict sanitary measures must be maintained in and around processing plants at all times.
 - Certificate permits, certificate permit tags, and fumigation certificates become invalid when once used to cover the current shipment for movement and/or sale of restricted material.

V. Conditions Governing the Issuance of Certificate Permits, Fumigation Certificates and Certificate Permit Tags for the Movement of Restricted Material

1. From Pest Free Areas

Certificate permits and green certificate permit tags authorizing the movement of restricted material from the pest free area to points within and outside of Louisiana will be issued by duly authorized inspectors of the Department after an inspection of the restricted material has been made and it is found to be free of the sweet-potato weevil.

2. From Ouarantined Areas

Certificate permits and pink certificate permit tags authorizing the movement from or within the quarantine area will be issued by duly authorized inspectors of the Department:

 After the restricted material has been inspected, under such conditions and in such manner as prescribed by the Department, and found apparently free of the sweet-potato weevil;

> provided the person has a Sweet potato dealer's certificate permit, if required to do so by Section VI of this regulation;

> provided the restricted material is not moved from the quarantined area into the pest free area of Louisiana, unless fumigated, or to any state which may prohibit entry of such restricted material;

> provided the load or lot of sweet potatoes, if moving by truck to an area which permits entry of restricted material, is sealed in the truck body by an inspector or agent of the Department by the use of not more than two seals. (Special arrangements and adaptations where required to accomplish this objective, by the use of tarpaulins or other means, must be approved by the Department in advance of moving sweet potatoes in such truck.) The seal shall not be broken until the destination as given in the certificate permit authorizing the movement of the sweet potatoes has been reached. If the truck load is com

prised of mixed produce and includes one or more crates or containers of sweet potatoes, then the entire load of produce must be sealed in the truck before leaving the point of loading and a permit issued covering the sweet potatoes contained therein.

b. Fumigation certificate permits authorizing the movement of restricted material from the quarantined area will be issued, provided such restricted material has been inspected and found apparently free of the sweet-potato weevil and fumigated with an approved fumigant in such dosages and at such temperature and time of exposure as prescribed and under the immediate supervision of a representative of the Department.

3. Tagging

Container certificate permit tags issued to meet the requirements of this regulation and similar requirements of other states shall be attached to each container in a load or shipment of sweet potatoes before a certificate permit authorizing movement may be issued.

- VI. Requirements for Sweet Potato Dealer's Certificate Permit
 - 1. All persons commercially engaged in the handling, sale, offering for sale, and/or movement of sweet potatoes in the quarantined area shall not store, clean, grade, pack for sale, process in any manner or move sweet potatoes unless they have a valid sweet potato dealer's certificate permit, except this shall not apply to the movement of sweet potatoes by farmers directly from their farms to storage houses, processing plants, or cleaning, grading, and packing sheds.
 - 2. A sweet potato dealer's certificate permit shall be issued provided:
 - a. A properly executed affidavit on a form furnished by the Department, setting forth the stipulations to which the applicant must agree, has been filed with the Department.
 - b. A bond acceptable to the Department in the amount of one thousand dollars for

a sweet potato dealer's certificate permit in favor of the Commissioner of Agriculture has been filed with the Department as a guarantee to:

- Reimburse any purchaser the purchase price of sweet potatoes that have been confiscated because of sweet-potato weevil infestation or illegal movement.
- (2) Agree to the destruction of any load or lot of sweet potatoes moving illegally or infested with the sweet-potato weevil by an inspector of the Department or law enforcement officer, or return same to point of origin.
- VII. Conditions Governing the Growing, Allowing to Grow, Harvesting of and Movement of Restricted Material Within a Quarantined Area
 - 1. The growing and/or storing of restricted material, or allowing restricted material to grow to maturity, is prohibited in areas declared to be non-sweet potato areas (as herein set forth by future public notices), except under special permit issued by the State Entomologist. Any restricted material found in violation of this provision shall be disposed of in a manner approved by the State Entomologist.

2. Quarantine Area.

a. Planting Stock.

Owners and/or persons in charge of infested properties within the quarantined area may save their own seed sweet potatoes, providing they have been hand selected and are apparently free of the sweet-potato weevil, and such potatoes shall be properly treated with materials and methods approved by the State Entomologist at the time of storage.

No seed sweet potatoes, plants, vines and/or cutting shall move within the quarantined area except those which have been inspected by an authorized inspector of the Louisiana Department of Agriculture and found to be apparently free of the sweet-potato weevil.

Seed Beds and Field Plantings.

The location of seed beds and/or field plantings of sweet potatoes on infested properties or properties adjacent to infested properties must meet with the approval of the State Entomologist.

c. Final Date of Harvesting.

All sweet potato fields on infested properties shall be harvested before December 1 and thoroughly surface cleaned by the owner and/or tenant or renter within fifteen days of the time of harvesting, also such fields shall be thoroughly disced or plowed at least once by January 15, following the year of production.

d. Destruction of Sweet Potatoes in Seed Beds.

Sweet potatoes in seed beds on infested properties and/or on properties within a mile radius of an infested property shall be destroyed immediately after such potatoes have served the purpose of supplying plants or slips for field plantings on the farm on which the plants or slips were produced, and not later than July 15.

- VIII. Conditions Governing the Handling, Storage and Processing of Sweet Potatoes Within the Quarantined Area.
 - Final Date of Disposal and Treatment of Sweet Potatoes Treated with Approved Chemicals.
 - a. There shall be no date limit on the shipment of sweet potatoes from the quarantined area, provided:
 - (1) the sweet potatoes to be marketed after April 1 were treated with approved chemicals before February 28;
 - (2) the applicator used in applying the chemical is approved by the Department;
 - (3) the chemical shall be applied under the supervision of a representative of the Department;

- (4) the wash water from sweet potatoes that have been treated with chemicals shall be disposed of in a manner approved by the Department.
- b. Sweet potato packing sheds, canning plants and/or storage houses, together with containers and equipment used in handling sweet potatoes, must be treated in a manner prescribed by the State Entomologist as soon as possible after final disposal of a crop of sweet potatoes.
- Final Date of Disposal and Treatment of Sweet Potatoes not Treated with an Approved Chemical or Heavily Infested with Sweet-Potato Weevils as Provided for in Section VIII, 1, a.
 - Unprocessed sweet potatoes shall not be held in canning plants, in storage or warehouses on infested properties nor moved in any manner nor sold or offered for sale except those hand selected seed sweet potatoes properly treated as permitted in Section VII, 2, after April 1 of the year following production. This provision shall apply to all sweet potatoes even though previously inspected and certified for sale and movement prior to the respective deadlines. Sweet potato packing sheds, canning plants, and/or storage houses, together with containers and equipment used in handling sweet potatoes, must be treated in a manner prescribed by the State Entomologist by April 1 unless a special permit is issued by the State Entomologist extending the deadline date.
 - b. Sweet potatoes shall not be stored in so-called dirt banks on infested properties, except seed sweet potatoes stored and handled under such conditions and requirements as prescribed by the State Entomologist.

3. Sanitary Measures.

- a. A person operating packing sheds, assembly points, processing plants and/or storage houses shall:
 - (1) Not permit loose sweet potatoes, sweet potato culls, or parts of

sweet potatoes to accumulate on or under floors of storage houses, processing plants or any place that sweet potatoes are cleaned, assembled, graded, and packed.

- (2) Dispose of all sweet-potato weevil host material daily by processing for feed purposes or by burning. If necessary to haul such sweet-potato weevil host material from the place of accumulation to obtain processing or burning of same, such hauling shall be done in an approved tight-body truck or container and covered with a tarpaulin when necessary.
- (3) Not allow sweet potatoes, sweet potato crowns and roots, or parts thereof, to be carried off in water used in washing sweet potatoes.
- (4) Not permit the sale or movement to any farm of culled sweet potatoes or any part of the sweet potatoes as a result of handling in preparation for sale and movement in any manner, unless under special permit issued by the State Entomologist.
- (5) In the quarantine area, empty second-hand crates or other containers, before being permitted to move from the packing sheds or processing plants to the farms within the quarantined area, must be cleaned free of host material.

IX. Inspection Fees

An inspection fee of two cents per bushel for each inspection required to effect final movement to market, as authorized by Section 1734 of Title 3 of the Louisiana Revised Statutes of 1950, shall be collected on each bushel of sweet potatoes moved and/or marketed. Such fee to be collected on those sweet potatoes moving to processing plants on the basis of the amount of purchase less ten percent for breakdown and shrinkage while in storage. Fees are to be collected as follows:

 From truck operators or shippers at the time the sweet potatoes are inspected and a certificate permit issued as a prerequisite to authorize such sweet potatoes to be offered for sale and/or movement.

- From processing plants at the time the sweet potatoes are inspected and moved into a plant for processing and/or packed to be moved or shipped as nonprocessed sweet potatoes.
- From sweet potato storage houses and/or packing shed operators at the time the sweet potatoes are inspected and a certificate permit issued authorizing the sale, movement, or shipment of same.
- 4. From such other persons at the time that the sweet potatoes are inspected and a certificate permit issued authorizing their movement and/or sale.

X. Quarantine Compliance

Any person, owner and/or manager of a farm or property on which restricted material is stored, planted, cultivated, or grown, and the tenant, if any, leasing such land or property on any basis, shall be jointly and severally responsible for complying with the rules and regulations and any other requirements as may be stipulated to eradicate, control, and prevent the spread of the sweet-potato weevil.

XI. Shipments for Scientific Purposes

The restrictions of this quarantine and regulation do not apply to shipments of restricted material under proper safeguards to the United States Department of Agriculture, or to recognized State institutions for scientific purposes, except that a special permit issued by a duly authorized State or Federal plant quarantine inspector must be attached to the outside of the container.

XII. Penalties

- Any person found guilty of violating the provisions of this quarantine and regulation is subject to the penalties provided for by Section 1736 of Parts 2 and 3 of Chapter 12 of Title 3 of the Louisiana Revised Statutes of 1950.
- A sweet potato dealer's certificate permit shall be suspended if the person to whom it is issued fails to comply with the provisions of this quarantine and regulation and his affidavit, and shall remain suspended until such

time as the provisions have been complied with. Upon repeated violation of this quarantine and regulation and the provisions of the affidavit, a sweet potato dealer's certificate permit shall be revoked.

- 3. Any sweet potato plantings found in a nonsweet potato zone will be destroyed at the expense of the person or persons responsible for the plantings.
- 4. Restricted materials found in violation of this quarantine and regulation shall be destroyed or disposed of in a manner approved by the State Entomologist.

XIII. Effective Date

The above revised quarantine and regulation shall be revised on and after November 20, 1976.

Supplement to the Sweet-Potato Weevil Quarantine and Regulation

In accordance with the authority vested in the Louisiana Department of Agriculture, Part 2 of Chapter 12 of Title 3 of the Louisiana Revised Statutes of 1950, the sweet-potato weevil quarantine and regulation is hereby supplemented as follows:

III. Quarantined Areas

1. In the United States

a. The areas hereby quarantined on account of the sweet-potato weevil shall be the portions of all states in which sweet-potato weevil infestations are known to occur, and so officially designated as quarantined or regulated areas, by the sweet potato quarantines of the states of Alabama, Florida, Georgia, Louisiana, Mississippi, Texas, and South Carolina.

2. In Louisiana

a. Quarantined areas in Louisiana are hereby declared to be the entire parishes of:

> Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Calcasieu, Cameron, East Baton Rouge, East Feliciana, Evangeline, Iberia, Iberville, Jackson, Jefferson, Jefferson Davis, Lafayette,

Lafourche, Livingston, Orleans, Plaquemines, Pointe Coupee, Rapides, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Vernon, Washington, West Baton Rouge, West Feliciana; and those parts of parishes hereinafter listed:

Bienville Parish-Wards 4 and 5;

Caddo Parish—Wards 6 and 7; that portion consisting of a one-mile radius of and including the property of Dr. W. A. Fortson, 2335 Grimmett Drive, Shreve-port; that portion consisting of a one-mile radius of and including the property of Dan Frederick, 1914 Jones-Mabry Road, Shreveport; that portion consisting of a one-mile radius of and including the property of Dr. Joe White, 115 Lucia Lane, Shreveport and that portion consisting of a one-mile radius of and including the property of T. M. Boyter, 4323 Tacoma Boulevard, Shreveport;

Caldwell Parish—that portion consisting of a one-mile radius of and including the property of Ed Hilburn, Section 28, R3N, T14N and that portion consisting of a one-mile radius of and including the property of Clifton Hilburn, Section 28, R3N, T14N;

DeSoto Parish—that portion south of T15N;

Grant Parish-that portion consisting of a one-mile radius of and including the property of Olan Deer, Section 12, R2W, T7N; that portion consisting of a one-mile radius of and including the property of Alvin Dryden, Section 6, R1E, T8N; that portion consisting of a one-mile radius of and including the property of E. D. Humphrey, Section 20, R2W, T7N; that portion consisting of a one-mile radius of and including the property of Rubin Chandler, Section 3, R2E, T6N; that portion consisting of a one-mile radius of and including the property of Walter Sands, Section 7, R2E, T7N; that portion consisting of a one-mile radius of and including the property of F. P. Mobley, Section 33,

R2W. T7N: that portion consisting of a one-mile radius of and including the property of J. W. James, Section 33, R2W, T7N; that portion consisting of a one-mile radius of and including the property of Baron Greenhouse, Section 8, R1E, T6N; that portion consisting of a one-mile radius of and including the property of G. T. Mobley, Section 33, R2W, T7N; that portion consisting of a one-mile radius of and including the property of Roosevelt Boyd, Section 3, R3W, T7N and that portion consisting of a one-mile radius of and including the proprety of Mrs. Ima Carter, Section 22, R2W, T8N;

LaSalle Parish-that portion consisting of a one-mile radius of and including the property of Dave Joy, Section 42, R4E, T8N; that portion consisting of a onemile radius of and including the property of Robbie Brown, Section 24, R3E, T9N; that portion consisting of a one-mile radius of and including the property of Mac Cannon, Section 2, R2E, T8N; that portion consisting of a one-mile radius of and including the property of O. D. Albritton, Section 31, R1E, T10N; that portion consisting of a one-mile radius of and including the property of Chester Edmonds, Section 22, R4E, T8N; that portion consisting of a one-mile radius of and including the property of Joe Terrell, Section 23, R1E, T9N; that portion consisting of a one-mile radius of and including the property of Jake Womack, Section 40, R3E, T7N and that portion consisting of a one-mile radius of and including the property of Jim Joy, Section 22, R4E, T8N;

Lincoln Parish—that portion consisting of a one-mile radius of and including the property of James Kay, Section 13, R3W, T17N;

Natchitoches Parish—that portion west and southwest of the Red River;

Red River Parish—Ward 3 and that portion of R8W in Ward 2:

and/or such other area or areas as hereafter may be legally designated.

b. Non-sweet potato areas shall be:

Infested properties in the area north of Avoyelles and Rapides Parishes, east and northeast of the Red River line at Grant Parish, northeast of the Red River in Natchitoches Parish, north of the Natchitoches Parish line west of the Red River and north of the Sabine Parish line, and such other area or areas as hereafter may be legally designated.

The above supplement to the sweet-potato weevil quarantine and regulation shall be revised effective on and after November 20, 1976.

Gilbert L. Dozier Commissioner of Agriculture

RULES

Department of Agriculture Grain Division

As a result of the public hearing held November 4, 1976, the following changes were made in the rules and regulations adopted by the Louisiana Department of Agriculture under Act 627 of the 1975 legislative session pertaining to cotton buyers.

- 1. A financial statement will no longer be required.
- Copies of each contract will not be required but a list of contracts will be submitted on a monthly basis.
- 3. Inspection of books and premises will no longer be required.

Gilbert L. Dozier Commissioner

RULES

Bond Commission

WHEREAS, Act No. 279 of the Legislature of Louisiana, Regular Session of 1976, provides in part for the repeal of Section 1402.1 of Title 39 of the Louisiana Revised Statutes of 1950, which provided that the State Bond Commission (the "Commission") was not subject to the requirements of the State Administrative Procedure Act (the "Act"); and

WHEREAS, the Commission wishes to comply with the provisions of the Act; and

WHEREAS, the Act requires publication of a description of the organization and method of operations of the Commission, and the making available for public inspection all rules, final orders, and decisions as defined in the Act; and

WHEREAS, the Act requires publication in the Louisiana Register by the Division of Administration of all effective rules adopted pursuant to the Act;

NOW THEREFORE BE IT RESOLVED BY THE COMMISSION:

SECTION 1. The following constitutes a full and complete description of the organization and the general course and method of operation of the Commission, the organizational chart of which is attached hereto as Exhibit A and is made a part hereof.

By law, the Commission shall have a Chairman and a Secretary and such other officers as the Commission may elect. Present law provides that the Chairman of the Commission shall be the State Treasurer, who is authorized to appoint the Secretary. The duties of the Chairman are defined by law and are generally those performed by the principal officer of a board or commission. The Secretary is responsible for certifying all official proceedings and acts of the Commission and is custodian of its official records and documents, performing such additional duties as are normally undertaken by the secretary of a commission or board. Also, the Secretary shall assume certain duties of the Chairman in his absence, or at his direction, and performs such other tasks as may be assigned by the Chairman or Commission.

The Commission is a constitutionally created body and, under constitutional and statutory authority, the State agencies and political subdivisions may not incur debt or levy taxes or hold elections therefor without the approval or the authorization of the Commission.

The Commission receives applications from parishes, municipalities, special taxing districts, and other political subdivisions of the State, requesting authority to incur debt or levy taxes. These applications are reviewed for compliance with constitutional and statutory requirements and feasibility, including the ability to repay any indebtedness incurred. If the applications are in order, they are placed on an agenda for consideration by the Commission at a regular or special meeting. At the meeting, the Commission either approves, disapproves or defers the application for further discussion.

Certified copies of excerpts of the minutes showing approval are sent to those who have submitted applications which are approved. Those whose applications are disapproved are notified.

The Commission prepares all resolutions, official statements, notices and all other proceedings in the issuance of State general obligation debt. In this regard, the Commission publishes notices for receipt of bids on State debt and receives bids from underwriters seeking to purchase bonds of the State. The Commission sees that the bonds are printed and delivered to the successful purchaser. The Commission also issues obligations representing any debt which State agencies and authorities may incur.

Applications may be submitted and information may be obtained by writing to: State Treasurer, P. O. Box 44154, Capitol Station, Baton Rouge, Louisiana, 70804, Attention: Mr. Charles F. Gaiennie, Jr., Secretary, State Bond Commission, or by calling Area Code 504, 389-2531 or 389-6514.

