

LOUISIANA DEPARTMENT OF WILDLIFE AND FISHERIES



**OFFICE OF FISHERIES
INLAND FISHERIES SECTION**

2018 AQUATIC VEGETATION MANAGEMENT PLAN

KEPLER LAKE

Date Lake Formed - Impounded in 1957 covering 1,841 acres. Lake level raised 1.5' in 1959 to current area of 1,925 acres.

Waterbody Type – Upland reservoir, created from the impoundment of Kepler Creek

Parish – Bienville Parish near the town of Castor

Age and condition of control structure – approximately 61 years old, good condition – operable following 2013-14 renovations

Location of Dam

Kepler Creek Dam is located in Section 2 of Township 15 North, Range 8 West, in Bienville Parish, about 7.5 miles east of Ringold, Louisiana, and is on USGS Quad Map 50-C. The principal spillway crosses the embankment at latitude 32° 18' 58" N and longitude 93° 09' 10 W. From the intersection of LA Highway 154 and US Highway 371 in Ringold, Louisiana, proceed 9.4 miles easterly on LA 154 and turn right/south onto LA Highway 507. Proceed 2.6 miles southerly and turn left onto Kepler Lake Road and then proceed 100 yards easterly and turn right on the north end of the spillway crown.



Water level (MSL) – 176.5 MSL at normal pool stage. Normal seasonal water level fluctuations from approximately 175 MSL to 178 MSL

Surface area – 1,925 acres at normal pool stage, normal water level fluctuations do not greatly alter the surface acreage due to shoreline contour.

Average depth – 8.72 feet at normal pool stage

Watershed ratio – 15.3:1

Drawdown Potential of structure – Maximum drawdown capability 19.5 feet below normal pool stage nearly completely dewater the lake.

Lake Commission – Kepler Creek Recreation and Water Conservation District Commission

Creation / Nomination – The Kepler Creek Recreation and Water Conservation District Commission created by state statute (Appendix A).

Members are appointed by the Bienville Parish Police Jury.

Primary Contacts – Michael Davis, President of The Kepler Creek Recreation and Water Conservation District Commission. 318-245-6426. Mdavis6426@gmail.com
 Rodney Warren – Secretary of the Bienville Parish Police Jury. 318-263-2019

Commissioner Name	Phone #	Term Expires
Michael Davis	318-245-6426	01/01/21
Jeff Austin	318-294-9187	01/01/20
Thomas Swint Sr.	318-505-9395	01/01/20
Gary Bennet	318-470-9103	01/01/21
David Stroud	318-245-2205	01/01/20

Procedure for spillway openings – DOTD is responsible for operation and maintenance of the control structure, spillway and dam. Drawdown requests from the lake commission require LDWF approval prior to DOTD opening the control structure.

Drawdown history of Kepler Lake from 1959 to 2017.

Date Opened	Date Closed	Depth Below Pool	Purpose	Results	Issues
9/18/1959	1/25/1960	7 Feet	Work on dam and spillway; pool level raised 18 inches	Work completed	None known
9/13/1967	12/1/1967	5 Feet	Requested by Bienville Parish Police Jury to “continue their program of water level drawdown”.	Unknown	None known
7/9/1969	Unknown	8 Feet	Work on Dam & Spillway	Work completed	None known
1974	Summer – unknown	Unknown	Unknown – lake drawn down by the Kepler Lake Commission	Unknown	LDWF not consulted on drawdown dates

