

1 H. ~~Upon the board's approval of an application, the department, on behalf of~~
2 ~~the board, shall, within three business days, transmit a copy of the approval and~~
3 ~~Exhibit A by mail or electronic mail to each local governmental authority and the~~
4 ~~assessor and the department shall post notice of the board's approval of an~~
5 ~~application on the department's website within three business days of approval, upon~~
6 ~~which date shall begin a notice period of 30 days for the parish governing authority~~
7 ~~(speaking on behalf of the parish and all parish bodies who are located outside the~~
8 ~~boundary of any affected municipality who receive a millage), the school board, any~~
9 ~~applicable municipality (speaking on behalf of the municipality and all municipal~~
10 ~~bodies who receive a millage) and the sheriff to initiate action to approve or reject~~
11 ~~the board's action as provided hereinafter. Each parish in the state shall create a local~~
12 ~~review board to review and provide a recommendation of applications submitted to~~
13 ~~the board for the industrial ad valorem tax exemption program. The local review~~
14 ~~board shall be comprised of the following members:~~

15 1. ~~Within the 30-day notice period, the parish governing authority, the school~~
16 ~~board, or any affected municipality may identify the application on the agenda of a~~
17 ~~public meeting notice and the sheriff may issue a letter approving or denying the~~
18 ~~application, and notice of these actions shall be given to the department within 3~~
19 ~~business days. A local governmental entity that places the application on the agenda~~
20 ~~for a public meeting will have an additional 30 days (for a total of 60 days from the~~
21 ~~start of the notice period) to conduct a public meeting issuing a resolution approving~~
22 ~~or rejecting the board approved application, and notice of the issuance shall be given~~
23 ~~to the department within 3 business days. If a local governmental entity does not~~
24 ~~take action or provide notice as required herein, then the application will be deemed~~
25 ~~approved by each such entity.~~

26 2. ~~Within 60 days of the promulgation of these rules, the local governmental~~
27 ~~entities for each parish (in consultation with the parish assessor and, upon request,~~
28 ~~with guidance from the department), shall make best efforts to develop reasonable~~
29 ~~guidelines for application approval and/or denial and if so desired, penalty guidelines~~
30 ~~for failure to achieve and maintain jobs and/or payroll as required by the exhibit A.~~

- (1) The president of the parish governing authority or the chief elected member of the municipality in which the project is located.
- (2) The sheriff of the parish in which the project is located.
- (3) The president of the parish school board.

Present LAC provides that upon the Board of Commerce and Industry's approval of an application, the Dept. of Economic Development transmits a copy of the application to each local governmental authority and the local tax assessor.

Proposed LAC provides that that upon the Board of Commerce and Industry's approval of an application the Dept. of Economic Development transmits a copy of application to the parish president acting as a liaison to the local review board. The parish president then disburses the application to the other members of the local board.

Present LAC does not require any local governmental authority receiving a millage, the school board, or the sheriff to review a proposed ad valorem tax exemption application; however, failure to review an application after 30 days notice results in automatic approval.

Proposed LAC mandates that the local board shall review all industrial ad valorem tax exemption applications provided by the Board of Commerce and Industry within 60 days of notice from the Board of Commerce and Industry.

Proposed LAC requires the local review board to approve an application by a majority vote in order for an application to be approved.

Present LAC provides that local governmental entities in each parish "shall make best efforts" to develop reasonable guidelines for application approval and or denial.

Proposed LAC mandates that within 30 days of the promulgation of these proposed amended rules, the local review board shall establish guidelines for application approval or denial. Proposed LAC also mandates that the local review board shall post a copy of these rules on the parish governing authority's website within three business days of promulgation.

Proposed LAC also amends Present LAC incorporating the newly created local review board.

(Amends LAC 13:I.503(E)(4) and (H), 513(B), and 529(C); Adds LAC 13:I.503(I) and (J))