SECTION 2. The following constitutes all of the existing rules, as defined in the Act, including all rules in existence on January 1, 1975, and all other written statements of policy or interpretations formulated, adopted or used by the Commission in the discharge of its functions, including all final orders, decisions, and opinions:

- 1. The following has been adopted concerning meeting dates: Regular meetings shall be held at 9:30 a.m. on the third Tuesday following the prior meeting, provided that: (a) a regular meeting at which bids are to be received for the sale of bonds may be held at either 9:30 a.m. or 11:00 a.m., and (b) that when a special meeting shall have been held that, at the option of the Chairman, the next regular meeting may be held either on the third Tuesday following the previous regular meeting or on the third Tuesday following said special meeting.
- Applications must be filed with the Chairman
 or Secretary of the Commission at least eight
 working days in advance of a State Bond
 Commission meeting, except in cases of absolute emergencies or in cases where staff
 permission for later filing of routine matters is
 granted.
- Notice of meetings and agendas will be mailed to each member and any other party who has requested same seven days prior to the meet-

- ing, and will be posted and given to members of the press, in accordance with law.
- 4. One copy of any resolution or ordinance, certified by a duly authorized official, shall be filed with the Chairman or Secretary of the Commission, in regard to all applications.
- 5. The Secretary of the Commission shall be responsible for docketing all matters to be considered by the Commission, and no matter will be docketed that does not comply with Commission policy or that cannot otherwise be legally considered.
- 6. A personal appearance by the applicant is necessary in emergency matters; no such personal appearance is otherwise necessary unless specifically requested by the Commission staff.
- 7. The Secretary or Assistant Secretary of the Commission shall be responsible for presenting all matters to the Commission and will report all matters with a recommendation for approval, deferral, disapproval, or no recommendation.
- 8. A staff docket meeting of the Commission, Legislative Auditor's office and Attorney General's office will be held prior to each Commission meeting to review all matters on the agenda.
- 9. The following shall be furnished for informational purposes only: (a) a copy of the official statement when prepared, (b) a copy of the bid submitted by the bidder or bidders to whom the bonds were awarded and an amortization schedule when available.
- The Facility Planning and Control Department of the Office of the Governor will have overall supervision and coordination of construction projects where State funds are involved.
- 11. All legal fees to be paid in connection with all applications shall be in accordance with the Attorney General's fee schedule and shall be subject to his approval. Each applicant shall state the amount of attorney's fees or that said fees do not exceed said schedule, in order to comply with this rule.
- 12. Maximum financial advisor's fees and maxi-

- mum underwriter's compensation on negotiated sales shall be approved by the Commission; provided, however, that in the cases of industrial revenue bonds and front foot assessments, no Commission approval shall be required.
- 13. Approval of the Department of Commerce and Industry must be obtained for projects to be funded by industrial development bonds. If such approval is not obtained prior to submission of the application to the Commission, then any approval of the Commission will be made subject to the approval of the Department.
- 14. The results of all elections which are authorized by the Commission shall be reported to the Commission as soon as they are promulgated.
- 15. In advance refundings, any and all costs of the refunding shall be paid from any profit made on the purchase and sale of securities to the escrow fund, to the extent legally possible. After this, the State, its agencies or public charities shall receive any monetary benefit from such purchase and sale, to the extent legally possible. The State Treasurer shall purchase all securities for sale to the escrow fund to the extent legally possible; provided, however, that in no case shall such purchase be made if it would cause the bonds to be considered arbitrage bonds.
- 16. Line of credit: A line of credit is an authorization to a State agency to proceed with a project and draw from the State Treasury funds for the project prior to the sale of bonds for that project. The Commission decided that limits to the lines of credit would be desirable and, therefore, adopted the following:
 - 1. That the current amounts of lines of credit presently authorized by the Commission be considered the current maximum amount of such lines of credit.
 - 2. That the maximum amount of lines of credit authorized by the Commission be reduced by eighty percent of future bond sales until said maximum is reduced to \$50,000,000.

- 3. That when the maximum line of credit has been reduced to \$50,000,000:
 - (a) That the bonds authorized be issued in the fiscal year in which the line of credit was granted, so that there is no carry-over of lines of credit from one fiscal year to the next.
 - (b) That no lines of credit be authorized for a project unless and until lines of credit have been authorized for all projects of higher priority as stated in the capital outlay budget adopted by the Legislature for such fiscal year.
- 4. That the maximum amounts of lines of credit provided herein shall not apply in cases where the Commission shall deem an item to be an emergency matter.
- Meetings of the Commission shall be conducted in accordance with "Robert's Rules Of Order."
- 18. The following information (page 6) shall be furnished by governing authorities of parishes and municipalities in connection with applications made to the Commission:
- I. Loans

A. General Fund

- Copy of resolution adopted by governing authority setting forth proposed:
 - a. amount of loan
 - b. maturity date
 - c. interest rate
 - d. purpose
 - e. security
- Copy of budget adopted by governing authority for current year.
- B. Anticipation of avails of special tax
 - Copy of resolution adopted by governing authority setting forth proposed:
 - a. amount of loan

- b. maturity date
- c. interest rate
- d. purpose
- e. security
- 2. Statement of expected yield from special tax levy according to last assessment roll of record.
- C. Certificates of indebtedness secured by excess annual revenues of parish.
 - 1. Copy of resolution adopted by governing authority setting forth proposed:
 - a. amount of certificates
 - b. maturity dates
 - c. interest rate
 - d. purpose
 - e. security (dedication of surplus or excess revenues accruing to parish above statutory, necessary and usual charges for number of years over which certificates mature)
 - Copy of budget adopted by governing authority showing expected revenues and expenditures, and excess of revenues over statutory, necessary and usual charges for current year.
- D. Funding general alimony tax into bonds
 - 1. Sworn statement of:
 - a. revenues for current year
 - b. statutory and ordinary charges for current year
 - c. number of mills of general alimony tax required for statutory and ordinary charges
 - d. amount of residue (in mills or fractions thereof) available for funding into bonds
 - 2. Copy of resolution of governing authority setting forth proposed:
 - a. amount of bonds
 - b. maturity dates
 - c. interest rate
 - d. purpose

e. security (irrevocable pledge and dedication of so much of avails or residue of general alimony tax collected annually for duration of bonds)

II. Special Tax Levies

- A. Copy of resolution of governing authority setting forth:
 - 1. amount of tax
 - 2. duration
 - 3. purpose
 - 4. proposition
 - 5. request for authority to hold election and to levy and collect tax if approved by electors.

III. Bond Issues

A. Ad valorem tax secured bonds

- Statement of assessed valuation according to last assessment roll of record.
- Statement of outstanding ad valorem tax bonded indebtedness and purpose for which debt was incurred.
- 3. Resolution of the governing body applying for authority to hold elections and setting forth proposed:
 - a. amount of issue
 - b. duration, including schedule of bond maturities
 - c. interest rate
 - d. purpose
 - e. security
 - f. proposition
 - g. request to Commission to authorize issuance, sale and delivery of bonds if election is carried
- 4. Description of project including estimate of cost of project and of the cost of issuing bonds.

B. Sales Tax Secured Bonds

 Resolution of governing authority to hold election to fund into bonds (may be submitted at same election to authorize the imposition of tax or may be submitted at separate election held for that purpose) and setting forth:

- a. amount to be funded
- b. duration, including schedule of bond maturities
- c. interest rate
- d. purpose
- e. security (sales tax revenues)

C. Revenue Utility Bonds

- Same information required for ad valorem tax secured bonds should be included in application for issuance of revenue utility bonds.
- Preliminary report of economic feasibility, including projection of revenues available to service bonds. Conditional approval pending receipt of such preliminary report of economic feasibility may be given.

IV. Paving Certificates

- A. Copy of resolution setting forth:
 - Description of proposed project, listing streets to be improved.
 - 2. Amount of certificates to be issued.
 - 3. Duration
 - 4. Interest rate
 - 5. Security

V. Sewer Certificates

- A. Copy of resolution setting forth:
 - 1. Description of proposed project
 - 2. Amount of certificates to be issued
 - 3. Duration
 - 4. Interest rate
 - 5. Security

VI. Water Certificates

- A. Copy of resolution setting forth:
 - 1. Description of proposed project.
 - 2. Amount of certificates to be issued.

- 3. Duration.
- 4. Interest rate
- 5. Security

VII. Industrial Contracts

- A. Copy of lease or comparable agreement with industrial firm and copy of resolution adopted by governing body requesting approval of Commission.
- B. Bond Issues—same information required for other bond issues.
- 19. The following information shall be furnished by School Boards in connection with applications made to the Commission:
- I. Loans
 - A. Budgetary Loan
 - 1. Copy of resolution adopted by School Board setting forth:
 - a. amount of loan
 - b. maturity date
 - c. interest rate
 - d. purpose
 - e. security
 - 2. Copy of budget adopted by School Board for current school year.
 - B. Anticipation of avails of special taxes.
 - 1. Copy of resolution adopted by School Board setting forth:
 - a. amount of loan
 - b. maturity date
 - c. interest rate
 - d. purpose
 - e. security
 - Statement of expected yield from special tax levy according to last rolls.
- II. Special Tax Levies
 - A. Copy of resolution of School Board setting forth:
 - 1. amount of tax
 - 2. duration

- 3. purpose
- request for authority to hold election and to levy and collect tax if approved by elector

III. Bond Issues

- A. Ad valorem tax secured bonds
 - Statement of assessed valuation
 - Statement of outstanding ad valorem tax bonded indebtedness and purpose for which debt was incurred
 - 3. Resolution of school board applying for authority to hold election and setting forth proposed:
 - a. amount of issue
 - b. duration, including schedule of bond maturities
 - c. interest rate
 - d. purpose
 - e. security
 - f. request to Commission to authorize issuance, sale and delivery of bonds, if election is carried
 - Description of project including estimate of cost of project and cost of issuing bonds.

B. Sales Tax Secured Bonds

- 1. Resolution of governing authority to hold election to fund into bonds (may be submitted at same election to authorize the imposition of tax or may be submitted at separate election held for that purpose) and setting forth:
 - a. amount to be funded
 - b. duration, including schedule of bond maturities
 - c. interest rate
 - d. purpose
 - e. security (sales tax revenues)
- 20. The following information shall be furnished by the governing authorities of Special Districts or Commissions in connection with applications made to the Commission:

- I. Generally, same information, as applicable, as for governing authorities of parishes and municipalities.
- II. If district is created by policy jury, approval of governing authority or police jury for the holding of a tax or bond election and for the creation of debt.
- III. If bonds are to be issued by a district or commission governed by a police jury, a copy of the ordinance or resolution creating the district or commission, if requested by the staff of the Commission.
- 21. Commission rules regarding revenue bonds of State agencies and public trust bonds if the State is the beneficiary:
 - No State agency or public trust authority will begin planning a project without first notifying the Secretary of the Commission of the details of such plans.
 - The Secretary will either report the undertaking to the Commission or arrange for the principals involved to appear before the Commission for a preliminary presentation.
 - The Secretary of the Commission will be advised of all meetings as plans progress and will be furnished copies of all written documents in order that the staff of the Commission may participate in and/or be kept abreast of all developments.
 - 4. At such time as the Secretary determines that the project will be undertaken and prior to any commitments by any of the parties involved, a preliminary presentation will be scheduled for Commission consideration. This presentation will consist of a complete report of progress to date and future plans. The Commission will either preliminarily authorize or disapprove proceedings with the project.
 - 5. All third party contracts will be subject to the approval of the Secretary of the Commission and all contracts which directly relate to a determination which must be made by the Commission will be subject to the approval of the Commission.

- 6. Applications to the Commission to sell bonds on behalf of an agency or public trust authority will be made by certified resolution duly adopted by the issuing authority and will be accompanied by such documents as are necessary to justify the need and feasibility of the undertaking.
- 7. The following acts, documents and contracts shall either be approved by the Commission prior to consumation or entered into subject to the approval or ratification of the Commission (unless the authority for such approval or ratification is vested in the Chairman or Secretary of the Commission):
 - 1. appointment of bond counsel
 - 2. appointment of special legal counsel
 - 3. appointment of financial advisors
 - 4. appointment of underwriters
 - 5. appointment of trustee banks and paying agents banks
 - 6. employment of firms to undertake feasibility studies
 - 7. appointment of all other consultants not referred to in 1 through 6 above
 - 8. official statement
 - 9. notice of sale
 - 10. authorizing bond resolution
 - 11. bond indenture
 - 12. agreement fo purchase bonds
 - 13. all other contracts that relate to the sale or security of the bonds, the disposition of bond proceeds, or the operation of the project or undertaking
- 22. Those portions of the Debt Policy and Procedures Law, R.S. 39:1361-66 and R.S. 39:1401-10, pertaining to the issuance of State general obligation bonds, are hereby declared to be the rules and procedures under which State general obligation bonds shall be authorized, issued, sold, and the procedures therefrom applied.

SECTION 3. The staff of the Commission is hereby further authorized and directed: (1) to file in the office of the Division of Administration and to made available to the Division of Administration for publication all necessary information and data, including that contained in this Resolution, and (2) to take any and all additional

action necessary to implement the provisions of the Act, as the Act applies to the Commission.

SECTION 4. This Resolution shall take effect immediately upon adoption.

Mary Evelyn Parker State Treasurer and Chairman, Bond Commission

Commission Members * Secretary Assistant Secretary

Local

Governmental

Units

Municipal

Finance

Accounting and

Bond and Coupon

Reconciliation

Exhibit A
Organizational Chart

*Members are as follows:

State & State

Agency

Debt

Management

State Treasurer, Chairman
Governor
Lieutenant Governor
Attorney General
Chairman, Senate Finance Committee
President of the Senate
Chairman, Senate Fiscal Affairs Committee
Speaker of the House
Chairman, House Committee on Appropriations
Chairman, House Ways and Means Committee
Commissioner, Division of Administration
Legislative Auditor

RULES

Board of Elementary and Secondary Education

(a) 3.01.52c

Amendment to Bulletin 741 (1966 edition; interim 1976 edition) as follows:

Full-time certified teachers in secondary schools (any school including a high school grade of 9-12) may be allowed to teach a maximum of two periods in one subject out of their field of certification if they have earned twelve semester hours in that subject. Secondary teachers shall not teach below the seventh grade level.

(b) 3.01.70.1

Amendment to Bulletin 741 (1966 edition; interim 1976 edition) as follows:

No final grade below "C" will be accepted by the State Department of Education in any professional or specialized academic education course which is required for certification, regardless of overall grade average. These requirements would become effective for all students entering the teacher education program in the summer session of 1977.

Earl Ingram Director

RULES

Board of Professional Engineers and Land Surveyors

Revisions to the Requirements for the Registration of Professional Engineers and Land Surveyors

Amend Section III, A to read:

A. Professional engineer

The minimum requirements for registration as a professional engineer under the several alternatives provided in the Act, evidence of which must be submitted in the application are as follows:

1. Graduation plus experience [Section 37:692 (1)(a)]

The applicant must:

- a. Be a graduate of an approved engineering curriculum of four years or more.
- b. Hold a certificate issued by this Board or by another similar board in the United States to the effect that the applicant has passed a written examination in fundamental engineering subjects. (Until July 1, 1978, the Board may waive, in its discretion, the written examination in fundamental engineering subjects for applicants who graduated from an approved engineering curriculum prior to July 1, 1959, and who have a specific record of eight years of experience, obtained subsequent to graduation, in engineering work of a character satisfactory to the Board. Before the applicant is granted a waiver he must appear before the Board or a committee of the Board for an oral examination or an interview. Requests to have the examination waived should be submitted with the application.)
- c. Have a specific record of four years of experience, obtained subsequent to graduation, in engineering work of a character satisfactory to the Board.
- d. Be of good moral character and shall include in the application the names of five references who are registered professional engineers having personal knowledge of his engineering experience and who are not relatives or employers of the applicant.

Effective July 1, 1978, every applicant for registration as a professional engineer on the basis of graduation plus experience must pass an eight-hour written examination in the principles and practice of the branch of engineering in which he seeks registration.

2. Experience plus examination [Section 37:692A (1)(b)]

The applicant must:

- a. Be a graduate of an accredited high school.
- b. Hold a certificate issued by this Board or by another similar board in the United States to the effect that the applicant has passed a written examination in fundamental engineering subjects.
- c. Have at least eight years or more of experience in engineering work of a character satisfactory

to the Board indicating that the applicant is competent to practice engineering. At least four years of this experience must have been obtained subsequent to being certified as an engineer-in-training.

- d. Appear before the Board or a committee of the Board for an interview and oral examination.
- e. Pass an eight-hour written examination in the principles and practice of engineering in the branch in which he seeks registration.
- f. Be of good moral character and shall include in his application the names of five references who are registered professional engineers having personal knowledge of his engineering experience and who are not relatives or employers of the applicant.
- 3. Long established practice [Section 37:692A(1)(c)]

The applicant must:

a. Have had a minimum of twenty years of engineering practice (engineering practice in the Statute is defined as professional service which requires the application of engineering principles and the interpretation of engineering data), not less than twelve years of which must have been in responsible charge of important engineering work. In order to be classed as being of a professional character, the practice must have been carried out in positions that are normally filled by persons having a degree from a school of engineering of recognized standing.

The applicant must have had pre-professional education and/or experience equivalent to that required for applicants on the basis of graduation-plus-experience before his experience can be considered of a professional stature.

His employment record and qualification to practice engineering must be completely validated by former employers or supervisors who are in a position to have intimate knowledge of the type and the degree of responsibility of work performed. It is not necessary that the applicant's total experience shall have been limited to one branch of engineering, but registration under this provision will be granted only in that branch in which the applicant seems to have obtained the greatest proficiency.

The Board will not accept credit for profes-

sional experience claimed by the applicant after the effective date of an engineering registration Act in that state in which the experience is claimed if the experience was acquired in violation of any of the provisions of the said Act.

If the applicant is domiciled in a state or territory other than Louisiana, he must be registered to practice professional engineering in that state.

b. Pass an eight-hour written examination in the principles and practice of engineering in the branch in which he seeks registration.

Before an applicant will be granted approval to take the written examination, he must appear before the Board or a committee of the Board for an interview and oral examination.

c. Be of good moral character and shall include in his application as references, the names of five or more professional engineers registered under Act No. 73 of 1950, State of Louisiana, who are not relatives or employers.

4. Interstate registration [Section 37:699]

The Board may upon application therefor, and payment of a fee of twenty-five dollars, issue a certificate of registration as a professional engineer to any person who holds a certificate of qualification or registration issued to him by the National Council of Engineering Examiners or of any state or territory or possession of the United States, provided: (1) that the applicant's qualifications meet the requirements of this Act and the rules established by the Board that were in effect at the time the applicant acquired registration in said state, territory, or possession of the United States; (2) that the applicant is in good standing with the registering agency in said state, territory or possession of the United States; (3) that the applicant must have been registered with the licensing agency under provisions similar to the provisions of graduation-plus-experience or experience-plus-written-examination as described above, and (4) that said state, territory or possession will accept the certificates of registration issued by this Board on a reciprocal basis.

Amend Section IV, A to read:

1. Persons who meet the requirements of the Board for engineering-in-training or land surveyor-in-training will be issued a certificate to

that effect signed by the Chairman and Secretary of the Board.

 To be certified as an engineer-in-training or a land surveyor-in-training an applicant must present evidence that he is of good character and meet the minimum requirements specified under the alternatives indicated below:

A. Engineer-in-training

a. Graduation plus examination

- (1) Graduation in an approved engineering curriculum of four years or more.
- (2) Passing an eight-hour written examination in fundamental engineering subjects given by this Board or by a similar board of registration having equal requirements.

b. Experience plus examination

- (1) Graduation from an approved high school
- (2) A minimum of four years of experience in engineering work of a character satisfactory to the Board. The experience must be of such quality and extent that the Board believes the applicant has obtained engineering knowledge and skills at least equivalent to that obtained by education in an approved four-year engineering curriculum. Satisfactory completion of each year of an approved engineering curriculum may be considered equivalent to a year of experience.
- (3) Passing an eight-hour written examination in fundamental engineering subjects given by this Board or another board of registration having equal requirements.

Amend Section VI, 1b to read:

b. Examinations in the principles and practice of engineering. Passing this examination satisfies one of the requirements for registration as a professional engineer on the basis of experience-plus-examination and long-established-practice. After July 1,

1978 it will be required of all persons who qualify on the basis of graduation-plus-experience. The scope of this one-day written examination is limited to the branch in which registration is sought and includes problems which would be encountered in the normal practice of a professional engineer. This examination is given twice each year in New Orleans.

Examinations in more than one branch of professional engineering will not be given concurrently to the same applicant. Applicants taking written examinations in more than one branch of professional engineering will be required to pay a registration fee in each branch.

The grades on the written examination, the results of the oral interview, and the rating assigned by the Board to his experience (based on length and character) are considered together in determining the rating of the applicant. In order for an applicant to be approved by the Board for registration he must receive a composite grade of seventy percent.

c. The time allotted for each part of the written examination is from 8 a.m. to 5 p.m. on the dates specified.

Amend Section VI, paragraphs 3 and 4 to read:

3. General Reexamination

An applicant who fails an examination may apply for reexamination at the expiration of a six-month period, provided, however, that only one reexamination will be given unless the applicant presents evidence that he has made a serious effort to increase his knowledge of the subject.

4. National Council examinations

The National Council of Engineering Examiners prepares examinations in the "Principles and Practice of Engineering." These examinations are made available to all of the State boards twice each year. As of January, 1974, the National Council's examinations in the "Principles and Practice of Engineering" are offered in the following branches: agricultural, chemical, civil, electrical, industrial, mechanical and petroleum engineering. The Board provides the op-

portunity for engineers who are registered in Louisiana to take the National Council's examination in the branch of their registration without affecting their registration status with this Board. These examinations are offered at times and places designated by the Board. Each applicant will be charged a fee of twenty-five dollars for this service. Application is made by letter.

Daniel H. Vliet, P.E. Executive Secretary

RULES

Department of Health and Human Resources Office of Health Services and Environmental Quality

Chapter XXV

Section 14.1 Frozen Yogurt

Frozen yogurt is a frozen dessert prepared with one or more of the optional milk or milk products prescribed in Section 4 of this Chapter, sweetened with one or more of the optional sweetening agents prescribed in Section 2, with or without eggs or egg products, fruit or fruit juices, confection or other optional flavoring ingredients prescribed in Section 5, with or without harmless coloring, which is cultured after pasteurization by one or more strains of lactobacillus bulgaricus and streptococcus thermophilus. The standard plate count requirement for the product shall apply only to the mix prior to culturing. The finished frozen yogurt shall weigh not less than five pounds per gallon. The label on the packaged product, in addition to other required information, shall include all ingredients in descending order of predominance; for the prupose of this regulation the strains of bacteria may be collectively referred to as vogurt culture.