1975	Unknown	Unknown	Unknown – lake drawn down by the Kepler Lake Commission	Unknown	LDWF not consulted on drawdown dates
9/7/1976	9/1/1977	10 Feet	Recommended by LDWF, Unsure if occurred	Unknown	Insufficient documentation as to whether drawdown took place
Fall 1978	1/1/79	9 Feet	Vegetation Control	Short term control of submerged aquatic vegetation	None known
8/1/1980	1/1/81	9	Vegetation Control	Short term control of submerged aquatic vegetation	None known
Post Labor Day 1982	Unknown	Unknown	Likely vegetation control; gates opened prior to LDWF recommendation.	Short term control of submerged aquatic vegetation	LDWF not consulted on drawdown dates
Post Labor Day 1986	1/1/87	6	Shoreline maintenance at the request of the Bienville Parish Police Jury	Unknown	None known
Unknown month 1990	2/1991	Unknown	Replace wooden bridge at request of the Bienville Parish Police Jury	Bridge replaced	None known
9/19/1994	1/15/95	8 Feet	Aquatic vegetation control and shoreline maintenance	Limited short term control of submerged aquatic vegetation	None known
6/16/1997	1/31/98	8 Feet	Shoreline maintenance at request of Lake Commission	Short term control of submerged aquatic vegetation	None known
9/2/2003	1/27/04	8	Shoreline improvements & erosion control at request of Lake Commission	Short term control of submerged aquatic vegetation	None known
6/15/2006	1/16/07	8	Shoreline maintenance and erosion control at request of Lake Commission. Gates closed two weeks early due to downstream flooding.	Limited short term control of submerged aquatic vegetation	Downstream flooding following heavy rains in January
6/15/2014	12/1/2014	5 Feet until Sept. 15. Lowered to 8 feet until Dec. 1	Shoreline maintenance at request of the Lake Commission with secondary goal of vegetation control and to allow completion of work on dam/spillway	Good. Allowed for GPS marking of boating channels	None

What significant stakeholders use the lake?

Kepler Lake is primarily used by anglers, duck hunters, lake residents, and limited recreational boaters.

What are their needs and concerns?

The primary concern of the majority of user groups is recreational fishing, boating and hunting access. Shoreline residents are one of the largest and most vocal groups and their primary concern is access to the lake from their homes and camps.

What is the history of aquatic vegetation complaints?

Aquatic vegetation complaints have been chronic with only minimal relief following periods of drawdown. Complaints are primarily from property owners above the Parish Rd. 676

Bridge. This area is shallow sloping and has had chronic submerged vegetation problems.

Have there been any controversial issues on the lake?

The primary issue has always been aquatic vegetation problems and the main controversy has been the frequency and timing of drawdowns.

Aquatic Vegetation Status:

LDWF biologist James Seales conducted a vegetation type map survey on Kepler Creek Reservoir on August 24, 2017. The water level was approximately 2 inches above the spillway crest at the time of the survey and the water color was stained.

Kepler Lake has approximately 913 acres (47%) that have some degree of aquatic vegetation coverage. Roughly 446 acres (23%) of this coverage is classified as light coverage and is primarily submerged vegetation. The upper end of the lake is heavily covered with aquatic vegetation, as are the backs of a couple of coves and some shallow flats along the shoreline. Approximately 373 acres (19%) of Kepler Lake has heavy coverage of aquatic vegetation. This was a mix of emergent, submersed and floating vegetation that made these areas inaccessible to normal boat traffic. Giant salvinia (*Salvinia molesta*) was found in all stages in these areas with coverage ranging from solid mats to being interspersed with the other vegetation. Water shield (*Brasenia schreberi*) and fragrant water lily (*Nymphaea odorata*) were prevalent in the back of some of the coves and the upper end of the lake. Creeping water primrose (*Ludwigia repens*), alligator weed (*Alternanthera philoxeroides*), pondweed (*Potamogeton spp.*), southern watergrass (*Luziola fluitans*), and American lotus (*Nelumbo lutea*) were found in a few locations on the lake. Most of the emergent vegetation was found in water less than 3 ft. deep. Occasionally, emergent vegetation was found growing in 5 to 6 ft. of water.

Submersed vegetation was present out to depths of approximately 8 feet on the lower end of the lake and depths of 5 feet on the upper end. The major species were bladderwort (*Utricularia spp.*), variable-leaf milfoil (*Myriophyllum heterophyllum*), muskgrass (*Chara spp.*), naiad (*Najas spp.*), and widgeon grass (*Ruppia maritima*). Hydrilla (*Hydrilla verticillata*) was found occasionally on the lower end of the lake but became less abundant as one moved up the lake and was not observed upstream of the Piney Woods Road Bridge (Bienville Parish Rd. 676) during this survey. No large patches of hydrilla were noted and it was not found topped out in the water column. Hydrilla is estimated to comprise approximately 5% of the submerged vegetation on the lower end of the lake or roughly 18 acres if it were consolidated.

Giant salvinia was found in most of the areas where the vegetation coverage was classified as heavy. Total coverage of giant salvinia on the lake was approximately 150 acres. All stages of the plants were present. The majority of the giant salvinia observed appeared to have been treated with foliar herbicide by contract sprayers who had been on the lake prior to field observations being conducted.

Limitations:

The bottom topography of Kepler Lake is a major factor in the ongoing problem of submerged aquatic vegetation in the lake, and the emergent vegetation extended far from the inhabited shoreline in the area above Parish Road 676. The gradual sloping shoreline and high water clarity provide optimum growing conditions for submersed aquatic vegetation. The lake has a long history of drawdowns with short term success in control of nuisance aquatic vegetation. Six months after the 2007 drawdown, there was approximately 25% coverage of submerged vegetation in the reservoir. This same pattern of rapid regrowth of the submerged and emergent vegetation has been repeated following previous drawdowns. Despite the complete drawdown capability that the control structure on Kepler Lake offers, it is apparent that single-year drawdowns do not offer long term vegetation control on this reservoir.

Generally, 15% - 30% coverage of submerged aquatic vegetation is considered optimum for sport fish production. Vegetation coverage at these levels has proven unacceptable to the Kepler Creek Recreation and Water Conservation District (KCRWCD) and user groups of the lake. Frequent requests for drawdowns are evidence to that statement. At coverage levels of 15% to 30% of submerged aquatic vegetation, access is impeded for nearly all the shoreline property owners, and recreational use of the lake is also affected. In order to maintain access to the inhabited shoreline areas, submerged aquatic vegetation coverage would need to be from 5% to 10%, provided the vegetation is distributed throughout the littoral area of the lake. Emergent vegetation has historically been, and continues to be, a problem near the inhabited and developed shoreline areas of the lake.

Past Control Measures:

Until recently, measures to control submerged vegetation in Kepler Lake have been limited to lake drawdowns. Unfortunately, the drawdowns have not been effective to provide long term control. Foliar herbicide applications to emergent aquatic vegetation along the inhabited shoreline areas have provided some relief to shoreline property owners trying to access the lake from their home or camp.

The Kepler Creek Recreation and Water Conservation District was granted permission to stock 2,000 triploid grass carp (*Ctenopharyngodon idella*) (TGC, 3.6 fish per vegetated acre, 8-10 inches) in the lake. At the time, there were 550 acres of controllable submerged vegetation. The TGC were purchased and stocked in April 2009.

Limited results had been observed from this initial stocking of grass carp. LDWF stocked an additional 1,500 one-year old triploid grass carp in December of 2013.

Since the introduction of giant salvinia into Kepler Lake, foliar herbicide applications by local LDWF crews have been sufficient to keep the plant in check and prevent it from covering large portions of the lake. Following two successive mild winters, salvinia expanded in 2017. LDWF utilized contract applicators on the lake for the first time in 2017 and concentrated the effort to treat large mats in the upper portion of the lake.

A total of 20 applications were made in 2017 and 204 acres of vegetation including giant salvinia (131.75 acres), American lotus, giant cut grass (*Zizaniopsis miliacea*), torpedograss (*Panicum repens*), water lily, and water shield. These applications were made using a mixture

of glyphosate (0.75 gal/acre) and diquat (0.25 gal/acre) with Turbulence (0.25 gal/acre) surfactant or diquat (0.75 gal/acre) and non-ionic surfactant (0.25 gal/acre). Triclopyr was also used to treat patches of lotus at a rate of (0.5 gal/acre).

Recommendations:

Conduct strategic foliar herbicide applications to giant salvinia in accordance with the LDWF Aquatic Herbicide Application Procedures as needed. Diquat (0.75 gal/acre) and a non-ionic surfactant (0.25 gal/acre) will be used from November 1 through March 31. Outside of that time frame, salvinia will be controlled with a mixture of glyphosate (0.75 gal/acre) and diquat (0.25 gal/acre) with Turbulence (or approved equivalent, 0.25 gal/acre) surfactant. Alligator weed will be controlled with imazapyr (0.5 gal/acre) in undeveloped areas and with imazamox (0.5 gal/acre) near homes and developed shorelines.

Aquatic vegetation assessments will be conducted annually to evaluate the efficiency of biological control efforts. If necessary, a supplemental stocking of TGC (5 fish per vegetated acre, 12+ inches in length) should be conducted in winter/spring 2018/2019.

**Kepler Creek Reservoir
Bienville Parish, LA
Vegetation Type Map
2017**

An aquatic vegetation typemap survey was performed on Kepler Creek Reservoir (1,925 acres) in Bienville Parish on August 24 & 25, 2017. The survey was conducted by Inland Fisheries Biologist James Seales. The lake was approximately two inches above pool stage at the time of the survey. The water color ranged from moderately stained on the lower end to heavily stained on the upper end. An algae bloom was present throughout the lake.