> William H. Stewart, M.D. Secretary, Department of Health and Human Resources

RULES

Department of Health and Human Resources
Office of Management

(Editor's Note: The following rules and regulations

relative to providing for the compensation and benefits of house officers employed by all State hospitals, general and mental, and in all State institutions operated under the authority of the Department of Health and Human Resources will become effective January 1, 1977.)

Scope

The Department of Health and Human Resources is adopting a house officers' compensation policy that is on-going to make it competive for house officer recruitment purposes. Realization is given to the fact that frequent monitoring of the plan must occur to insure that the State's compensation equals or surpasses that of other states composing the Southern region, College of Teaching Hospitals Committee, Association of the American Medical Colleges, providing that the Legislature appropriates sufficient funds. To assure uniformity of all graduate medical educational training programs in the state, rules will be added and rule changes will be made periodically in the house officers' compensation policy.

Purpose

To provide graduated salary increases and fringe benefits for house officers' training in the State's general hospitals, depending on service in grade.

1. House Officers Identified-Definition

Louisiana Act 683 of 1975, Section 1. House officers are any physicians in a medical training program recognized and approved by the Secretary of the Department of Health and Human Resources.

2. Regular Pay

House Officer Level	Salary 1976-77
I	\$10,200
II	\$11,450
III	\$12,080
IV	\$12,710
V	\$13,340
VI	\$13,970

- a. The Southeast regional average of house officer salaries is adopted for the salary levels of house officers working and training in State facilities at the base year of 1974.
- b. The schedule shown above is the initial salary schedule and serves as the base for the fiscal year 1976-77 in accordance with available funds as provided by legislative appropriation and will be revised according to legislative appropriations

as of August 1 of each succeeding fiscal year. The rate of increase for the past five years for the Southeastern region has been six percent annually and the rates of the region shall be the objective of the Secretary in making budget request for house officer salaries.

- c. The incremental growth rate will be reviewed after three years use by a committee comprised of the Dean of Tulane University Medical School; Dean of LSU Medical School, New Orleans; Dean of LSU Medical School, Shreveport; the Dean of the LSU School of Dentistry; and the administrators of the five teaching hospitals having some base programs.
- d. Thereafter the review will be made every year. The purpose of this review is to ascertain that the rate is keeping pace with the Southeastern regional average and that the salaries are otherwise appropriate and are remaining competitive for house officer recruitment purposes.
- e. The Dean of the LSU Medical School, New Orleans will have the responsibility to assemble the committee, administer its needs and prepare and submit its report to the Secretary of the Department of Health and Human Resources.

3. Annual Leave

a. Annual leave shall be provided to House Officer I, a period of two calendar weeks; House Officer II and above shall be provided four calendar weeks per training year.

b. Carry Over Policy

The training year shall commence July 1 and end June 30. No annual leave shall be carried over to the next training year. All annual leave not taken in the training year earned shall not carry over to the next year, nor will this benefit be paid in money or in any other manner or form whatsoever. In this regard, any or all annual leave not taken in time off from the job or training by any house officer in any of his training years shall be lost to him.

4. Sick Leave

Sick leave shall be granted by department chairman who will keep records of sick leave authorized. Sick leave shall not be governed by a firm policy but shall be the responsibility of each department chairman or director to administer. The basis for this approach is that the house officers are in a training program and time lost from this training materially and adversely affects the house officers' progress toward satisfactory completion of the training program. This in itself is sufficient incentive to prevent abuses in the use of sick leave. The sick leave which a department chairman may approve shall not exceed two weeks in any training year.

5. Educational Leave

Educational leave shall be determined by each department chairman as the efficient utilization of this benefit is in reality a method of instruction and shall be governed accordingly. Educational leave shall be approved by the medical director of the teaching hospital to assure that patient care is not compromised.

6. Hospitalization Insurance and Life Insurance

House Officers may participate in hospitalization and life insurance benefits as provided to all other employees of the teaching hospital with the provision that these benefits shall be subject to the option of each house officer as to his desire to accept and pay for them.

Should a house officer refuse to accept benefits as provided by the teaching hospital, said house officer shall not be eligible to receive, nor shall said officer receive any other thing of value in place of his option not to accept the hospitalization and life insurance.

7. Malpractice Insurance

Malpractice insurance is adopted as part of the fringe benefit package. Malpractice group policies shall be acquired on behalf of the house officers by the teaching hospital. The premium of this insurance shall be paid in full by the teaching hospital and shall protect the house officer from liability while practicing or training in any State facility or any other hospital facility or training location assigned to him as an approved part of his training program.

Should the State enter into a self insurance program for professional liability insurance, and if adopted, said self insured program shall supercede any group policies or individual policies in effect and it shall be the single method by which State house officers shall receive such protection. The program of self insurance shall offer protection in non-State facilities if house officer is assigned to that installation for training.

8. Meals at State Hospitals

House officers shall be required to pay for meals consumed at all State hospitals in accordance with the uniform employee meals policy of the Department of Health and Human Resources.

William H. Stewart, M.D. Secretary, Department of Health and Human Resources



RULES

Department of Health and Human Resources Office of Youth Services

The following rule has been adopted by the Department of Health and Human Resources, Office of Youth Services, in order to implement Act 536 of 1976 relative to the computation of the rate of compensation for care in non-State operated institutions and agencies having custody of children assigned by court judgment or order:

I. Annual Audit

An annual audit and certification by a certified public accountant is required to determine the actual cost of a child-care day. This audit must be for a period of one year (the last complete fiscal year of the institution). It must encompass only expenses related to child care and must include the average number of child-care days and the average cost per child-care day for the institution. Information available from this audit is for the use of the Department of Health and Human Resources, Office of Youth Services, to determine the cost-related rate predicated on funds appropriated and available for each fiscal year. All costs related to the annual audit and certification shall be paid for by the institution.

The projected effective date for implementation of the cost-related rate is January 1, 1977. To meet this effective date of January 1, 1977, the initial annual audit reports must be submitted to the Office of Youth Services by December 31, 1976. Subsequent audit reports must be submitted on or before June 30 of each subsequent year. Only agencies which have supplied the required audits on or before the dates above mentioned will be eligible for continued funding after December 31, 1976, provided that under extreme hardship situations an additional thirty days may be granted by the Office of Youth Services when notified by the institution in writing prior to December 31, 1976. Reimbursement for

child-care days will continue at the rate of \$14.50 per day through December 31, 1976.

New institutions (new or in operation less than one year) must furnish a proposed detailed operating budget as prescribed by the Office of Youth Services for a negotiated cost-related rate for the first year of operation. Overpayments received at the negotiated rate will be adjusted at the completion of the first audit by withholding from funds due, if necessary.

Each institution will furnish the Office of Youth Services a program narrative describing each service available to the child in excess of normal room, board, and maintenance.

Each year on or before November 1, each non-State operated institution or agency which desires to participate in this program must submit to the Office of Youth Services a statement requesting participation and funding for the ensuing fiscal year. This statement must include the information required by R.S. 15:1082(D).

II. Child-Care Day-Definition

A "child-care day," for purposes of cost reimbursements, is a day or any portion of a day in which care is given to a child who is actually in residence in a non-State child caring institution or agency when the child has been committed to the custody of the institution or agency by a court order or judgment; provided, that in the following specific situations a child not actually in residence shall nevertheless be deemed to be actually in residence in the institution or agency for purposes of cost reimbursements:

- (1) If a child on runaway status from the institution or agency is returned to residency upon apprehension within fourteen days of the day he departed, provided the Office of Youth Services is properly notified of his runaway status.
- (2) If a child on approved leave from the institution or agency is returned to residency at the institution or agency upon termination of the leave and the court and Office of Youth Services are notified of each individual leave in advance.
- (3) If a child presently in custody of the institution or agency is committed to a State-supported mental hospital and efforts are required of the institution or agency by the court to provide transportation and necessary preparations for the child's physical transfer into such a facility,

provided such efforts and preparations do not exceed three days.

- (4) If a child is placed in juvenile detention or jail as a result of being apprehended for law violations or unmanagable behavior and the child is returned to residency at the non-State institution or agency within three days of detention.
- (5) If a child is admitted to a general medical hospital and is returned to residency at the non-State institution or agency upon release from the hospital.

III. Cost Guidelines

The required computation of the rate of compensation to child care institutions will be based on the reasonable costs of services covered by the program and related to child care. Reasonable costs are the actual costs of providing child care. Implicit in the intention that actual costs be paid to the extent that they are "reasonable" is the expectation that the institution will seek to minimize costs and that actual costs will not exceed that which a prudent and cost-conscious buyer would pay.

Institutions which provide multiple programs must segregate and report actual expenses related to child care separately. Only costs related to child care will be used in daily cost computations.

Listed below are cost items requiring special treatment:

- A. Fund-Raising Activities: Expenses involving fundraising publicity or activities are unallowable.
- B. Depreciation of Fixed Assets: An appropriate allowance for depreciation based upon Internal Revenue Service approved rates on buildings and equipment related to child care is an allowable cost, provided adequate records are maintained by the institution to determine cost or value, and reasonable useful life. Depreciation must be computed by the straight-line method only.

Purchased fixed assets should be recorded at cost. Where adequate cost records are absent, appraisals by a competent and qualified appraiser establishing fair value are acceptable for financial reporting and computation of depreciation. Appraisal costs are not allowable and must be borne by the institution.

Individual items of furniture, furnishings, and equipment with a value of one hundred dollars or less

(except for groups of items substantial in amount) should not be included as assets but charged as a normal expense at date of purchase.

- C. Interest Expense: Necessary and proper interest on current indebtedness is an allowable cost provided it is incurred on a loan to satisfy a current financial need of the institution reasonably related to child care. Interest rate must not be in excess of what a prudent borrower would have to pay.
- D. Purchase Discounts and Allowances and Refund of Expenses: Discounts and allowances received on purchase of goods and services are reductions of the cost to which they relate. Similarly, refund of previous expense payment is a reduction of the related expense.
- E. Compensation of Owners: The owner-administrator of a proprietary institution is allowed a salary only when he is performing the duties of an administrator and would otherwise have to employ someone to perform these duties. The salary must be reasonable and the services actually performed.
- F. Cost to Related Organization: Costs applicable to services, facilities and supplies furnished to the institution by related organizations are includable in allowable costs at the cost to the related organizations. However, such costs must not exceed the price of comparables purchased in the open market and the goods and services provided must be common to and generally purchased by child care institutions. (A related organization is defined as one related to the provider by common ownership or control.)

Rent paid to a related organization is not an allowable cost. However, included in allowable costs are the costs of ownership of the facility. Generally this would include depreciation, interest, taxes, etc. The effect is to treat the facility as though it were owned by the institution.

- G. Taxes: Taxes generally are an allowable cost. The following specific taxes are not allowable:
 - 1. Federal income or excess profit tax.
 - 2. State income or excess profit tax.
 - 3. Taxes in connection with financing.
 - 4. Special assessments (this would be capitalized and amortized).

- Taxes for which exemptions are available to the institution.
- 6. Taxes on property not related to child care.
- 7. Self-employment (FICA Taxes) applicable to individual proprietors, partners, etc.
- 8. Fines or penalties.
- H. Advertising Costs: Classified newspaper advertising costs are allowable for recruiting of personnel, soliciting bids and telephone Yellow Page display.
- Membership Costs, Conferences and Meetings: Membership costs and costs for conferences and meetings are all allowable if related to child care activities and efficient operation of the facility. Costs allowable include dues, registration fees, travel, meals and lodging only for the period of the conference or meeting. Membership costs to civic or social organizations are specifically disallowed.
- J. Income Producing Expenses: Expenses inluding depreciation of equipment utilized to secure selfgenerated revenues are unallowable.

Costs not specifically mentioned above are generally allowable if they are for necessary services, reasonable and related to child care.

IV. Records

Accounting records must be maintained (or converted at year-end) on the accrual basis. All accounting records, books, invoices, cancelled checks, payroll records, and other documents relevant to child-care costs must be retained by the institution for a period of five years. All fiscal and other records of the institution as they pertain to child-care costs shall be subject at all times to inspection and audit by the Department of Health and Human Resources and the Legislative Auditor.

William H. Stewart, M.D.
Secretary, Department of
Health and Human Resources



RULES

Tax Commission

The purpose of these rules and regulations which are adopted by the Louisiana Tax Commission in accor-

dance with the Administrative Procedure Act is to set uniform guidelines and procedures for the use of reporting forms and appraisal manuals by the assessors. These rules and regulations shall be used by all assessors to implement the criteria for determining fair market value of all property subject to taxation pursuant to Sections 3, 6, and 12 of Act 705 of the Regular Session of 1976.

Real Property Forms

The assessors shall furnish the appropriate reporting form, in duplicate, for real property to each property owner within his respective parish or district. Upon completion, the property owner shall return one copy to the assessor within forty-five days after receipt, while retaining a copy for his record. The self-reporting forms are to assist the assessor in determining the fair market value of real property and shall be delivered to each person in whose name the real property is assessed at least every four years.

LAT 1, the Residential or Homeowner's Report form, is to be used by the owner reporting any property that consists of land with improvements, whether urban or rural, and used for residential purposes. Space is also provided on this form to report improvements other than residences such as barns, sheds, storage bins, etc. This form is also to be used by the owner of any improvement that is located on land owned by someone other than the owner of the improvement.

LAT 2, the Land Report form, is to be furnished to the owner of any parcel of vacant land. This form is also to be furnished, in addition to the Residential or Homeowner's Report form, to each landowner with at least ten acres of land, or with land that has produced an average gross annual income of at least two thousand dollars in one or more of the designated classifications for the four preceding years. The Land Report form is not the application form for use-value assessment. It is, however, to be used to serve notice of the requirements for obtaining a use-value assessment.

LAT 3, the Apartment Report form, in addition to the Land Report, is to be used by the owner of any apartment or residential complex that is not applicable to LAT 1. If the land upon which the apartment is located is not owned by the apartment owner, the Land Report form is not required to be sent to the apartment owner.

LAT 4, any improvement of a commercial or industrial type is to be reported on Form LAT 4.

Personal Property Report Forms

The appropriate self-reporting Personal Property Report form is to be forwarded each year, or before February 15 in the year in which the property is to be appraised, to each person in whose name the property is assessed. Upon completion, the property owner shall return one copy to the assessor within forty-five days after receipt, while retaining one copy for his record.

LAT 5, General Business Report form, should be furnished to all individuals, partnerships, corporations, associations, etc., engaged in business and owning personal property. After receiving completed General Business Report forms from any business that has consigned merchandise, or leased, loaned or rented equipment, form LAT 7 should be sent to those companies owning the property.

LAT 6, Loan and Finance Companies form, should be furnished to all loan and finance companies doing business in the parish or taxing district.

LAT 7, Warehouse Stock or Leased Equipment form, should be sent to any individual, partnership, corporation, association, etc., which has personal property stored, consigned, leased, loaned or rented in the parish or district.

To arrive at an average on merchandise stored or consigned the total should be divided by the number of months the goods were on site at that particular location. Goods warehoused from August through December would be totaled and divided by five to arrive at an average.

LAT 8, Insurance Companies. Companies will be required to report premiums written to each separate parish where they are transacting business. The Commissioner of Insurance's Office should be contacted annually to obtain the companies operating in each parish.

LAT 9, Industrial and Tax-Exempt Companies form, should be sent to any individual, partnership, corporation, association, etc., which is engaged in industrial (light or heavy) manufacturing. Page 2 should be completed if ten-year exemption contracts have been issued. Companies operating under various parish industrial inducement programs should complete page 1 only.

LAT 10, Automobile Delaers form, should be sent to all new and used car dealers. A twelve-month average should be used to arrive at an inventory for merchandise assessment.

LAT 11, Watercraft form, should be sent to owners

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

LAT 12, Oil and Gas Property forms, must be filled in completely, including appropriate Louisiana Department of Conservation serial numbers. If property reported in a parish the previous year is not included for the present year, use an attachment stating and specifying the reason, e.g. sold (to whom—name and address), moved out of state, moved to another parish, well plugged and abandoned (a copy of the plugged and abandoned report as filed with the Louisiana Department of Conservation must accompany a claim for plugged and abandoned wells. A work permit to plug and abandon is not acceptable.)

Each individual well must be listed separately by field, lease name, well serial number, lease well number, single or multiple completion, type well (oil or gas-as designated by the Louisiana Department of Conservation), and production depth. The assessment, per foot, shall apply to each producing zone without allowance as to well performance. All permanently abandoned wells shall be reported only the first year after abandonment, however, no assessment shall apply. The Louisiana Department of Conservation's serial number must be provided. A work permit is not acceptable. Production depth explanation is the depth from the surface to the upper perforation in each producing zone in which the well is completed. As an example, a well completed in three zones is a tripple completion and will have three different production depths as determined by the depth of the upper perforation of each completion. A per foot assessment shall apply, according to depth, to the upper perforation of each zone.

All surface equipment used in the production, storage, transmission, or sale of the production from all leases must be listed by field and ward, in accordance with the assessor's requirements. Equipment on the lease which is not the reporting responsibility of the reporting agency, shall be listed, described and the name and address of the owner of such equipment shall be reported. A well(s) reported with no equipment, or less equipment than usually required, shall be fully explained. Otherwise, equipment will be added and assessed.

LAT 13, Drilling Rig and Related Equipment form, shall be sent in addition to the Form LAT 5 to any

company, business, or individual having such property in the parish or taxing district on the assessment date.

Real Property Manual

Each assessor shall be responsible for obtaining and keeping an updated Residential Cost Handbook and Marshall Valuation Service, published by Marshall and Swift. In making the appraisal of residential, commercial, and industrial buildings for 1978, the assessors shall use the building cost index and local multipliers as of October 1, 1976.

Personal Property Manual

For appraising personal property, each assessor shall subscribe to the updated version of the Louisiana Property Assessment Manual for Assessing Officials, Volume 2—Personal Property, published by Hunnicutt & Associates, Inc. In assessing oil and gas producing properties, Addenda No. 1 adopted by the Tax Commission at its meeting on October 12, 1976, shall be used.

Addenda No. 1

Oil and Gas Property

The following manual reflects "fair market value" on oil and gas property. Use these fair market values, as shown in this manual, for reporting property covered by LAT 12 form. Use an attachment if necessary.

Properties not covered by this manual should be reported on the appropriate form showing applicable information. Use an attachment if necessary.

The assessment of oil and gas producing properties shall be made in accordance with the Louisiana Constitution of 1974, Article VII, Section 18, and in accordance with recognized assessing methods adopted by the assessors and applied uniformly throughout the state.

Subsurface Taxable Equipment

Taxable subsurface equipment shall be assessed in accordance with the following explanations and fair market value per foot.

Assessment—Each individual well must be listed separately by field, lease name, lease well number, production depth, and well type (oil and gas—as designated by the Department of Conservation). The assessment, per foot, shall apply to each producing zone without allowance as to well performance.

All permanently abandoned wells shall be reported only the first tax year after abandonment, however, no assessment shall apply. The Louisiana Department of Conservation's permit number must be provided. A work permit is not acceptable.

Production depth is the depth from the surface to the upper perforation in each producing zone in which the well is completed. As an example, a well completed in three separate zones is a tripple completion and will have three different production depths as determined by the depth of the upper perforation of each completion. A per foot assessment shall apply, according to depth, to the upper perforation of each zone.

Fair Market Value Per Foot and Assessment

Producing Depths	F.M.V. Per Foot	Assessment Per Foot
0- 1,250	\$ 2.32	\$.35
1,251- 2,500	2.78	.40
2,501-3,750	3.33	.50
3,751- 5,000	4.19	.60
5,001-7,500	5.21	.80
7,501-10,000	5.24	.80
10,001-12,500	6.36	.95
12,501-15,000	8.55	1.30
15,001-17,500	11.28	1.70
17,501-20,000	20.35	3.05
20,001-Deeper	22.70	3.40

Surface Equipment

All surface equipment used in the production, storage, transmission, or sale of the production from all leases must be listed by field and ward, in accordance with assessor's requirements. Listed below are major items of oil and gas producing surface equipment, with fair market value and assessment. Equipment not covered by the following shall be assessed on an individual basis.