Species Present

<u>Common Name</u>	<u>Scientific Name</u>
Alligator-weed	<i>Alternanthera philoxeroides</i>
American lotus	<i>Nelumbo lutea</i>
Baby-tears	<i>Micranthemum umbrosum</i>
Bladderwort	<i>Utricularia</i> spp.
Bulrush	<i>Scirpus</i> spp.
Creeping Water Primrose	<i>Ludwigia repens</i>
Fanwort	<i>Cabomba caroliniana</i>
Fiddleleaf	<i>Hydrolea</i> spp.
Filamentous algae	
Fragrant Water Lilly	<i>Nymphaea odorata</i>
Giant salvinia	<i>Salvinia molesta</i>
Hydrilla	<i>Hydrilla verticillata</i>
Muskgrass	<i>Chara</i> spp.
Naiad	<i>Najas</i> spp.
Pondweed	<i>Potamogeton</i> spp.
Slender Spike Rush	<i>Eleocharis baldwinii</i>
Southern watergrass	<i>Luziola fluitans</i>
Torpedo Grass	<i>Panicum repens</i>
Variable-leaf milfoil	<i>Myriophyllum heterophyllum</i>
Water shield	<i>Brasenia schreberi</i>
Widgeon grass	<i>Ruppia maritima</i>
Wild Taro	<i>Colocasia esculenta</i>

Severity

Kepler Lake has approximately 913 acres that have some degree of aquatic vegetation coverage. This equates to 47% of the lake being inhabited by some type of aquatic vegetation. Roughly 446 acres or 23% of this coverage is classified as light coverage. This consists primarily of submerged vegetation which had very light to sparse coverage. The upper end of the lake is heavily covered with aquatic vegetation as are the backs of a couple of coves and some shallow flats along the shoreline. Approximately 373 acres or 19% of Kepler Lake has heavy coverage of aquatic vegetation. This was a mix of emergent, submersed and floating vegetation that made these areas inaccessible to normal boat traffic. Giant salvinia was found in all stages in these areas with coverage ranging

from solid mats to being interspersed with the other vegetation. The lake had about 5% coverage (94 acres) of aquatic vegetation that is classified as moderate coverage.

Marginal aquatic vegetation was observed along significant areas of the shoreline of the lake. The predominate species was torpedo grass which covered large areas of the shoreline. Clumps of wild taro were widely scattered around the shoreline. Bulrush and blue waterleaf were also found in a few locations.

Watershield and fragrant water lily were prevalent in the back of some of the coves and the upper end of the lake. The density of these plants ranged from widely scattered in some areas to dense coverage in areas of severe infestation. Creeping water primrose, alligator-weed, pondweed, southern watergrass, and American lotus were found in a few locations on the lake. Most of the emergent vegetation was found in the back of the coves and on the upper end of the lake in water less than 3 ft. deep. Occasionally emergent vegetation was found growing in 5 to 6 ft. of water.

Submersed vegetation was present out to depths of approximately 8 feet on the lower end of the lake and depths of 5 feet on the upper end. The major species were bladderwort, variable-leaf milfoil, muskgrass, naiad, and widgeon grass. Hydrilla was found occasionally on the lower end of the lake but became less abundant as one moved up the lake and was not observed upstream of the Piney Woods Road Bridge (Bienville Parish Rd. 676) during this survey. No large patches of hydrilla were noted and it was not found topped out in the water column. Hydrilla is estimated to comprise approximately 5% of the submerged vegetation on the lower end of the lake or roughly 18 acres if it were consolidated.