F1 77		Desorbers				
F.M.V.	Assessment	100 Bbls./Day	9,971	1,500		
		200 Bhls /Day	11 691	1,750		
\$ 1,397	\$ 210	•	•	2,740		
2,340	350	, , , , , , , , , , , , , , , , , , ,	•	3,570		
3,413	510	•	,	•		
4.144	620		•	4,450		
4,360	650	1,000 Bbls./Day	33,128	4,970		
5,132	770					
5,349	800	L.T.X. Units				
6,113	920	Up to 5.0 MMCF	15,657	2,350		
6,606	990	5.1 to 10.0 MMCF	22,195	3,330		
	2,340 3,413 4,144 4,360 5,132 5,349 6,113	\$ 1,397 \$ 210 2,340 350 3,413 510 4,144 620 4,360 650 5,132 770 5,349 800 6,113 920	F.M.V. Assessment 100 Bbls./Day 200 Bbls./Day 200 Bbls./Day 300 Bbls./Day 2,340 350 500 Bbls./Day 3,413 510 750 Bbls./Day 4,144 620 1,000 Bbls./Day 4,360 650 5,132 770 5,349 800 L.T.X. Units 6,113 920 Up to 5.0 MMCF	F.M.V. Assessment 100 Bbls./Day 9,971 200 Bbls./Day 11,691 \$ 1,397 \$ 210 300 Bbls./Day 18,246 2,340 350 500 Bbls./Day 23,803 3,413 510 750 Bbls./Day 29,656 4,144 620 1,000 Bbls./Day 33,128 4,360 650 5,132 770 5,349 800 L.T.X. Units 6,113 920 Up to 5.0 MMCF 15,657		

3,000 PSI

3,500 PSI

4,000 PSI

5,000 PSI

6,000 PSI

Water Knockouts

4 Ft.

6 Ft.

8 Ft.

2 Ft.

3 Ft.

4 Ft.

5 Ft.

6 Ft.

8 Ft.

6 Ft.

8 Ft.

10 Ft.

Metering-Treaters 4 Ft.

6 Ft.

8 Ft.

10 Ft.

Glycol Dehydrators

Up to 4.0 MMCF

4.1 to 5.0 MMCF

5.1 to 10.0 MMCF

10.1 to 15.0 MMCF

15.1 to 20.0 MMCF

20.1 to 25.0 MMCF

25.1 to 30.0 MMCF

30.1 to 50.0 MMCF

50.1 to 75.0 MMCF

75.1 & Up-MMCF

Heater-Treaters 4 Ft.

10 Ft.

Heaters

5,547

5,718

6,222

7,238

8,017

1.907

2,638

3,941

5,266

1,610

2,265

3.903

6,679

7,475

11,881

2,375

3,058

3,790

4,950

4,442

5,424

6,457

8,189

6,907

7,683

8,899

14,614

16,106

17,469

20,750

25,750

40,750

60,000

830

860

930

1,090

1,200

290

400

590

800

240

340

580

1,000

1,120

1,780

360

460

570

740

670

810

970

1,230

1,040

1,150

1,330

2,190

2,420

2,620

3,110

3,860

6,110

9,000

10.1 to 15.0 MMCF	28,305	4,240	Meter Calibration Vessels		
15.1 to 20.0 MMCF	36,536	5,480	5 Bbl. (24")	1,889	280
			7.5 Bbl. (30")	2,089	310
Compressor Units			10 Bbl. (36")	2,290	340
Up to 1,000 H.P.					
(Per H.P.)	266	40	Meter Runs		
Over 1,000 H.P.			2"	543	80
(Per H.P.)	133	20	3"	642	100
			4"	763	110
Pumping Units			6"	1,172	180
All sizes—Per H.P.	200	30	8"	1,746	260
			10"	2,785	420
Generator Units					
All sizes—Per KW	133	20	Meters/Recorders		
			All pressure sizes	250	40
Tanks			•		
Bolted			* *	* *	
Up to - 500 bbl.					
(Per Bbl.)	4.67	.70			
501 - 1,000 bbl.	,	•••			
(Per Bbl.)	2.67	.40			
1,001 - 2,000 bbl.	2.0.				
(Per Bbl.)	2.33	.35			
2,001 - Up (Per Bbl.)	1.73	.25			
2,001 - Op (1 ci Boi.)	1.73	.25			
Welded					
Up to - 100 bbl.					
(Per Bbl.)	7.67	1.15			
101 - 200 bbl.	7.07	1.13			
	5 22	00			
(Per Bbl.)	5.33	.80			
201 - 300 bbl.					
(Per Bbl.)	4.67	.70			
301 - 1,000 bbl. & Up	4.00	.60			
T1 D					
Floating Roof					
Up to 80,000 bbl.					
(Per Bbl.)	2.35	.35			
80,000 & Up (Per Bbl.)	1.70	.25			
*					
L.A.C.T. Units					
30 lb. discharge	2,503	\$ 380			
60 lb. discharge	3,210	480			
Liqua Meter Units					
1/2 Bbl. Dump	667	100			
1 Bbl. Dump	699	110			
2 Bbl. Dump	914	140			
Meter Prover Tanks					
5 Bbl. (4 x 8)	2,558	380			
10 Bbl. (5 x 8)	2,939	440			
15 Bbl. (6 x 9)	3,297	490			
20 Bbl. (6 x 10)	3,393	510			
25 Bbl. (8 x 9)	3,965	600			
` '	-				

CONFIDENTIAL				Change of Name and/or	Address if Other Than Indicated.
	pursuant to this authority, and Lo	To Regular Session: Forms file Act shall be used by the assess uisiana Tax Commission solely provisions of this Act.	or, the governing		
LAT 1	REAL PROPE	RTY TAX REPORT-F	RESIDENTIAL	OR HOMEOWNER	′S 19
	forty-five days afte	shall be filed with the Assesso r receipt, in accordance with		· 0:	
Name and Mailing Address	s		Location	of Property	
			Legal De	escription	
			Ì		
		(Use Atta	chments If Needed		
			AND DATA		
		XCheck If:		or 🔲 Inside Lot	
				uisition	
A. HOUSE		п. в	UILDING DATA		
☐ Single ☐ Double ☐	Triplex 🗆 Fourple	x 🗆 Other			
		of: BedroomsKitchen nroomsUtilityBa			
		Brick Veneer			
	Swimming Pool				
		Slab Without Pilings 🗋 F	Piers		
Insulation: Ceiling Central Air Centr		us w Units 🔲 Floor Furnace 🛭	Other and Type		
General Condition of Buil		_	Poor		
Adverse Influences B. GARAGE, CARPORT	OB OTHER BUILD				
B. GARAGE, CARFORT	OR OTHER BOILD	GARAGE			NG NO. 1 BUILDING NO. 2
Size		\$c	a. Ft	Sq. Ft	Sq. Ft Sq. Ft.
Type of Construction: Wood Frame					
Brick Veneer					
Concrete Block					
Other Type					
Cost of Buildings and Lan	d	Date of Acquisition		Amount of Insurance \$	
		Monthly Rents Received \$ _		Annual Rents Received \$	
			. SITE DATA		
☐ ELECTRICITY		□ GAS	□ v	NATER	☐ STORM SEWER
STREET SURFACE:	CONCRETE	☐ BLACKTOP		SHELLS OR GRAVEL	SIDEWALKS
t declare under the penalt complete return. If the re in the return of which he t	turn is prepared by	ports that this return has been	AND VERIFICATI examined by me in the state of the state o	and to the best of my know	wledge and belief is a true, correct and g to the matters required to be reported
		Signature of Taxpayer		 ō	ate

RESIDENTIAL HOMEOWNER'S REPORT (CONT.)

ATTACH RECENT PHOTOGRAPH OF BUILDING:

CONFIDENTIAL	§7, Act 705, 1976 Regular Session: Forms filed by a pursuant to this Act shall be used by the assessor, the authority, and Louisiana Tax Commission solely for the padministering the provisions of this Act.	governing
LAT 2	REAL PROPERTY TAX REPO	ORT_LAND 19
		Return To:
Legal Citation & Instruction Parish indicated within 4 of Act 705, 1976 Regu	ctions: This report shall be filed with the Assessor of the forty-five days after receipt, in accordance with Section lar Session.	
Name and Mailing Addre	ss	Location of Property
		Legal Description
	""	VAL. J. J.
	(Use Attachments	IT Needed/
	I. LOT DAT	[A
Dimensions:	XXCheck If:	Corner Lot or Inside Lot
Date of Acquisition	Cost if purchase	sed as vacant land \$
Zoning	List any adverse influences which would affect	t the value of your property
	II. ACREAGE I	DATA
If larger than lot size: Nu	ımber of Acres, and four bou	ndaries
	<u> </u>	
	D IS ELIGIBLE FOR USE VALUE ASSESSMENT AS BONA I MUST BE MADE WITH THE TAX ASSESSOR IN THE PA	FIDE AGRICULTURAL, HORTICULTURAL, MARSH OR TIMBERLAND, RISH WHERE THE PROPERTY IS LOCATED.
		
	SIGNATURE AND VE	DIFICATION
	Ities for filing false reports that this return has been examin return is prepared by other than the taxpayer, his declaration	ed by me and to the best of my knowledge and belief is a true, correct and ed by me and to the information relating to the matters required to be reported is based on all the information relating to the matters required to be reported
	Signature of Taxpayer	Date

	§7, Act 705, 1976 Regular Session: Form	ns filed by a taxnaver	Change of Name and/or Address if Other Than Is	ndicated.
	pursuant to this Act shall be used by the authority, and Louisiana Tax Commission sadministering the provisions of this Act.	assessor, the governing		
AT 3	REAL PROPERTY TAX			
		Return To	i:	
gal Citation & Instruction indicated within for Act 705, 1976 Regu	ctions: This report shall be filed with the Astory-five days after receipt, in accordance ar Session.	sessor of the with Section		
me and Mailing Addre	35	Location	of Property	
		Manager		
		Legal Des	cription	
	•			
	THE APPROPRIATE SPACES: (Use A	Attachments If Needed)		
. QUALITY:	ir □ Average □ Good □ Ver	y Good		
. STYLE:	. Santago E 9000 E Ver	, 2000		
Number of Stories_		ed		
BASIC STRUCTUR	E:] Wood Frame Reinforced Concrete	l Other		
. EXTERIOR WALL		- Cities		
		Common Brick		
	ne Concrete Block			
. FOUNDATION:	inning Piers			
. SWIM POOL:				
☐ Heater ☐ Ch	the state of the s			
. HEATING AND AI	R-CONDITIONING: Panel Wall Heat and A/C Radia	ant	ntral Hot Air 🔲 Space 🔲 Ceiling	
PLUMBING:	2 1000 1101			
	Number of Rough-InsTub Enclosure	es		
PLOOR COVERING Carpet %	G: Hardwood% Vinyl Asbestos	% Fancy Stone		
BUILT-IN APPLIA	•			
	Oven Electric Built-In Range—Oven Gas		n Electric	
☐ Drop-In Range~ EXTRA FEATURE		□ Disposal		
☐ Elevator Load	☐ Utility Room ☐ Out Buildings	☐ Other:		
. APARTMENTS:				
	room Rental of Each Rental of Each			*
	droomRental of Each			
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	ng PoolsSizeX			
Number of Others: Explain:	SizeX	·	Size	_ x
Total Floor	Square Feet			
. PARKING:				
	Open Covered			
Parking Spaces:				
Parking Spaces:				
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Parking Spaces: INCOME: Rentals Include: Vacancies at this Ti				
Parking Spaces: I INCOME: Rentals Include: Vacancies at this Ti INCOME AND EXI	PENSE ESTIMATES: (Itemize)	Preparer's Signature If	Differ Than Owner	Date
Parking Spaces: 4. INCOME: Rentals Include: Vacancies at this Ti	PENSE ESTIMATES: (Itemize)	Preparer's Signature If (Other Than Owner	Date
Parking Spaces: 1. INCOME: Rentals include: Vacancies at this Ti INCOME AND EXI Monthly Income:	PENSE ESTIMATES: (Itemize)	Preparer's Signature If (Other Than Owner	Date
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Parking Spaces: INCOME: Rentals Include: Vacancies at this Ti INCOME AND EXI Monthly Income: Annual Income: Amount of Insurar	CE: SIGNATION THIS STATE OF THE STATE OF TH	TURE AND VERIFICAT	ION and to the best of my knowledge and belief is a 1	true, corre
Parking Spaces: INCOME: Rentals Include: Vacancies at this Ti INCOME AND EXI Monthly Income: Annual Income: Amount of Insurar	ce: SIGNATION S	TURE AND VERIFICAT	ION	true, correc

Signature of Taxpayer
ASSESSOR'S COPY

REAL PROPERTY RECORD CARD PARISH ASSESSOR'S OFFICE		PARCEL NO.				
		ACCOUNT NO.				
				MAR	KET DATE	
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CO	CONFIDENTIAL §7, Act 706, 1976 Regular Session: Forms filed by a taxpayer pursuant to this Act shall be used by the assessor, the governing authority, and Louisiana Tax Commission solely for the purpose of administering the provisions of this Act.	iner than indicated.
ATA	REAL PROPERTY TAX REPORT—COMMERCIAL AND INDUSTRIAL 19	
	Return To:	
Parish	Legal Citation & Instructions: This report shall be filed with the Assessor of the Parish indicated within forty-five days after receipt, in accordance with Section 4 of Act 706, 1976 Regular Session.	
Name	Name and Mailing Address Location of Property	
	Manager	
	Legal Description	
	Cost Description	
	CHECK OR FILL IN THE APPROPRIATE SPACES: (Use Attachments if Needed)	
	1. CLASS: Medical Motel Industry Service Station Hotel Office Store Bank	
	☐ Parking ☐ General Business ☐ Other:	
	2. QUALITY: Low	
	3. STYLE:	
	Number of StoriesSplit Level 1-1/2 StoryWall Height 4. BASIC STRUCTURE:	
	☐ Steel Frame ☐ Wood Frame ☐ Reinforced Concrete ☐ Other	
	Piers Running Piers Other	
	6. EXTERIOR WALL: Stucco Siding, Shingle or Metal Brick Veneer Common Brick	
	☐ Face Brick or Stone ☐ Concrete Block	
	7. HEATING AND AIR-CONDITIONING: Floor Furnace Panel Wall Heat and A/C Radiant Electric Central Hot Air Space Ceiling	
8.	8. BASEMENT:	
	☐ Concrete ☐ Cinder Block ☐ Outside Below Grade Entrance ☐ Unfinished, Square Ft. ☐ Finished, Square Ft. 9. FLOOR AREAS:	
	1st Floor Square Fest, 2nd Floor Square Ft., 3rd Floor Square Ft. Total Square Ft.	
	10. EXTRA FEATURES: ElevatorsLoad	
11.	11. PARKING:	
	Parking SpacesOpen Covered 12. LAND USE:	
	Commercial Industrial	
	13. FLOOR COVERING: Carpet % Hardwood % Vinyl Asbestos % Fancy Stone % Concrete % Other	
14.	14. PLUMBING:	
	Number of Fixtures:No. of Rough-Ins 15. INCOME:	
	Rentals Include:	
	Vacancies at this Time:	
	INCOME AND EXPENSE ESTIMATES: (Itemize)	
	Preparer's Signature If Other Than Owner	Date
	Monthly Income: Annual Income:	}
	Amount of Insurance:	
com	SIGNATURE AND VERIFICATION I declare under the penalties for filing false reports that this return has been examined by me and to the best of my knowledge and complete return. If the return is prepared by other than the taxpayer, his declaration is based on all the information relating to the main the return of which he has knowledge.	belief is a true, correct and tters required to be reported
	Signature of Taxpaver Date	
	Signature of Taxpayer Date	

					-		
CONFIDENTIAL	§7, Act 705, 1976 Regu	alar Session: Forms filed by a	taxpayer		F	REPORTING BA	SIS
	pursuant to this Act shall authority, and Louisians	I be used by the assessor, the Tax Commission solely for the p	governing purpose of		0	Calendar	
	administering the provision				F	iscal	
	L				L.		لـــــــــــــــــــــــــــــــــــــ
LAT 5	PERSONAL PRO	PERTY TAX REPORT		L BUSINES	SS 19		
	tructions: This report shall be in forty-five days after receip gular Session.		Return To:				
Name and Mailing Add	ires		Location of F	Property			
reality give telesting real							
			Owner				
			Kind of Busin	ness			
			Change of Na	amé and/or Ado	iress if Öther than Indica	ed.	
		(Use Attachments)	f Needed)				
			T	CON	SIGNED MERCHANDIS	E	
ME:	RCHANDISE INVENTORY AN	ID SUPPLIES	From Whom	Consigned			
),	ACTUAL COST	,	Address			Cost	
Jan. 1, 19	INVENTORY	SUPPLIES	-			\$	
July 1, 19			From Whom	Consigned			
Dec. 31, 19			Address			Cost	
AVERAGE			Address			\$	
	ventory (Check) 🔲 Last In Fi						
	e in your possession on January elow or attach schedule, showin]YES □ N	Ο.
	NAME AND ADDRESS		DESCRIP	TION OF PRO	PERTY	YEARLY RE	NTAL
						+	
FIXED ASS	SETS-(An Itemized Copy From	Depreciation Ledger Must Be A	ttached.)				===
	KIND OF PROPERTY	AGE	ORIGIN	AL COST	DEPRECIATION	BOOK VAL	LUE
Leasehold Improvemen			\$		\$	· · · · · · · · · · · · · · · · · · ·	
Machinery and Equipm			 			+	
Furniture and Fixture			I				
Auto's and Trucks			<u> </u>				
Other (Describe)			ــــــــــــــــــــــــــــــــــــــ		<u> </u>		
Cost and de	scription of fully depreciated as	(Attach Description)	in above.				
REMARKS:							
		AFFIDA	VIT				
Before me, the unc	dersigned authority, personally	came and appeared					
faith, so help him Go	n, deposes and says that this rep d. cribed before me this	ort, including the accompanying	schedules and		_19	return maoe in g	1000
Signati	re of Officer Administering Oat	:h			Signature		
	Title				Title		
Samuel ONLY	is sport, a list of Shareholders Registed Institutions or to the C	and a copy of your Consolidated compareller of Currency, as of D	l Report of Cor ecember 31st r	ndition and Cor of applicable ye	nsolidated Report of Inco	me as furnished	to

CONFIDENTIAL §7, Act 705, 1976 Regular Session: Forms filed by a taxpayer pursuant to this Act shall be used by the assessor, the governing authority, and Louisiana Tax Commission solely for the purpose of administering the provisions of this Act.		taypayer		REPO	
		overning		Calend	
				Fiscal	
LAT 6 PERS	SONAL PROPERTY TAX REPORT-LOAN A		OMPANIES 19		
Legal Citation & Instr Parish indicated within 4 of Act 705, 1976 Reg	uctions: This report shall be filed with the Assessor of the forty-five days after receipt, in accordance with Section ular Session.	Return To:			
Name and Malling Address		Location of Property			
		Owner			
		Change of Name and,	or Address if Other Than	Indicated.	
	(Use Attachments	f Needed)			
STA	ATEMENT OF ASSETS AND LIABILITIES IN LOUI	SIANA FOR CALE	NDAR YEAR 19	_	
ASSETS		BEGINNING OF TAXABLE YEAR	TAX		
			\$	\$	
				1 -	
				-	
			L=====================================		

REPORTING BASIS

END OF TAXABLE YEAR

BOOK VALUE

Calendar Fiscal

Cost and description of fully depreciated assets still in use and not included in above.

LIABILITIES

_(Attach Description.)

KIND OF PROPERTY

Leasehold Improvements Machinery and Equipment Furniture and Fixtures Auto's and Trucks Other (Describe)

REPOSSESSED ARTICLES (Inventories) DATE REPOSSESSED VALUE ACTUAL VALUE January 1, 19 July 1, 19 December 31, 19 TOTAL

NOTE: Statement of Assets and Liabilities (Both Items and Figures) Must Agree with Books. Give complete analysis of loans and notes payable on reverse side of this form. FIXED ASSETS—(An Itemized Copy from Depreciation Ledger Must be Attached.)

AGE

TOTAL ASSETS

TOTAL LIABILITIES

ORIGINAL COST

DEPRECIATION

(SEE BACK)

LAT 6 (Cont.)

ANALYSIS OF OUTSTANDING RECEIVABLES LOANS MUST BE BROKEN DOWN BY CATEGORIES

PERIODS	LOANS SECURED BY RECORDED MORTGAGES ON REAL ESTATE IN LOUISIANA	LOANS SECURED BY RECORDED CHATTEL MORTGAGES ON PROPERTY IN LOUISIANA	LOANS SECURED BY MORTGAGES ON PROPERTY NOT LOCATED IN LOUISIANA	LOANS SECURED BY ANY OTHER ENCUMBRANCE OF PERSONAL PROPERTY	LOANS SECURED BY PERSONAL ENDORSEMENTS	SIGNATURE LOANS	TOTAL
JAN. 1 '	s	s	\$	s	s	s	s
JAN, 31		-		<u> </u>		·	
FEB. 28		 					
MARCH 31	T			<u> </u>			
APRIL 30	 						
MAY 31							
JUNE 30							
JULY 31							
AUG. 31							
SEPT. 30							
OCT. 31							
NOV. 30	T	1	1				
DEC. 31							
TOTALS	\$	\$	\$	\$	s	s	\$
AVERAGES	\$	s	s	s	s	s	\$

ANALYSIS OF OUTSTANDING PAYABLES NOTES AND BILLS PAYABLE MUST BE BROKEN DOWN BY CATEGORIES

PERIODS	NOTES PAYABLE TO OTHERS NOT SECURED BY CHATTEL MORTGAGE	NOTES PAYABLE TO BANKS NOT SECURED BY CHATTEL MORTGAGE	MORTGAGE INDEBTEDNESS TO BANKS AND OTHERS	NOTES PAYABLE TO OTHER FINANCE COMPANIES WITH SAME OWNERSHIP	NOTES PAYABLE TO ALLIED AND SUBSIDIARY COMPANIES	TOTAL
JAN. 1	\$	\$	\$	\$	\$	\$
JAN. 31						
FEB. 28						
MARCH 31						
APRIL 30						
MAY 31						
JUNE 30						
JULY 31						
AUG. 31						
SEPT. 30						
OCT. 31						
NOV. 30		T				
DEC. 31						
TOTALS	s	\$	\$	s	s	\$
AVERAGES	\$	\$	\$	\$	\$	\$

AFFIDAVIT

Before me the undersigned authority, personally came and appeared	
who being duly sworn, deposes and says that the above is a true and correct return, made	de in good faith, so help him God.
Sworn to and subscribed before me this day of	, 19
Signature of Officer Administering Oath	Signature
Title	Title

CONFIDENTIAL	87 Act 705 1976 Regul	ar Session: Forms filed by	2 townsver		REPORTING BAS
	pursuant to this Act shall	be used by the assessor, the ax Commission solely for the	e governing		Calendar
l			TAY DEPOST		Fiscal
AT 7	WAF	PERSONAL PROPERT REHOUSE STOCK OR LE		19	
	orty-five days after receipt,	iled with the Assessor of the in accordance with Section			
ame and Mailing Address	1		Location of Property	,	
			Owner		
			Stored or Consigned	with (Name)	
			Consignment Consist	ing of (State Kind)	
			Change of Name and	or Address if Other Than Ir	idicated.
		(Use Attachmen	ts if Needed)		
	MERCHANDIS	E STORED OR ON CONS (Separate Report for Each		SIANA 19	
	NOTE	INVENTORIES INVENTORIES ONLY.	S 19 Estimates will not be ac	ccepted.	ACTUAL COST
ANUARY 1					\$
ANUARY 31 EBRUARY 28				·	
IARCH 31					
PRIL 30					
AY 31					
JNE 30 JLY 31					
UGUST 31					
EPTEMBER 30					-
CTOBER 31					
OVEMBER 30					
ECEMBER 31					
				TOTAL	. \$
17 W.W				AVERAGE	\$
Method of Valuing Invent	ory (Check) - 🔲 Last In Fin	rst Out D First In First Out LEASED EQU	JIPMENT		
TO	VHOM ASED	(Separate Report for Each	ANNUAL	_ TYPE OF _	ORIGINAL
	42ED	·	RENTAL	EQUIPMENT	COST
			\$		\$
	<u></u>			·	
		THE LEADED FOUNDMENT			<u> </u>
ECIFY IF YOU ARE I	HE MANUFACTORER OF	THE LEASED EQUIPMENT			
					
DR ASSESSOR USE ON	LY.				
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			<u>, , , , , , , , , , , , , , , , , , , </u>		
Refore me, the uno	lersigned authority, personall	AFFIDA	WIT		
tho, being duly sworn, de aith, so help him God.	eposes and says that this repo	rt, including the accompanyin			rect return made in goo
	ribed before me this	day of		., 19	
gnature of Officer Admi	nistering Oath		Signature		

ASSESSOR'S COPY

Title

r	NE	 ١E	MI.	TI	۸	1

§7, Act 705, 1976 Regular Session: Forms filed by a taxpayer pursuant to this Act shall be used by the assessor, the governing authority, and Louisian Tax Commission solely for the purpose of administering the provisions of this Act.

Again Citation & Instructions: This report shall be filed with the Assessor of the largh indicated within forty-fine days after receipt, in accordance with Section of Act 100, 1076 Regular Section. Change of Name and/or Address Change of Name and/or Address if Other Than Indicated	PERSONAL PROPERTY TAX R	REPORT-IN	ISURANCE COM	IPANIES 19	
TOTAL STREET NOTE: Premiums on All Types of Insures or Tasable and Mult to Report Order NOTE: Premiums on All Types of Insures or Tasable and Mult to Report Note of Assession USE ORLY TOTAL S IN TOTAL S I			Return To:		
TOTAL STREET NOTE: Premiums on All Types of Insures or Tasable and Mult to Report Order NOTE: Premiums on All Types of Insures or Tasable and Mult to Report Note of Assession USE ORLY TOTAL S IN TOTAL S I			1		
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Motor Vehicle Fire Other Than Auto Find Motor Than Auto Other	Ocean Marine				
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Other Than Fire minand Narigation formado, Etc. fail formatic Leskage flor, Civil Commotion and Explosion Accident feath fauto Lability Lability Other Than Auto Auto Lability Other Than Auto Auto Froperty Damage Lability Other Frisk State Froperty Damage Other Than Auto Auto Froperty Damage Lability Other Frisk State Total Friedlity FOR ASSESSOR USE ONLY FOR ASSESSOR USE ONLY TOTAL \$ 12 MONTHS AVERAGE FRED ASSETS—Ian temized copy from depreciation ledger must be attached. FIXED ASSETS—Ian temized copy from depreciation ledger must be attached. KIND OF PROPERTY AGE ORIGINAL COST DEPRECIATION BOOK VALU Lessehold Improvements Machinery and Equipment Furniture and Fixtures Auto's and Fixtures Auto's and Trucks Other IDescribe) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. (Attach Description) AFFIDAVIT Before me, the undersigned authority, personally came and appeared Web being duly worth, deposes and says that this report, including ancompanying schedules and statements (if any) is a true and correct return made in good so help him God. Sevent to and subscribed before me this day of , 19 Signature of Officer Administering Oalin Signature Signature Figure of Officer Administering Oalin Signature					
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Signature Leakage Signification Signature Leakage Signification Signature Si					
FOR ASSESSOR USE ONLY	Tornado, Etc.				
Rich Civil Commotion and Explosion Accident Health Auto Liability Liability Der Than Auto Auto Property Damage Auto Collision Togerty Damage Other Than Auto Surglary and Theft Pale Class Ficterity Unrety Other Risks (Specify) FOR ASSESSOR USE ONLY FOR ASSESSOR USE ONLY TOTAL \$ 12 MONTHS AVERAGE \$ NOTE: Premiums On All Types of Insurance are Taxable and Must be Reported. FIXED ASSETS—(An itemized copy from depreciation ledger must be attached.) KIND OF PROPERTY AGE ORIGINAL COST DEPRECIATION BOOK VALU Lessehold Improvements Machinery and Equipment Furniture and Fistures Auto's and Trucks Other Describe Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. S — (Attach Description.) AFFIDAVIT Before me, the undersigned authority, personally came and appeared who being duly sworn, deposes and says that this report, including ancompanying schedules and statements (if any) is a true and correct return made in good to help him God. Sworn to and subscribed before me this day of	Hail				L
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Jability Other Than Auto Auto Property Damage Auto Collision Property Damage Other Than Auto Burglary and Theft Plate Glass Fidelity Bursty Morkmen's Compensation Property Seam Boiler Machinery Ther Risks (Specify) FOR ASSESSOR USE ONLY TOTAL \$ 12 MONTHS AVERAGE \$ NOTE: Premiums on All Types of Insurance are Taxable and Must be Reported. FIXED ASSETS—(An itemized copy from depreciation ledger must be attached.) KIND OF PROPERTY AGE ORIGINAL COST DEPRECIATION BOOK VALU Leasehold Improvements Before ms, the quipment Futures and Fixtures Auto's and Trucks Other (Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$ AFFIDAVIT Before me, the undersigned authority, personally came and appearance and statements (if any) is a true and correct return made in good to help ibm God. Sworn to and subscribed before me this day of, 19 Signature of Officer Administering Oath					
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Property Damage Other Than Auto Surgiary and Theft Pales Glass Fidelity Surety Morkmen's Compensation Steam Boiler Machinery Other Risks (Specify) FOR ASSESSOR USE ONLY TOTAL \$ 12 MONTHS AVERAGE \$ NOTE: Premiums On All Types of Insurance are Taxable and Must be Reported. FIXED ASSETS—(An itemized copy from depreciation ledger must be attached.) KIND OF PROPERTY AGE ORIGINAL COST DEPRECIATION BOOK VALU Lessehold Improvements Machinery and Equipment Furniture and Fixtures Auto's and Trucks Other (Description) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. (Attach Description.) AFFIDAVIT Before me, the undersigned authority, personally came and appeared. who being duty sworn, deposes and says that this report, including accompanying schedules and statements (if any) is a true and correct return made in good so help him God. Sworn to and subscribed before me this	Auto Property Damage				1
Property Damage Other Than Auto Burglary and Theft Plate Glass Fidelity Surety Workmen's Compensation Steam Boiler Machinery Other Risks (Specify) FOR ASSESSOR USE ONLY TOTAL \$ 12 MONTHS AVERAGE \$ NOTE: Premiums On All Types of Insurance are Taxable and Must be Reported. FIXED ASSETS—(An itemized copy from depreciation ledger must be attached.) KIND OF PROPERTY AGE ORIGINAL COST DEPRECIATION BOOK VALU Lessehold Improvements S S \$ S S S S Auto's and Trucks Other (Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$ (Attach Description.) AFFIDAVIT Before me, the understigned authority, personally came and appeared. who being duty sworn, deposes and says that this report, including accompanying schedules and statements (if any) is a true and correct return made in good so help him God. Sworn to and subscribed before me this	Auto Collision				
Burglary and Theft Plate Glass Fidelity Surety Workmen's Compensation Steam Boiler Machinery Other Risks (Specify) FOR ASSESSOR USE ONLY TOTAL \$ 12 MONTHS AVERAGE \$ NOTE: Premiums on All Types of Insurance are Taxable and Must be Reported. FIXED ASSETS—(An itemized copy from depreciation ledger must be attached.) KIND OF PROPERTY AGE ORIGINAL COST DEPRECIATION BOOK VALU Leasehold Improvements Machinery and Equipment Furniture and Fixtures Auto's and Trucks Other (Describe) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$					
Plate Glass Fidelity Surety Workmen's Compensation Steam Boiler Machinery Other Risks (Specify) FOR ASSESSOR USE ONLY TOTAL \$ 12 MONTHS AVERAGE \$ NOTE; Premiums On All Types of Insurance are Taxable and Must be Reported. FIXED ASSETS—(An itemized copy from depreciation ledger must be attached.) KIND OF PROPERTY AGE ORIGINAL COST DEPRECIATION BOOK VALU \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ Leasehold Improvements Machinery and Equipment Fouriture and Fixtures Auto's and Trucks Other (Describe) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$					
Fidelity Surety Warkmen's Compensation Steam Boiler Machinery Other Risks (Specify) FOR ASSESSOR USE ONLY TOTAL \$ 12 MONTHS AVERAGE \$ NOTE: Premiums on All Types of Insurance are Taxable and Must be Reported. FIXEO ASSETS—(An itemized copy from depreciation ledger must be attached.) KIND OF PROPERTY AGE ORIGINAL COST DEPRECIATION BOOK VALU \$ \$ \$ Leasehold Improvements Machinery and Equipment Furniture and Fixtures Auto's and Trucks Other (Describe) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$					
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Notes Boiler Machinery Other Risks (Specify) FOR ASSESSOR USE ONLY TOTAL \$ 12 MONTHS AVERAGE \$ NOTE: Premiums on All Types of Insurance are Taxable and Must be Reported. FIXED ASSETS—(An itemized copy from depreciation ledger must be attached.) KIND OF PROPERTY AGE ORIGINAL COST DEPRECIATION BOOK VALU \$ \$ Leasehold Improvements Machinery and Equipment Furniture and Fixtures Auto's and Trucks Other (Describe) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$ \$ (Attach Description.) AFFIDAVIT Before me, the undersigned authority, personally came and appeared who being duly sworn, deposes and says that this report, including ancompanying schedules and statements (if any) is a true and correct return made in good so help him God. Sworn to and subscribed before me this day of , 19 Signature Signature	Fidelity				ļ
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Machinery Other Risks (Specify) FOR ASSESSOR USE ONLY TOTAL \$ 12 MONTHS AVERAGE \$ NOTE: Premiums On All Types of Insurance are Taxable and Must be Reported. FIXED ASSETS—(An itemized copy from depreciation ledger must be attached.) KIND OF PROPERTY AGE ORIGINAL COST DEPRECIATION BOOK VALU \$ \$ Leasehold Improvements Machinery and Equipment Furniture and Fixtures Auto's and Trucks Other (Describe) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$ (Attach Description.) AFFIDAVIT Before me, the undersigned authority, personally came and appeared who being duly sworn, deposes and says that this report, including arcompanying schedules and statements (if any) is a true and correct return made in good so help him God. Sworn to and subscribed before me this day of , 19 Signature of Officer Administering Oath	Norkmen's Compensation				
POT ASSESSOR USE ONLY TOTAL \$ 12 MONTHS AVERAGE \$ NOTE: Premiums On All Types of Insurance are Taxable and Must be Reported. FIXED ASSETS—(An itemized copy from depreciation ledger must be attached.) KIND OF PROPERTY AGE ORIGINAL COST DEPRECIATION BOOK VALU Leasehold Improvements Machinery and Equipment Furniture and Fixtures Auto's and Trucks Other (Describe) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$	Steam Boiler				
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Leasehold Improvements Machinery and Equipment Furniture and Fixtures Auto's and Trucks Other(Describe) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$	KIND OF PROPERTY	AGE	URIGINAL COST		
Machinery and Equipment Furniture and Fixtures Auto's and Trucks Other(Describe) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$		\$		\$	\$
Furniture and Fixtures Auto's and Trucks Other (Describe) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$	Leasehold Improvements	LT			L
Furniture and Fixtures Auto's and Trucks Other (Describe) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$	Machinery and Equipment				
Auto's and Trucks Other(Describe) Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$		 - - - - - - - - - -			
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Cost and Description of Fully Depreciated Assets Still in Use and Not Included in Above. \$		 -		 	
\$	Other (Desc(IDE)			L	L
\$	Cost and Description of Fully Depreciated Assets Still in Use	e and Not Inclu	ded in Above.		
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Sworn to and subscribed before me this	wing being dury sworn, deposes and says that this report, including acco so help him God.	outberrying scrie	Geres and statements (yr ia u muc and contect	
Signature of Officer Administering Oath Signature					
Signature of Officer Administering Oath Signature	Sworn to and subscribed before me this day of				
Title Title	Signature of Officer Administering Oath		Signature		
Title Title					
11110	Title		Title		
	* co.*		1		

CONFIDENTIAL	§7, Act 705, 1976 Reg	ular Session:	Forms filed b	by a taxpayer		REPORTING BASIS
	pursuant to this Act sha authority, and Louisiana	tax Commis	y the assessor, sion solely for	the governing		Calendar
	administering the provision	ons of this Act	t.			Fiscal
DEDSO	NAL PROPERTY T	AY REPO	RT_INDIIS	TRIAL AND TA	X EXEMPT PROPER	TV 10
LAT 9 PERSO	WAL PROPERTY 17	AX NEI O	III IIIDOC	Return To:	X EXEMPT PROFER	11 19
Legal Citation & Instru Parish indicated within 4 of Act 705, 1976 Regu	ctions: This report shall b forty-five days after rece lar Session.	e filed with ipt, in accord	the Assessor of dance with Sec	f the stion		
Name and Mailing Addres	s			Location of Prope	erty	
				Owner		
				Kind of Business		
				St 4 N		1-2:
				Change of Name a	and/or Address if Other Than	Indicated.
			Jse Attachment			
	MERCHA		ATERIALS	SUPPLIES (COSTS PE		SUPPLIES
JANUARY 1, 19		\$		\$	\$	\$
JULY 1, 19						
DECEMBER 31, 19						
	TOTAL	\$		s	s	\$
	AVERAGE	\$		\$	\$	\$
Method of Valuing Invent	ory (Check) Last In Fir	rst Out⊡ Fir	st In First Out	Other (Specify)		
		TS (An item		depreciation ledger mu		
Kir	D OF PROPERTY		AGE	ORIGINAL COST	DEPRECIATION	BOOK VALUE
Leasehold Improvements				\$	\$	\$
Machinery and Equipmen	· · · · · · · · · · · · · · · · · · ·		+			
Furniture and Fixtures						
Auto's and Trucks			1			
Other (Describe)						
Cost and descripti	on of fully depreciated asse	ets still in use (Attach De		d in above.		
LEASED, LOANED OR	RENTED EQUIPMENT, FL	JRNITURE, I	ETC.			
Did you have it	vous possession on lenus	n. 1st sa bos			rniture, vending machines, et	c.?
	w or attach schedule, showi					C.F LL YES LL NO
, 03, 13, 50.0	, o, attaur serialare, show.	ng description	ii on ans proper	ty and hame and address	S OT GWINETS.	
NAME AN	ID ADDRESS		DES	CRIPTION OF PROPER	RTY	YEARLY RENTAL
		1				
						
Zemarks:						
Remarks:						

Remarks:

CONSIGNED MERCHANDISE

From Whom Consigned

Address

Cost
\$

From Whom Consigned

From Whom Consigned

Cost
\$

From Whom Consigned

Address

Cost
\$

From Whom Consigned

From Whom Consigned

Address

Cost
\$

From Whom Consigned

AFFIDAVIT

Signature of Officer Administering Oath

ASSESSOR'S COPY

STOCK PRODUCTS

	KIND			NUMBER FEET		VALUE PER M	то	TAL	
umber on Yard-Pine, Long	Leaf				\$		\$		
umber on Yard-Pine, Short	Leaf								
umber on Yard-Cypress									
umber on Yard-Oak									
umber on Yard-Ash									
umber on Yard-Gum									
il Other Hardwoods									
Other Products									
	,	TOTA	L		\$		\$		
NOTE: Only person Equipment :	s, firms or corporation having and Furniture & Fixtures on P	ten year tax age 1.	exem	otions complete the following	ing. If no	exemptions, enter Bu	ildings, Mach	inery &	
			В	JILDINGS					
				ORIGINAL COST		DEPRECIATION		BOOK VALUE	
Total Investment					\$	\$		\$	
Total 10 Year Ex			\$						
Total Taxable Pro	operty	\$		\$			\$		
							,		
CONTRACT NO. AMOUNT AC				CONTRACT NO.	Амо		OUNT		
	\$				\$				
	<u> </u>		L		\perp				
		MACH	INERY	AND EQUIPMENT					
			Ī -	ORIGINAL COST		DEPRECIATION	вос	K VALUE	
Total Investment			\$		\$		\$		
Total 10 Year Ex	emptions		\$						
Total Taxable Pr	operty		\$		\$		\$		
CONTRACT NO.	AMOUNT	AGE	1	CONTRACT NO.		AMOUN	NT	AGE	
	\$				\$				
	T								
			 	·					
	+		1						
			 -						
	 		+-						
		FURI	NITUR	E AND FIXTURES					
			Γ	ORIGINAL COST		DEPRECIATION	ВО	K VALUE	
Total Investment			\$		\$		s		
Total 10 Year Ex			s		7				
Total Taxable Property					\$		s		
Total Taxable Property CONTRACT NO. AMOUNT AGE				CONTRACT NO.	·	AMOUN		AGE	
CONTRACT NO.	\$		+						
CONTRACT NO.					+			+	
CONTRACT NO.	·		1)			1	
CONTRACT NO.	-							- + -	
CONTRACT NO.									
CONTRACT NO.									
CONTRACT NO.									

CONFIDENTIAL

\$7, Act 705, 1976 Regular Session: Forms filed by a taxpayer pursuant to this Act shall be used by the assessor, the governing authority, and Louisiane Tax Commission solely for the purpose of administering the provisions of this Act.

REPORTING BAS	ıs
Calendar	
Fiscal	

LAT 10	PERSON	AL PROPE	RTY 1	TAX REPO	RT-A	AUTO	ОМОВ	ILE D	EALER	SNEW	AND USED	19	
								Return To:					
Legal Citation & Instructions: This report shall be filed with the Assessor of the Parish indicated within forty-five days after receipt, in accordance with Section 4 of Act 705, 1976 Regular Session.							f the ction						
Name and Mailin	g Address		-					Location of Property					
							į	Owner					
							ľ						
							G	Change o	f Name and	d/or Addre	ss if Other than	Indicate	ed.
							İ						
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							1						
							1						
							1						
					(i to - A			1. 2.21					
INVENTO	RIES-ACT	UAL COST-(Include [ents if A		<u> </u>				
CALENDAR DA		NEW CA		USERICA			PAIR PA			LIES	TIRES AND T	UBES	GAS, OIL AND GREASE
JANUARY 1			1										I AITO GILLAGE
JANUARY 31													
FEBRUARY 28											L		
MARCH 31											ļ		
APRIL 30		 									 		
MAY 31 JUNE 30		 									 		
JULY 31											 		
AUGUST 31			-								 		
SEPTEMBER 30)										 		
OCTOBER 31													
NOVEMBER 30													
DECEMBER 31											ļ		
TOTAL			}										
AVERAG	E					_					1		
Adamba at at Malusia		. 🗆		□ - :			(6				L		
Method of Valui								(VIII)	==-			==	
FIXED ASSETS	(An itemiz	ed copy from o	depreciat	ion ledger mus	t be att	ached.)						
	KIND	OF PROPERT	Y		A	GE	+	RIGINAL	COST		RECIATION	1_	BOOK VALUE
Leasehold Impro	womants.						\$			\$		\$	
Machinery and E					+-					 		+	
Furniture and Fi					+-		-			-		+-	
Auto's and Truck					+					 		+	
Other (Describe)					-							1 -	
Cost a	nd Descripti	on of Fully De	preciated	Assets Still in	Use an	d Not I	Included	in Abov		1			
\$				(Attack									
LEASED, LOAN	IED OR RE	NTED EQUIP	MENT. F	URNITURE.	ETC.								
		possession on J tach schedule,									nachines, etc?	☐ YE	s □no.
	004E 011E	ADDRESS						Tion					
N	AME AND	HUDKE99					ESCRIP	TION O	F PROPER	1 Y		+- <u>`</u>	EARLY RENTAL
				+								+	
												†	
												1	
		Ž.	e e										
						AFF	IDAVIT	Г					
Before me who, being duly		igned authority ses and says th					rn, made	e in good	faith, so h	elp him G	od.		
Sworn to and sub				day of						, 19			
Signature of Offi							s	ignature					
Title							T	itle					
							1						

ASSESSOR'S COPY

^	ON	7FM	JT1	Δı

§7, Act 705, 1976 Regular Session: Forms filed by a taxpayer pursuant to this Act shall be used by the assessor, the governing authority, and Louisiana Tax Commission solely for the purpose of administering the provisions of this Act.

PE	RSONAL	PROPERTY TA	X REPO			RAFT	19		
ithin forty-five	days after re	be filed with the Accept, in accordance	Assessor of with Sec	the	rn To:				
Address				Char	nge of Nar	ne and/or i	Address	if Other than Indicated.	
		(I)es	Attachma	nts if Need	ded)				
NAME OF	VESSEL		REMA	INING		LENGTH	AND	LOCATION JAN. 1, 19	STATE
		EQUIP. & ACCS.	- ·		BOIL	BREA		PARISH OR DOCKING PT.	
USE OR SERVICE	HORSE-	FUEL	NO. OF	TYPE OF	SELF-PR BAF	OPELLED	ļ	FOR OFFICE USE ONLY	
		1		BARGE	AFR	DR NO	\$	ASSESSED VALUE	
NAME OF	F VESSEL	COST INCL. EQUIP. & ACCS.	REMA	INING UE	S YEAR LENGTH BUILT BREAD		H AND	LOCATION JAN. 1, 19 PARISH OR DOCKING PT.	STATE
USE OR SERVICE	HORSE- POWER	FUEL USED	NO. OF SCREWS	TYPE OF BARGE	SELF-PR BAI YES (OPELLED RGE, OR NO	s	FOR OFFICE USE ONLY ASSESSED VALUE	
NAME O	F VESSEL	COST INCL. EQUIP. & ACCS.	REMA	INING	YEAR BUILT	LENGT! BREA	1 AND	LOCATION JAN. 1, 19 PARISH OR DOCKING PT	STATE
			ļ	,	ļ Ļ	L	T `	<u></u>	<u> </u>
USE OR SERVICE	HORSE- POWER	FUEL USED	NO. OF SCREWS	OF BARGE	SELF-PR BAI YES (RGE, OR NO		ASSESSED VALUE	
	<u> </u>	<u> </u>	<u> </u>				\$		
NAME OF	F VESSEL	COST INCL. EQUIP. & ACCS.	REMA VAI	INING LUE	YEAR BUILT	LENGTI BREA	AND DTH	LOCATION JAN. 1, 19. PARISH OR DOCKING PT.	STATE
USE OR SERVICE	HORSE-	FUEL	NO. OF	TYPE	SELF-PR BA	OPELLED RGE.		FOR OFFICE USE ONLY	J
				BARGE	725	SK NO	\$	ASSESSED VALUE	
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§7, Act 705, 1976 Regular Session: Forms filed by a taxpayer pursuant to this Act shall be used by the assessor, the governing authority, and Louisian Tax Commission solely for the purpose of administering the provisions of this Act.

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Notices of Intent

NOTICE OF INTENT

Office of the Governor Division of Administration Purchasing Section

The Office of the Governor, Division of Administration, Purchasing Section, proposes to amend Section 1, Page IV, number 16, of its Purchasing Rules and Regulations to eliminate the required submission of duplicate copies of bid proposals, requests for quotations, and term contract proposals. The full text of the new language being proposed follows:

16. One Copy Required. One copy of bid proposal and request for quotation and contract proposal is mailed out unless otherwise specified. Only one copy of bid proposal, quotation, and contract proposal on prescribed forms will be required.

Interested persons may submit written comments through December 6, 1976, to:

Paul A. Hayes, Jr.
Assistant to the Commissioner
P. O. Box 44095
Baton Rouge, Louisiana 70804

Charles E. Roemer, II
Commissioner of Administration

NOTICE OF INTENT

Board of Trustees for Colleges and Universities

In accordance with the laws of the State of Louisiana and with reference to the provisions of Title 30 of the Louisiana Revised Statutes of 1950 as amended, a public hearing will be held in the Mineral Board Hearing Room, State Land and Natural Resources Building, Baton Rouge, Louisiana, beginning at 10:00 a.m. on December 10, 1976.

Under the authority of Article VIII, Section 6, of the 1974 Louisiana Constitution, the Board will, at such hearing, consider amendments to:

A. Part VI, Financial and Leave Policies and Procedures, and specifically:

- 1. Section 6.6B. Activity, Registration and Tuition Fees.
- B. Part VII, Faculty and Staff Personnel Policies and Procedures, and specifically:
 - 1. Section 7.13C, Summer Session Salaries.
 - 2. Section 7.16, Emeritus Titles, (addition).

The Board of Trustees for State Colleges and Universities shall accept written comments until 5:00 p.m., Monday, December 6, 1976, at the following address:

Board of Trustees for State Colleges and Universities Suite 1412, One American Place Baton Rouge, Louisiana 70825

The public is made aware of the proposed policies and procedures in compliance with R.S. 49:951-968.

All interested persons will be afforded reasonable opportunity to submit data, views, comments, or arguments at the regular December Board meeting.

Bill Junkin
Executive Director

NOTICE OF INTENT

Licensing Board for Contractors

The State Licensing Board for Contractors will meet December 14, 1976, for the purpose of amending its Rule No. 4 to provide for a maximum licensing fee of three hundred dollars. The meeting will be held in the Board's offices at 9181 Interline Avenue, Suite 100, Baton Rouge, Louisiana 70809, and will begin at 1:00 p.m. Interested persons may submit written comments to the above address through December 13, 1976.

Emery L. Villar Executive Director

NOTICE OF INTENT

Dairy Stabilization Board

Notice is hereby given that the Louisiana Dairy Stabilization Board will hold a public hearing at 10:00

a.m. on January 11, 1977, and each succeeding day as is necessary, in the Acadian Room, Bellemont Hotel, 7370 Airline Highway, Baton Rouge, Louisiana for the purpose of:

- Considering the adoption of a rule or regulation under the authority granted in R.S. 40:931.8 pertaining to the requiring of deposits on milk cases.
- 2. Considering the adoption of a rule or regulation under the authority granted in R.S. 40:931.8 prohibiting the purchasing of dairy products from an unlicensed person or entity.
- 3. Considering the adoption of a rule or regulation under the authority granted in R.S. 40:931.8 prohibiting any licensee from aiding and abeting anyone, or conspiring with anyone, in the violation of any part of R.S. 40:931 et seq. or the rules of the Dairy Stabilization Board, or the proposed violation thereof.
- 4. Considering the adoption of a rule or regulation under the authority granted in R.S. 40:931.8 for the regulation or prohibition of back door delivery and to consider the impact of this delivery system on competition.
- 5. Considering the adoption of a rule or regulation under the authority granted in R.S. 40:931.8 for the regulation of dock delivery and to consider the impact of this delivery system on competition.
- 6. Considering the adoption of a rule or regulation under the authority granted in R.S. 40:931.8 concerning the regulation or prohibition of combination deliveries and to consider the impact of this delivery system on competition.
- Considering the adoption of a rule or regulation under the authority granted in R.S. 40:931.8 setting up a system of price reporting on all dairy products.
- 8. Considering the adoption of a rule or regulation under the authority granted in R.S. 40:931.8 for the licensing of wholesale grocers or grocery cooperatives as distributors and to consider the impact of this delivery system on competition.

All interested persons will be afforded a reasonable opportunity to submit data, views or arguments, orally or in writing and to participate fully in accordance with

the rules and regulations of the Board and the Louisiana Administrative Procedures Act (R.S. 40:951 et seq.).

Jesse H. Cutrer, Jr. Director

NOTICE OF INTENT

Board of Elementary and Secondary Education

Notice is hereby given that the State Board of Elementary and Secondary Education intends to adopt at a meeting to convene at 10:00 a.m. December 16, 1976, the following policies, procedures and regulations. Public notification made herein indicates no final approval.

- (a) Recommendations for clarification of the language "prior experience" as it applies to salary determination to include a year by year basis.
- (b) Restricted certification (nonclassroom) for speech therapists.

The State Board of Elementary and Secondary Education will accept written comments until 5:00 p.m., December 6, 1976, at the following address:

State Board of Elementary and Secondary Education P. O. Box 44064 Baton Rouge, Louisiana 70804

The public is made aware of the consideration of the above rule changes in compliance with R.S. 49:951, et seq.

All interested parties will be afforded reasonable opportunity to submit data, views, comments, or arguments at the regular December Board meeting.

Earl Ingram Director

NOTICE OF INTENT

Forestry Commission Tax Commission

The Louisiana Forestry Commission will hold its annual joint meeting with the Tax Commission on

December 13, 1976, for the purpose of determining the current average stumpage market value of timber and pulpwood for severance tax computations for 1977.

The meeting will be held in Baton Rouge at the Forestry Commission headquarters, 5150 Florida Boulevard at 10:00 a.m. Interested parties will be afforded reasonable opportunity to present views and comments at the meeting. Written comments may be submitted to:

Louisiana Forestry Commission P. O. Box 1628 Baton Rouge, Louisiana 70821

> James E. Mixon State Forester

C. Gordon Johnson Chairman, Tax Commission

NOTICE OF INTENT

Department of Health and Human Resources Exceptional Children's Act

The Department of Health and Human Resources, Office of the Exceptional Children's Act, proposes to adopt rules and regulations governing the administration of the Exceptional Children's Act. The authority to make these rules is granted to the agency under R.S. 40:2121 et seq., as amended. The rules are enacted pursuant to the requirements of the Administrative Procedures Act of Louisiana, as amended (R.S. 49:951 et seq.)

Interested persons may submit written comments until 1:30 p.m., December 6, 1976 to the following address:

Exceptional Children's Act State Office Building, Suite 1214 150 North Riverside Mall Baton Rouge, Louisiana 70801

Proposed Rules Governing the Administration of the Exceptional Children's Act

The following rules and regulations governing the administration of the Exceptional Children's Act (ECA) are under consideration by the Department of Health and Human Resources under the authority granted to the agency to make such rules by R.S. 40:2125. The Exceptional Children's Act was created for the purpose of providing financial assistance to parents of an

exceptional child for a portion of the costs of private care. The rules and regulations which follow contain conditions of eligibility for this assistance.

Definition of an Exceptional Child

For the purpose of these rules, an exceptional child is defined as any child whose physical, mental, or neurological condition so deviates from the normal that he cannot, without special therapy, training, education, or protective care, satisfactorily participate in community living.

This definition shall include the following types of children:

- Those whose condition so deviates from the normal as to be such a severe handicap that their needs cannot be met by community resources. Special classes within the public school system shall be deemed to be community resources.
- Those whose handicapping condition could be treated through community resources but for whom the appropriate resource is not available.
- 3. Those whose handicapping condition could be treated through community resources but whose unique family situation prevents them from remaining in the home.

Eligibility for Assistance

The applicant must have resided in Louisiana for at least one year at the time of making application for aid, or must have been born within one year immediately preceding the application for aid if the parent, or guardian, or near relative (as defined in the Social Security Act) with whom the child is living has resided in Louisiana for one year immediately preceding the birth of the child. This residency requirement may be waived whenever an applicant has been awarded assistance under the terms of an agreement with another state.

The applicant is eligible for assistance from birth through the age of twenty-five. However, such assistance may be continued or initiated past age twenty-five if residential care is necessary to the physical and/or emotional well-being of the person. Such necessity must be certified by a Department of Health and Human Resources-approved evaluation team as defined elsewhere in the regulations.

Only costs approved by ECA for each particular child shall be paid by the State.

Assistance may be continued or initiated past age twenty-five if one or both parents or guardians of such person has reached the age of sixty-two years, and if the need to the physical and/or emotional well-being of the person is certified by Department of Health and Human Resources-approved evaluation team.

Eligibility for assistance shall be determined by the following sliding scale established by the Department of Health and Human Resources, which has as its bases the total taxable income and numbers of persons dependent on that income as reported for Federal tax purposes for the preceding year, with the single exception noted below.

The portion of the cost of the care which will be paid by the State will only be provided as a supplement to all other available funding sources, including the basic parent or guardian support, Social Security, Veteran's Administration, private insurance, State Board of Health, State Department of Education (special education and/or vocational rehabilitation), and the Office of Family Services.

In those instances where funding sources other than the parent's support are applied to the cost of care of the child, the amount of these funds actually applied to the cost of care for the child in a facility shall not be included in a determination of total taxable income for purposes of these rules.

In the event the child has a separate income and the parents are in necessitous circumstances, the contribution of the parent may be waived.

A child is eligible for financial assitance to attend a private facility, either residential or day care, only when a State-owned and operated facility appropriate to the needs of the child does not exist, or space therein is not available, or where the documented costs of that child attending the private facility are shown to be less than the costs of the same care in a State-owned or operated facility.

However, the private facility which the child attends must be certified under the standards which have been adopted by this agency in order for the child to be eligible for assistance.

Should placement in an appropriate State-owned or operated facility more geographically accessible to the parents become possible, the child must be transferred

to such facility unless the cost for the care of that child in the State facility is higher than the cost of the same care in the private facility. If the parent refuses to transfer the child, financial assistance shall be terminated. Should the agency determine that a placement is no longer appropriate, the parents must comply with recommendations by the agency to remain eligible for assistance.

No child may be considered for assistance until there has been submitted to the agency a current diagnostic study certifying the special needs of the child, prepared by licensed practitioners approved by the Department of Health and Human Resources in appropriate disciplines, or by an appropriate State agency. The parents must also furnish the agency the results of a recent, diagnostic physical examination of the child. To be eligible for assistance, the parents must agree to place the child only in the type of facility recommended by the evaluation team. If placement is possible in a less expensive facility which meets all the needs of the child and is located in a similar or more proximate geographic location, the parents will only be paid the amount the State would pay if the child were placed in this less expensive facility, should they choose to place the child in a more expensive facility. Placement must be attempted at the appropriate type of facility which is most geographically accessible to the family. Assistance will be given to a child placed outside Louisiana only when it is documented that an appropriate placement in Louisiana is not available.

When a parent wishes to place the child in a private facility, contending that the cost of services provided to the child at that facility would be less than the cost of the same services which would be provided to the child at an appropriate State-owned or operated facility, this fact must be determined before any payment is approved by ECA for private placement.

To ensure the orderly administration of the ECA program, the parents or guardian of an exceptional child shall assign their rights to receive the State assistance to the ECA program, which will then disburse these funds directly to the facility. The sum disbursed shall be cost-related, using a formula based on actual cost of care provided. This assignment of rights will be a condition of eligibility for State assistance through the ECA program.

Evaluation Team

In those cases where an appropriate State agency has not prepared a diagnostic study certifying the special needs of the child, this diagnostic study may be provided by a team approved by the Department of Health and Human Resources. This evaluation team shall be composed of the following professionals who shall be duly licensed or certified in their respective professions: a social worker, psychologist, speech and hearing consultant, and an educational consultant. Professional consultation with persons in other disciplines shall be sought when deemed appropriate by the agency.

Diagnostic studies are to be provided by those other than staff, consultants, or persons with a pecuniary interest in a private facility utilized by the agency.

Diagnostic Study

In the formulation of the diagnostic study the following factors must be considered: the results of tests, the child's personal attributes, the situation of the child's family, the ability of the family to furnish a home environment that will permit the child to take advantage of community resources and programs, the child's developmental history and his performance in a variety of settings, and any other factors relevant to determining a placement and program that is suited to the needs of that particular child.

The treatment recommended must be planned to afford the child a reasonable chance to acquire and maintain those life skills that enable him to cope as effectively as his own capacities permit with the demands of his own person and of his environment, and to raise the level of his physical, mental, and social efficiency.

In preparing the diagnostic study the following certifications must be made:

- 1. The extent and nature of the child's handicapping condition.
- 2. The probability that the child will benefit from, or respond to, special services.
- 3. The particular special services required by the child's handicapping condition, including provisions for educational services consistent with the child's abilities and needs taking account his chronological age and the extent of his handicapping condition.
- 4. The particular type of facility which would best meet the needs of the child plus additional recommendations, in order of preference, for alternative types of appropriate treatment, even if this type of facility or treatment is not immediately available.

- 5. The special services required by the child's handicapping condition can only be provided by day hospital treatment or by the unique services available in a particular residential facility, including foster homes and group homes.
- 6. The treatment plan is the least restrictive method which can meet the needs of the child and is formulated to be consistent with the principle that the child shall remain in his home whenever possible, with consideration given to the availability of appropriate community resources near the child's home and to the possibility that the child's needs could be met in the special class within the public school system. If the child is not able to remain in his own home, the evaluation team shall consider the appropriateness of foster home placement, group home placement, or placement in a residential facility. In all cases a child shall be placed as geographically near to his home as possible. The diagnostic study must include the reasons for not selecting a less restrictive type of placement.
- That residential care is necessary to meet the physical or emotional needs of the applicant whenever the applicant is over twenty-five and both parents are under sixty-two years of age.

William H. Stewart, M.D. Secretary, Department of Health and Human Resources

* * * *

SLIDING SCALE OF CONTRIBUTION TO COST OF CARE BY PARENTS

If annual income exceeds \$20,000.00, add \$10.00 per year for each \$100.00 that income exceeds \$20,000.00. If the number of dependents exceeds six (6), deduct \$30.00 per year for each additional dependent.

Tab - 1						NUMBER O	F DEPENDEN	TS ²					
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3,600	96.00	8.00	66.00	5.50									
3,700	100.00	8.33	70.00	5.83									
3,500	104.00	8.66	74.00	6.16									
3,900	108.00	9.00	78.00	6.50	48.00	4.00							
,000	112.60	9.33	82.00	6.83	52.00	4.33							
,100	119.00	9.91	89.00	7.41	59.00	4.91							
,200	126.00	10.50	96.00	8.00	66.00	5.50							
,300	133.00	11.08	103.00	8.58	73.00	6.08							
,400	140.00	11.66	110.00	9.16	80.00	6.66	50.00	4.16					
,500	147.00	12.25	117.00	9.75	87.00	7.25	57.00	4.75					
,600	154.00	12.83	124.00	10.33	94.00	7.83	64.00	5.33					
,700	161.00	13.41	131.00	10.91	101.00	8.41	71.00	5.91					
,800	163.00	14.00	138.00	11.50	108.00	9.00	78.00	6.50	48.00	4.00			
,900	175.00	14.58	145.00	12.08	115.00	9.58	85.00	7.08	55.00	4.58			
,000	182.00	15.16	152.00	12.66	122.00	10.16	92.00	7.66	62.00	5.16			
, 100	189.00	15.75	159.00	13.25	129.00	10.75	99.00	8.25	69.00	5.75			
,200	196.00	16.33	166.00	13.83	136.00	11.33	106,00	8.83	76.00	6.33			
.300	203.00	16.91	173.00	14.41	143.00	11.91	113.00	9.41	83.00	6.91	53.00	4.41	
,400	210.00	17.50	180.00	15.00	150.00	12.50	120.00	10.00	90.00	7.50	60.00	5.00	•
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i, 600	224.00	18.66	194.00	16.16	164.00	13.66	134.00	11.16	104.00	8.66	74.00	6,16	
,700	231.00	19.25	201.00	16.75	171.00	14.25	141.00	11.75	111.00	9.25	81.00	6.75	
5,500	238.00	19.83	208.00	17.33	178.00	14.83	148.00	12.33	118.00	9.83	88.00	7.33	
5, 900	245.00	20.41	215.00	17.91	185.00	15.41	155.00	12.91	125.00	10.41	95.00	7.91	
6,000	252.00	21.00	222.00	18.50	192.00	16.00	162.00	13.50	132.00	11.00	102.00	8.50	

As defined elsewhere in these regulations 1

As defined elsewhere in these regulations 2

Total												
Taxable	2		٠ 3		۷;			5	6		7	
Income ¹	Year	Month	Year	Month	Year	Month	Year	Month	Year	Month	Year	Month
6,100	259.00	21.58	229.00	19.08	199.00	16.58	169.00	14.08	139.00	11.58	109.00	9.08
6,200	266.00	22.16	236.00	19.66	206.00	17.16	176.00	14.66	146.00	12.16	116.00	9.66
6,300	273.00	22.75	243.00	20.25	213.00	17.75	183.00	15.25	153.00	12.75	123.00	10.25
6,400	280.00	23.33	250.00	20.83	220.00	18.33	190.00	15.83	160.00	13.33	130.00	10.83
6,500	287.00	23.91	257.00	21.41	227.00	18.91	197.00	16.41	167.00	13.91	137.00	11.44
6,600	294.00	24.50	264.00	22.00	234.00	19.50	204.00	17.00	174.00	14.50	144.00	12.00
6, 700	301.00	25.08	271.00	22.58	241.00	20.08	211.00	17.58	181.00	15.08	151.00	12.58
6,800	308.00	25.66	278.00	23.16	248.00	20.66	218.00	18.16	188.00	15.66	158.00	13.16
6,9 00	315.00	26.25	285.00	23.75	255.00	21.25	225.00	18.75	195.00	16.25	165.00	13.75
7,000	322.00	26.83	292.00	24.33	262.00	21.83	232.00	19.33	202.00	16.83	172.00	14.33
7,100	331.0 0	27.58	301.00	25.08	271.00	22.58	241.00	20.08	211.00	17.58	181.00	15.08
7,200	340.00	28.33	310.00	25.83	280.00	23.33	250.00	20.83	220.00	18.33	190.00	15.83
7,200	349.00	29.08	319.00	26.58	289.00	24.08	259.00	21.58	229.00	19.08	199.00	16.58
7,400	358.00	29.83	328.00	27.33	298.00	24.83	268.00	22.33	238.00	19.83	208.00	17.33
7, 500	367.00	30.58	337.00	28.08	307.00	25.58	277.00	23.08	247.00	20.58	217.00	18.08
7,600	376.00	31.33	346.00	28.83	316.00	26.33	286.00	23.83	256.00	21.33	226.00	18.83
7 ,700	385.00	32.08	355.00	29.58	325.00	27.08	295.00	24.58	265.00	21.08	235.00	19.58
7,800	394.00	32.83	364.00	30.33	334.00	27.83	304.00	25.33	274.00	22.83	244.00	20.33
7,900	403.00	33.58	373.00	31.08	343.00	28.58	313.00	26.08	283.00	23.58	253.00	21.08
8,000	412.00	34.33	382.00	31.83	352.00	29.33	322.00	26.83	292.00	24.33	262.01	21.83
8,100	421.00	35.08	391.00	32.58	361.00	30.08	331.00	27.58	301.00	25.08	271.00 .	22.58
8,200	430.00	35.83	400.00	33.33	370.00	30.83	340.00	28.33	310.00	25.83	280.00	23.33
8,300	439.00	36.58	409.00	34.08	379.00	31.58	349.00	29.08	319.00	26.58	289.00	24.08
8,400	448.00	37.33	418.00	34.83	388.00	32.33	358.00	29.83	328.00	27.33	298.00	24.83
8,500	457.00	38.08	427.00	35.58	397.00	33.08	367.00	30.58	337.00	28.08	307.00	25.58
8,600	466.00	38.83	436.00	36.33	406.00	33.83	376.00	31.33	346.00	28.83	316.00	26.33
8,700	475.00	39.58	445.00	37.08	415.00	34.58	385.00	32.08	355.00	29.58	325.00	27.08
8,800	484.00	40.33	454.00	3 7.83	424.00	35.33	394.00	32.83	364.00	30.33	334.00	27.83
8,900	493.00	41.08	463.00	38.58	433.00	36.08	403.00	33.58	373.00	31.08	343.00	28.58
9,000	502.00	41.83	472.00	39.33	442.00	36.83	412.00	34.33	382.00	31.83	352.00	29.33
9,100	511.00	42.58	481.00	40.08	451.00	37.58	421.00	35.08	391.00	32.58	361.00	30.08
9,200	520.00	43.33	490.00	40.83	460.00	38.33	430.00	35.83	400.00	33.33	370.00	30.83
9,300	529.00	44.08	499.00	41.58	469.00	39.08	439.00	36. 58	409.00	34.08	379.00	31.58
9,400	538.00	44.83	508.00	42.33	478.00	39.83	448.00	37.33	418.00	34.83	388.00	32.33
9,500	547.00	45.58	517.00	43.08	487.00	40.58	457.00	38.08	427.00	35.58	397.00	33.08
9,600	556.00	46.33	526.00	43.83	496.00	41.33	466.00	38.83	436.00	36.33	406.00	33.83
9,700	565.00	47.08	535.00	44.58	505. 00	42.08	475.00	39.58	445.00	37.08	415.00	34.58
9,800	574.00	47.83	544.00	45.33	514.00	42.83	484.00	40.33	454.00	37.83	424.00	35.33
9,900	583.00	48.58	5 53.00	46.08	523.00	43.58	493.00	41.08	463.00	38.58	433.00	36.08
10,000	592.00	49.33	562.00	46.83	532.00	44.33	502.00	41.83	472.00	39.33	442.00	36.83
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Total			•									
Taxable	2		3		4		5		6	ı	7	
Income	Year	Month	Year	Month	Year	Month	Year	Month	Year	Month	Year	Month
10 100	(01 00	50.00										•
10,100	601.00	50.08	571.00	47.58	541.00	45.08	511.00	42.58	481.00	40.08	451.00	37.58
10,200	610.00	50.83	580.00	48.33	550.00	45.83	520.00	43.33	490.00	40.83	460.00	38.33
10,300	619.00	51.58	589.00	49.08	559.00	46.58	529.00	44.08	499.00	41.58	469.00	39.08
10,400	628.00	52.33	598.00	49.83	568.00	47.33	538.00	44.83	508.00	42.33	478.00	3 9.83
10,500	637,00	53.08	607.00	50.58	577.00	48.08	547.00	45.58	517.00	43.08	487.00	40.58
10,600	646.00	53.83	616.00	51.33	586.00	48.83	556.00	46 .3 3	526.00	43.83	496.00	41.33
10,700	655.00	54.58	625.00	52.08	595.00	49.58	565.00	47.08	535.00	44.58	505.00	42.08
10,800	664.00	55.33	634.00	52.83	604.00	50.33	574.00	47.83	544.00	45.33	514.00	42.83
10,900	673.00	56.08	643.00	53.58	613.00	51.08	583.00	48.58	553.00	46.08	523.00	43.58
11,000	682.00	56.83	652.00	54.33	622.00	51.83	592.00	49.33	562.00	46.83	532.00	44.33
11,100	691.00	57.58	661.00	55.08	631.00	52.58	601.00	50.08	571.00	47.58	541.00	45.08
11,200	700.00	58.33	670.00	55.83	640.00	53.33	610.00	50.83	580.00	48.33	550.00	45.83
11,300	709.00	59.08	679.00	56.58	649.00	54.08	619.00	51.58	589.00	49.08	559.00	46.58
11,400	718.00	59.83	688.00	57.33	658.00	54.83	628.00	52.33	598.00	49.83	568.00	47.33
(1,500	727.00	60.58	697.00	58.08	6 67.00	55.58	637.00	53.08	607.00	50.58	577.00	48.08
11,600	736.00	61.33	706.00	58.83	676.00	56.33	646.00	53.83	616.00	51.33	586.00	48.83
11,700	745.00	62.08	715.00	59.58	685.00	57.08	655.00	54.58	625.00	52.08	595.00	49.58
11,800	754.00	62.83	724.00	60.33	694.00	57.83	664.00	55.33	634.00	52.83	604.00	50.33
11,900	763.00	63.58	733.00	61.08	703.00	58.58	673.00	56.08	643.00	53. 58	613.00	51.08
12,000	772.00	64.33	742.00	61.83	712.00	59.33	682.00	56.83	652.00	54.33	622.00	51.83
12,100	781.00	65.08	751.00	62.58	721.00	60.08	691.00	57.58	661.00	55.08	631.00	5 2.58
12,200	790.00	65.83	760.00	63.33	730.00	60.83	700.00	58.33	670.00	55.83	640.00	53. 33
12,300	799.00	66.58	769.00	64.08	739.00	61.58	709.00	59.08	679.00	56.58	649.00	54.08
12,400	808.00	67.33	778.00	64.83	748.00	62.33	718.00	59.83	688.00	57.33	658.00	54.83
12,500	817.00	68.08	787.00	65.58	757.00	63.08	727.00	60.58	697.00	58.08	667.00	55.58
12,600	826.00	68.83	796.00	66.33	766.00	63.83	736.00	61.33	706.00	58.33	676.00	56. 33
12,700	835.00	69.58	805.00	67.08	775.00	64.58	745.00	62.08	715.00	59.58	685.00	57.0s
12,800	844.00	70.33	814.00	67.83	784.00	65.33	754.00	62.83	724.00	60.33	694.00	57.83
12,900	853.00	71.08	823.00	68.58	793.00	66.08	763.00	63.58	733.00	61.08	703.00	•58.58
13,000	862.00	71.83	832.00	69.33	802.00	66.83	772.00	64.33	742.00	61.83	712.00	59.33
13,100	871.00	72.58	841.00	70.08	811.00	67.58	781.00	65.08	751.00	62.58	721.00	60.08
13,200	880.00	73.33	850.00	70.83	820.00	68.33	790.00	65.83	760.00	63.33	730.00	60.83
13,300	889.00	74.08	859.00	71.58	829.00	69.08	799.00	66.58	769.00	64.08	739.00	61.58
13,400	898.00	74.83	868.00	72.33	838.00	69.83	808.00	67.33	778.00	64.83	748.00	62.33
13,500	907.00	75.58	877.00	73.08	847.00	70.58	817.00	68.08	787.00	65.58	757.00	63.08
13,600	916.00	76.33	886.00	73.83	856.00	71.33	826.00	68.83	796.00	66.33	766.00	63.83
13,700	925.00	77.08	895.00	74.58	865.00	72.08	835.00	69.58	805.00	67.08	775.00	64.58
13,800	934.00	77.83	904.00	75.33	874.00	72.83	844.00	70.33	814.00	67.83	784.00	65.33
13,900	943.00	78.58	913.00	76.08	883.00	73.58	853.00	71.08	823.00	68.58	793.00	66.08
14,000	952.00	79.33	922.00	76.83	892.00	74.33	862.00	71.83	832.00	69.33	802.00	66.83
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Total Taxable Income	V	2	3	.	4		5	.	. 6		. 7	
711100000	Year	Month	Year	Month	Year	Month	Year	Month	Year	Month	Year	Month
14,100	961.00	80.08	931.00	77.58	901.00	75.08	871.00	72.58	841.00	70.08	811.00	67.58
14,200	970.00	80.83	940.00	78.33	910.00	75.83	880.00	73.33	850.00	70.83	820.00	68.33
14,300	979.00	81.58	949.00	79.08	919.00	76.58	889.00	74.08	859.00	71.58	829.00	69.08
14,400	988.00	82.33	958.00	79.83	928.00	77.33	898.00	74.83	868.00	72.33	838.00	69.83
14,500	997.00	83.08	967.00	80.58	937.00	78.08	907.00	75.58	877.00	73.08	847.00	70.58
14,600	1,006.00	83.83	976.00	81.33	946.00	78.83	916.00	76.33	886.00	73.83	856.00	71.33
14,700	1,015.00	84.58	985.00	82.08	955.00	79.58	925.00	77.08	895.00	74.58	865.00	72.08
14,800	1,024.00	85.33	994.00	82.83	964.00	80.33	934.00	77.83	904.00	75.33	874.00	72.83
14,900	1,033.00	86.08	1,003.00	83.58	973.00	81.08	943.00	78.58	913.00	76.08	883.00	73.58
15,000	1,042.00	86.83	1,012.00	84.33	982.00	81.83	952.00	79.33	922.00	76.83	892.00	74.33
15,100	1,051.00	87.58	1,021.00	85.08	991.00	82.58	961.00	80.08	931.00	77.58	901.00	75.08
15,200	1,060.00	88.33	1,030.00	85.83	1,000.00	83.33	970.00	80.83	940.00	78.33	910.00	75.83
15,300	1,069.00	89.08	1,039.00	86.58	1,009.00	84.08	979.00	81.58	949.00	79.08	919.00	76.58
15,400	1,078.00	89.83	1,048.00	87.33	1,018.00	84.83	988.00	82.33	958.00	79.83	928.00	77.33
15,500	1,087.00	90.58	1,057.00	88.08	1,027.00	85.58	997.00	83.08	967.00	80.58	937.00	78.08
15,600	1,096.00	91.33	1,066.00	88.83	1,036.00	86.33	1,006.00	83.83	976.00	81.33	946.00	78.83
15,700	1,105.00	92.08	1,075.00	89.58	1,045.00	87.08	1,015.00	84.58	985.00	82.08	955.00	79.58
15,800	1,114.00	92.83	1,084.00	90.33	1,054.00	87.83	1,024.00	85.33	994.00	82.83	964.00	80.33
15,900	1,123.00	93.58	1,093.00	91.08	1,063.00	88.58	1,033.00	86.08	1,003.00	83.58	973.00	81.03
16,000	1,132.00	94.33	1,102.00	91.83	1,072.00	89.33	1,042.00	86.83	1,012.00	84.33	982.00	81.83
16,100	1,141.00	95.08	1,111.00	92.58	1,081.00	90.08	1,051.00	87.58	1,021.00	85.08	991.00	82.58
16,200	1,150.00	95.83	1,120.00	93.33	1,090.00	90.83	1,060.00	88.33	1,030.00		1,000.00	83.33
16,300	1,159.00	96.58	1,129.00	94.08	1,099.00	91.58	1,069.00	89.08	1,039.00		009.00	84.08 84.84
16,400	1,168.00	97.33 98.08	1,138.00	94.83	1,108.00	92.33 93.08	1,078.00 1,087.00	89.83 90.58	1,048.00 1,057.00		l,018.00 l,207.00	85.58
16,500 16,600	1,177.00	98.83	1,147.00 1,156.00	95.58 96.33	1,117.00 1,126.00	93.83	1,096.00	91.33	1,066.00		1,036.00	86.33
16,700	1,195.00	99.58	1,165.00	97.08	1,125.00	94.58	1,105.00	92.08	1,075.00		1,045.00	87.08
16,800	1,204.00	100.33	1,174.00	97.83	1,144.00	95.33	1,114.00	92.83	1,084.00		1,054.00	87.83
16,900	1,213.00	101.08	1,183.00	98.58	1,153.00	96.08	1,123.00	93.58	1,093.00		1,063.00	88.58
17,000	1,222.00	101.83	1,192.00	99.33	1,162.00	96.83	1,132.00	94.33	1,102.00		1,072.00	89.33
17,100	1,231.00	102.58	1,201.00	100.08	1,171.00	97.58	1,141.00	95.08	1,111.00		1,081.00	90.08
17,200	1,240.00	103.33	1,210.00	100.83	1,180.00	98.33	1,150.00	95.83	1,120.00		1,090.00	90.83
17,300	1,249.00	104.08	1,219.00	101.58	1,189.00	99.08	1,159.00	96.58	1,129.00		099.00	91.58
17,400	1,258.00	104.83	1,228.00	102.33	1,198.00	99.83	1,168.00	97.33	1,138.00		1,108.00	92.33
17,500	1,267.00	105.58	1,237.00	103.08	1,207.00	100.58	1,177.00	98.08	1,147.00		1,117.00	93.08
17,600	1,276.00	106.33	1,246.00	103.83	1,216.00	101.33	1,186.00	98.83	1,156.00	96.33	1,126.00	93.83
17,700	1,285.00	107.08	1,255.00	104.58	1,225.00	102.08	1,195.00	99.58	1,165.00	97.08	1,135.00	94.58
17,800	1,294.00	107.83	1,264.00	105.33	1,234.00	102.33	1,204.00	100.33	1,174.00	97.83	1,144.00	95.33
17,900	1,303.00	108.58	1,273.00	106.08	1,243.00	103.58	1,213.00	101.08	1,183.00	98.58	1,153.00	96.08
18,000	1,312.00	109.33	1,282.00	106.83	1,252.00	104.33	1,222.00	101.83	1.192.00	99.33	1,162.00	96.83
	1											

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Total Taxable	2											
Income			3	3	4	•	5		6		7	
	Year	Month	Year	Month	Year	Month	Year	Month	Year	Month	Year	Month
												• ,
18,100	1,321.00	110.08	1,291.00	107.58	1,261.00	105.08	1,231.00	102.58	1,201.00	100.08	1,171.00	97.58
18,200	1,330.00	110.83	1,300.00	108.33	1,270.00	105.83	1,240.00	103.33	1,210.00	100.83	1,180.00	98.33
18,300	1,339.00	111.58	1,309.00	109.08	1,279.00	106.58	1,249.00	104.08	1,219.00	101.58	1,189.00	99,08
18,400	1,348.00	112.33	1,318.00	109.83	1,288.00	107.33	1,258.00	104.83	1,228.00	102.33	1,198.00	99.83
18,500	1,357.00	113.08	1,327.00	110.58	1,297.00	108.08	1,267.00	105.58	1,237.00	103.08	1,207.00	100.58
18,600	1,366.00	113.83	1,336.00	111.33	1,306.00	108.83	1,276.00	106.33	1,246.00	103.83	1,216.00	101.33
18,700	1,375.00	114.58	1,345.00	112.08	1,315.00	109.58	1,285.00	107.08	1,255.00	104.58	1,225.00	102.08
18,800	1,384.00	115.33	1,354.00	112.83	1,324.00	110.33	1,294.00	107.83	1,264.00	105.33	1,234.00	102.83
18,900	1,393.00	116.08	1,363.00	113.58	1,333.00	111.08	1,303.00	108.58	1,273.00	106.08	1,243.00	103.58
19,000	1,402.00	116.83	1,372.00	114.33	1,342.00	111.83	1,312.00	109.33	1,282.00	106.83	1,252.00	104.33
19,100	1,411.00	117.58	1,381.00	115.08	1,351.00	112.58	1,321.00	110.08	1,291.00	107.58	1,261.00	105.08
19,200	1,420.00	118.33	1,390.00	115.83	1,360.00	113.33	1,330.00	110.83	1,300.00	108.33	1,270.00	105.83
19,300	1,429.00	119.08	1,399.00	116.58	1,369.00	114.08	1,339.00	111.58	1,309.00	109.08	1,279.00	106.58
19,400	1,438.00	119.83	1,408.00	117.33	1,378.00	114.83	1,348.00	112.33	1,318.00	109.83	1,288.00	107.33
19,500	1,447.00	120.58	1,417.00	118.08	1,387.00	115.58	1,357.00	113.08	1,327.00	110.58	1,297.00	108.08
19,600	1,456.00	121.33	1,426.00	118.83	1,396.00	116.33	1,366.00	113.83	1,336.00	111.33	1,306.00	108.83
19,700	1,465.00	122.08	1,435.00	119.58	1,405.00	117.08	1,375.00	114.58	1,345.00	112.08	1,315.00	109.58
19,800	1,474.00	122.83	1,444.00	120.33	1,414.00	117.83	1,384.00	115.33	1,354.00	112.83	1,324.00	110.33
19,900	1,483.00	123.58	1,453.00	121.08	1,423.00	118.58	1,393.00	116.08	1,363.00	113.58	1,333.00	111.08
20,000	1,492.00	124.33	1,462.00	121.83	1,432.00	119.33	1,402.00	116.83	1,372.00	114.33	1,342.00	111.83

NOTICE OF INTENT

Department of Health and Human Resources Office of Family Services

The Department of Health and Human Resources, Office of Family Services proposes to adopt revised standards for the minimum licensure of child day care centers.

The licensing authority of the Office of Family Services is established by R.S. 46:1401-1411 and charges the Office of Family Services with the responsibility for developing and publishing standards for the licensing of day care centers.

The proposed revisions are an effort to set forth the minimum requirements a day care center must meet to assure the health and safety of the children receiving day care. The primary objective of the revisions is to clarify the standards in order to make them more compatible with the enabling law and to ensure that application of the standards is uniform statewide.

The proposed amendments are:

- Deletion of program guidelines which specified daily program activities. This will permit a center operator flexibility in developing a daily program of activities.
- 2. Deletion of requirements prerequisite to opening of a day care center.
- 3. Deletion of ethical practices as a part of the licensing standards.
- 4. Decrease of minimum age of child care staff from eighteen years to sixteen years.
- 5. Deletion of absenteeism allowances at the direction of the Department of State Fire Marshal.
- 6. Deletion of the required guidelines which specified the content of the intake interview with the child's parent or guardian.
- Deletion of guidelines for menus. The proposed standards require the director/operator to post weekly menus for meals and snacks.
- 8. Proposed requirement that each center establish and post policy in regards to methods of discipline.

- 9. Proposed requirement that the centers' transportation plan be posted.
- Deletion of the recommended toy and equipment list.

Copies of the proposed standards for minimum licensure of day care centers may be obtained without cost at the following address:

Office of Family Services 333 Laurel Street, Room 830 Baton Rouge, Louisiana 70804

or by contacting the Public Assistance Line at telephone number 1-800-272-9868.

Interested persons may submit written comments through December 6, 1976, to the following address:

Roy E. Westerfield,
Assistant Secretary
Department of Health and
Human Resources
Office of Family Services
P. O. Box 44065
Baton Rouge, Louisiana 70804

A public hearing will be held on December 7, 1976, at 1:00 p.m. in the auditorium of the Louisiana State Library, 760 Riverside Mall, Baton Rouge, Louisiana to permit public input.

William H. Stewart, M.D. Secretary, Department of Health and Human Resources

NOTICE OF INTENT

Department of Health and Human Resources Office of Health Services and Environmental Quality

The Louisiana Department of Health and Human Resources, Office of Health Services and Environmental Quality, proposes to adopt the following amendments to the rules and regulations for chemical test for intoxication which were published in the Louisiana Register, Volume 1, Number 12, December 20, 1975, which rules and regulations pertain to breath, blood, and urine analysis methods and techniques pursuant to R.S. 32:663.

Interested persons may submit written comments to:

Dr. John Bruce
Office of Health Services
and Environmental Quality
P. O. Box 60630
New Orleans, Louisiana 70112

through the close of business on December 6, 1976.

- I. Amend Section 4.B. as published on page 563, column 2 of Volume 1, Number 12, December 20, 1975, Louisiana Register by adding the following subsections:
 - 7. Breath specimens collected for analysis should be substantially in equilibrium with pulmonary arterial blood, with respect to alcohol. That is, it should be essentially alveolar in composition.
 - 8. Procedures for breath control analysis for the indirect determination of the blood alcohol concentration should include the following controls in conjunction with the testing of each subject:
 - A. Continuous observation of the subject for at least fifteen minutes prior to collection of the breath specimen, during which period the subject must not have ingested alcohol, regurgitated or vomited.
 - B. A system blank analysis.
 - C. Analysis of a suitable reference or control sample of known concentration, the result of which analysis must coincide with the predicted value of the reference sample within +0.01 g/dl.
 - 9. Results of analyses of breath for alcohol shall be expressed in terms of percent W/W (grams per deciliter) that is, grams of alcohol per 100 milliliters of blood, rounded downward to the second decimal place; for example 0.237 g/dl found should be reported as 0.23 g/dl or 0.23 percent.
 - 10. The quantity of breath analyzed for its alcohol content shall be established only by direct volumetric measurement, or by collection and analysis of a fixed breath volume at constant known temperature.

- II. Amend Section 10.A.1., page 565, column 1, by deleting the words "(See Exhibit L)" and inserting the words "(See for example Exhibit L);" and amend Section 10.A.2., page 565, column 1, by deleting the words "(See Exhibit M)" and inserting the words "(See for example Exhibit M)." Amend Section 10.B. by deleting the words "(See Exhibit N)" and inserting the words "(See for example Exhibit N)," page 565, column 2.
- III. Amend Section 10, page 565, column 2, by adding paragraph D. following paragraph C. to read as follows:
 - D. 1. Procedures shall include the following controls in conjunction with each batch of samples analyzed:
 - A. A system blank analysis.
 - B. Analysis of a suitable reference or control blood sample of known alcohol content within the range of 0.01 to 0.30 g/dl; the result of which analysis must coincide with the known blood alcohol value of the reference specimen within ±0.01 g/dl if validity is to be assigned to the results for the batch analyzed.
 - 2. Replicate analyses shall be performed in order to minimize the possibility of undetected errors.
 - 3. Results shall be expressed in terms of percent W/V (grams per deciliter) that is, grams of alcohol per 100 milliliters of blood, rounded downward to the second decimal place; for example 0.237 g/dl found shall be reported as 0.23 g/dl or 0.23 percent.
 - 4. Analytical procedures for determining alcohol in blood shall meet the following performance requirements:
 - A. The accuracy and sensitivity of the procedure shall be such as consistently to attain results within ±0.01 g/dl of the known value over the range of 0.00 to 0.30 g/dl in analyses of appropriate reference materials of known ethyl alcohol concentration.

- The precision of the procedure shall be such as consistently to attain a standard deviation not greater than ±0.003 g/dl in replicate analyses.
- C. The blank values yielded by the procedure in analyses of alcoholfree blood specimens consistently shall be not greater than 0.01 g/dl.
- D. The specificity of the procedure shall be adequate and appropriate for the analysis of biological specimens for the determination of the blood alcohol concentration in traffic law enforcement and highway crash investigations:
 - (1) Procedures for the analysis of biological specimens from living subjects shall respond only to ethyl alcohol and the other lower aliphatic alcohols and should not be susceptible to significant unrecognized interference by other substances.

- (2) Procedures for the analysis of postmortem biological specimens shall respond only to ethyl alcohol and shall not be susceptible to significant unrecognized interference by other substances.
- IV. Amend Section 11, page 565, column 2, by deleting the figure "4900" and inserting the figure "4990" in lieu thereof.
- Amend the rules by adding a new Section 12 to read as follows:
 - 12. Because of various problems in the interpretation of the results of analysis of urine for alcohol which cannot be readily overcome in law enforcement practice, urine analysis to determine equivalent alcohol concentration in blood is discouraged. Chemical tests of blood or breath are preferred.
- VI. Amend the rules by deleting Exhibit A on pages 565 and 566 of December 20, 1975, Louisiana Register and inserting the following revised Exhibit

PHOTO-ELECTRIC INTOXIMETER CHECK LIST

Subject Tested		Drivers Licens	se No
Date of Birth	Race	_ SexAmpul Lot N	0
Operator		Date	Time*
Witness		Certification Tag N	0
Arresting Agency		Testing Agency	
Machine Location		Machine No	
	FIRST SECT	ION: CALIBRATION CHECK	
Standard ampul of 0. Button depressed and	needle brought to center by	n case, wiped clean, shaken and pla y means of KNOB K4. 🗆 .	ced in sample well. Scale set at zero.
3. Standard ampul ofampul read:			and placed in sample well. Standard
		392	

SECOND SECTION: PREPARATION OF INSTRUMENT

4.	Temperature in green area (105-110° F or 40.5-43.3° C)
5. 6.	Sampling assembly mounted on vent and valve to Position I With scale set at 0.000 g% and REFERENCE ampul in sample well, button was depressed and needle brought to center by means of KNOB K4 .
7.	Stock ampul gauged, opened, wiped clean and placed in sample well.
8.	Stock ampul read:g% (zero correction; note plus or minus limits: + .010 to010)
9.	New and clean bubbler tube attached and inserted into ampul. New and clean mouthpiece attached to sampling assembly. \square
	THIRD SECTION: SYSTEMS BLANK
10.	Valve to POSITION IV ☐ ; rod down ☐
11.	Ampul read (bubbler partly withdrawn):g% (Final correction). (Note plus or minus limits: +.010 to020)
	FOURTH SECTION: SAMPLE COLLECTION
12. 13. 14.	Shifted sampling assembly to take sample, bubbler tube reinserted, valve to POSITION III \square . Subject under observation 20 minutes and nothing taken by mouth \square . Breath sample was obtained according to operating instructions and the accepted sample met the following requirements A deflated waste bag was used \square . Sequence: waste bag filled \square ; indicator rod rose steadily \square ; rod fully up when valve was turned to POSITION IV \square . (record time in space above, end of line 3*).
	FIFTH SECTION: ALCOHOL DETERMINATION
15. 16.	Rod down \square . Bubbler tube removed and discarded \square . At this point the instrument was flushed by turning valve to POSITION I to fill the cylinder \square ; then to POSITION I to discharge cylinder through sampling assembly \square ; then back to POSITION I to fill cylinder \square ; then to POSITION IV to flush delivery tube \square .
17.	
18.	Scale zero checked with REFERENCE ampul (same as Item 6) . If it has changed, reset with KNOB K4. Re-read the tes ampul 3-5 minutes after Item 15. Second reading of ampulg%.
19.	Power switches off and sampling assembly stored □. Ampul discarded □.
RES	ULTS: Second reading of ampul (Item 18): g%
	Final correction (Item 11):
	BLOOD ALCOHOL CONCENTRATION: g%
	SP 4616 (6/76)

William H. Stewart, M.D. Secretary, Department of Health and Human Resources

NOTICE OF INTENT

Department of Health and Human Resources Office of Hospitals Bureau of Substance Abuse

The Department of Health and Human Resources. Office of Hospitals, Bureau of Substance Abuse, proposes to adopt a standards manual for licensing substance abuse programs, to become effective January 20, 1977. Both a copy and a digest of the proposed manual are available for inspection at the Bureau of Substance Abuse, Room 586 Weber Building, Baton Rouge, Louisiana. Written comments or requests for a public hearing should be submitted to Mr. Cal Bankston, Bureau of Substance Abuse, P. O. Box 44215, Baton Rouge, Louisiana 70804, by December 16, 1976. If requested, a public hearing will be held at 10:30 a.m. Friday, December 17, 1976, in the Mineral Board Hearing Room, State Land and Natural Resources Building, corner of Riverside Mall and North Street, Baton Rouge. The appropriate Federal Register citations for the proposed standards manual are: Vol. 37, No. 242, December 15, 1972, page 26,796; Vol. 40, No. 102, May 27, 1975, pages 23,065-23,066; Vol. 40, No. 127, July 1, 1975, pages 27,802-27,821; Vol. 41, No. 133, July 9, 1976, page 28,263.

> William H. Stewart, M.D. Secretary, Department of Health and Human Resources

NOTICE OF INTENT

Department of Health and Human Resources Licensing and Certification Section

The Department of Health and Human Resources proposes to adopt rules and regulations under the authority granted to the Secretary by R.S. 46:1757. The proposed rules comprise a set of certification standards under which a private facility which cares for handicapped children must be certified in order to be eligible for funding from the Department of Health and Human Resources.

The standards are being enacted pursuant to the requirements of the Administrative Procedures Act of Louisiana, as amended.

Interested persons may submit written comments

until 4:30 p.m., December 6, 1976, to the following address:

Licensing and Certification Section
Department of Health
and Human Resources
P. O. Box 3767
Baton Rouge, Louisiana 70821

Also, all interested persons may attend the public hearing on these proposed standards. The hearing will be held at 1:30 p.m., Monday, December 6, 1976, in the Mineral Board auditorium in the State Land and Natural Resources Building, 625 North 4th Street, Baton Rouge, Louisiana.

Copies of these proposed standards may be obtained by writing to the above address.

William H. Stewart, M.D. Secretary, Department of Health and Human Resources

NOTICE OF INTENT

Commissioner of Insurance

Act 817 of the Louisiana Legislature provides that proof of financial responsibility shall be determined by the Commissioner of Insurance in accordance with regulations enacted under the Administrative Procedures Act of Louisiana. The Commissioner of Insurance adopted Rule 2 effective December 20, 1975, and published in the Louisiana Register of September 20, 1975.

Notice is hereby given to all interested parties that a hearing will be held on December 14, 1976, at the Insurance Building, 950 North Fifth Street, Baton Rouge, Louisiana, in the Conference Room, 7th Floor at 10:00 a.m. The purpose of this hearing will be to amend Rule 2 to provide that in the case of hospitals, nursing homes, clinics, and other self-insured health care providers of this type shall be surenarged on the basis of the rates approved for the Residual Malpractice Insurance Authority.

Written comments should be mailed to:

Commissioner of Insurance P. O. Box 44214 Baton Rouge, Louisiana 70804 Reasonable opportunity for oral comments will be permitted at the hearing.

Sherman A. Bernard Commissioner of Insurance

NOTICE OF INTENT

Board of Parole

This statement is to give public notice of the following intended changes by the Board of Parole concerning the granting or denial of parole:

Section I

The Louisiana Board of Parole uses the following six major criteria in determining whether to grant or deny parole:

- 1. Nature and circumstances of the crime.
- 2. Prior criminal record.
- 3. Institutional adjustment.
- 4. Factors related to the character and personality of the inmate.
- 5. Police, judicial, and community attitudes toward the inmate.
- 6. Parole plan.

Section II

Board policy concerning the ways in which the six major criteria are to be applied in individual cases:

- In evaluating inmates with no, or minor, prior criminal records.
- 2. In evaluating all other inmates.

Interested persons may submit written comments to the Louisiana Board of Parole. Attention: Sybil Fullerton, Chairperson, Post Office Box 44304, Capitol Station, Baton Rouge, Louisiana 70804.

> Sybil Fullerton Chairperson

NOTICE OF INTENT

Real Estate Commission

Pursuant to R.S. 49:951, et seq., notice is hereby given that the Louisiana Real Estate Commission intends to consider at its December 8-9, 1976, meeting adoption

of new and/or revised rules and regulations for the conduct of the real estate business in the State of Louisiana.

Interested persons may present their views, in writing, to the Louisiana Real Estate Commission, P. O. Box 44095, Capitol Station, Baton Rouge, Louisiana 70804 not later than December 5, 1976.

Alvin J. Unick Director

NOTICE OF INTENT

School Employees Retirement System

The Board of Trustees of the Louisiana School Employees Retirement System at its regular January meeting proposes to adopt rules and regulations to administer the provisions of Act 416 of 1976. This Act covers recognition of service between this system and other public retirement systems.

Proposed Rules and Regulations for the Administration of Act 416 of 1976

- This system will recognize only that retirement service credit in those State, municipal and parochial retirement systems domiciled in the State of Louisiana and which were created under the laws of the State of Louisiana or created by the Louisiana legislature for employees covered under these systems.
- 2. Withdrawal of funds from any system voids the reciprocal recognition of service agreement.
- Withdrawal from any system where the recognized service in another system was necessary to make an individual eligible for membership voids the membership of such individual as well as the reciprocal recognition of service agreement.
- 4. Repayment of refunds, and interest thereon, to reestablish service credit must be paid in full to all systems named in the application before the application for reciprocal recognition of service credit will be accepted as a valid application regardless of when submitted.
- 5. Recognition of creditable service for the purpose of this Act does not include recognition or acceptance for any other purpose than those enumerated and specified in Act 416 of 1976 regular session.

- 6. "Lump sum benefit" as used in this Act shall refer to the supplementary allowance provided in R.S. 17:913 C.
- 7. Unless a member designates a different beneficiary at the time of repayment of a refund the last beneficiary designation on file in this agency will be the beneficiary of record for this system.
- 8. Recognized creditable service from other systems and creditable service in this system will be converted to whole years and partial years with partial years expressed as a percentage of a year.
- 9. The service referred to in paragraph F(2) refers only to those systems where the years of service determines the percentage benefit; e.g. after twenty years a person may retire with sixty percent of his best three years, or after twenty-five years a person may retire with seventy-five percent of his best three years, etc. and, therefore, is not applicable to benefits or computations of benefits from this system.

Interested persons may submit written comments until 12:00 noon, January 21, 1977, to:

Louisiana School Employees Retirement System 150 Riverside Mall, Suite 201 Baton Rouge, Louisiana 70801

Edward A. McCormick Secretary-Treasurer

NOTICE OF INTENT

Tax Commission

In accordance with the provisions of Section 953 of Title 49 of the Louisiana Revised Statutes of 1950 notice is hereby given that the Louisiana Tax Commission intends to formally adopt and promulgate manuals, guidelines, rules and regulations pursuant to Act 701 of the Regular Session of 1976 and Sections 3 and 6 of Act 705 of the Regular Session of 1976 dealing with the assessment of property for ad valorem property tax purposes.

On Tuesday, December 7, 1976, commencing at 10:00 a.m., a hearing will be held in House Committee Room 2 located on the ground floor of the State Capitol Building in Baton Rouge, Louisiana, for the purpose of:

- (1) Adopting and promulgating rules and guidelines necessary for the distribution to, and use by, the assessors of the state of the monies appropriated to the Louisiana Tax Commission under Act 701 of the Regular Session of 1976:
- (2) Amending the Louisiana Property Assessment Manual for Assessing Officials, Volume 2—Personal Property as previously adopted by adding thereto an addenda for appraising and assessing Industrial (10 Year Tax Exempt) Property, pursuant to Sections 3 and 6 of Act 705 of the Regular Session of 1976.

Interested persons may also inspect a copy of the proposed manuals, guidelines, rules and regulations, beginning at least fifteen days prior to the scheduled hearing, at the official domicile of the Louisiana Tax Commission in the Capitol Annex in Baton Rouge, Louisiana, and may present data, views or arguments relating thereto in writing at any time prior to 4:15 p.m. on the day before the scheduled hearing. All written matter should be addressed to the Louisiana Tax Commission, Post Office Box 44244, Baton Rouge, Louisaina 70804.

Those desiring to be heard at the hearing will be given a reasonable opportunity to make their presentation.

C. Gordon Johnson Chairman

NOTICE OF INTENT

Department of Wildlife and Fisheries

Notice is hereby given that the Louisiana Department of Wildlife and Fisheries will meet at 10:00 a.m., December 14, 1976, in the Wildlife and Fisheries Building, 400 Royal Street, New Orleans, Louisiana 70130 to discuss a closing date for the current oyster season on State grounds.

Interested persons may submit written comments to the Department of Wildlife and Fisheries at the above address. Reasonable opportunity for oral comment will be permitted at the meeting.

> J. Burton Angelle Secretary, Department of Wildlife and Fisheries

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EO-Executive Order ER-Emergency Rule L-Legislation
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