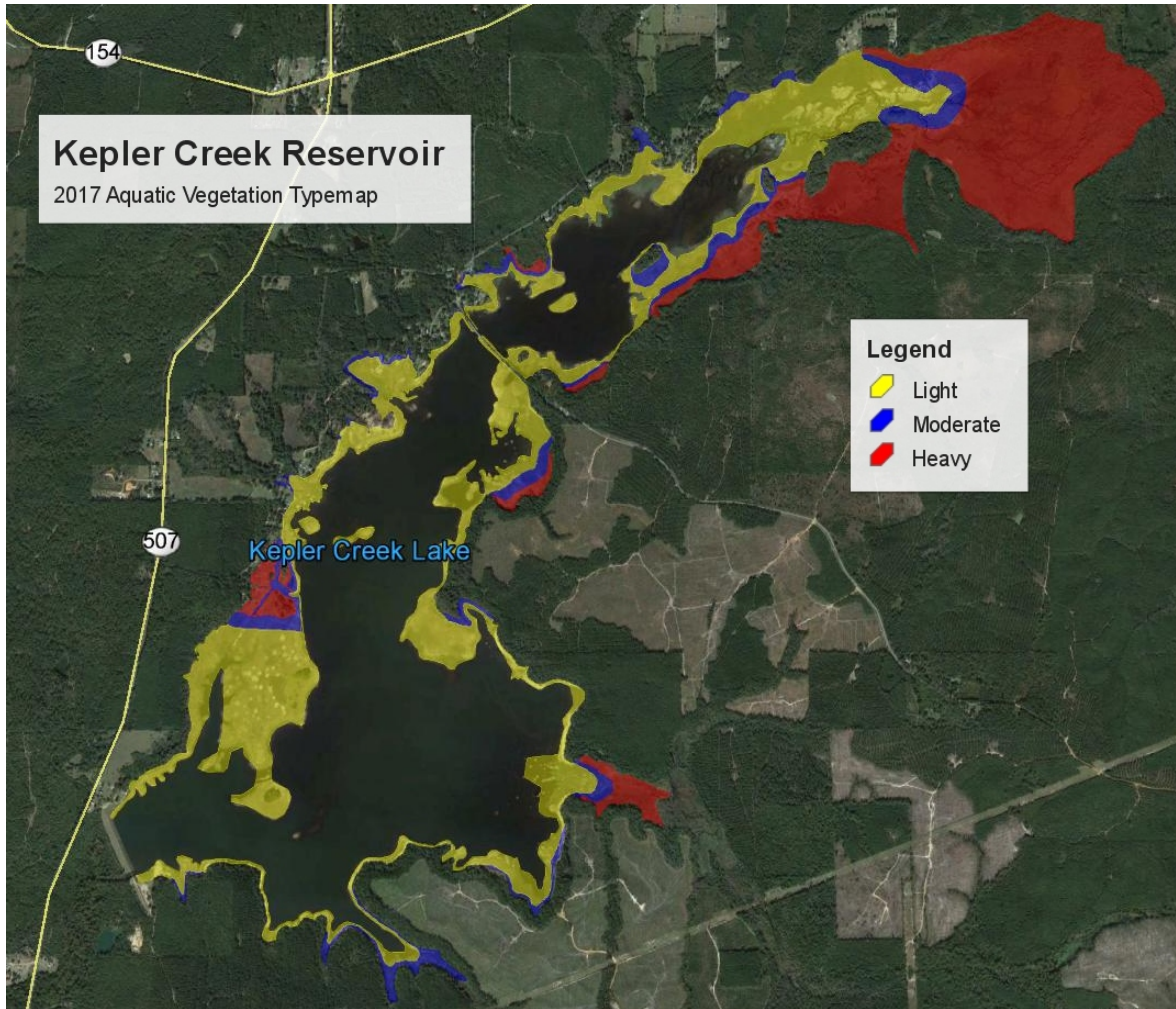
Giant salvinia was found in most of the areas where the vegetation coverage was classified as heavy. Some of these areas contained solid mats of giant salvinia, where in other areas the giant salvinia was interspersed with the emergent and floating vegetation. Some mats and individual plants were found drifting down the lake following heavy rains preceding the field survey. Total coverage of giant salvinia on the lake was approximately 150 acres. All stages of the plants were present. The majority of the giant salvinia observed appeared to have been treated with foliar herbicide by contract sprayers who had been on the lake prior to field observations being conducted.

Discussion

Giant salvinia was discovered on Kepler Creek Reservoir in 2009. Foliar herbicide applications have been ongoing as needed since the plant was discovered. Prior to the type map survey, LDWF had treated 270 acres of aquatic vegetation on Kepler Lake including one large scale contract. The contract spray effort broke up large mats of giant salvinia which were then flushed down the lake following heavy rains.

Kepler Creek Reservoir underwent a drawdown from June 15, 2014 through the end of November 2014. Vegetation coverage was greatly reduced following this drawdown. The coverage of submerged vegetation remains lighter than what is historically observed following a drawdown. It is not certain, but it is likely that the two thousand triploid grass carp which were stocked by the Kepler Creek Recreation and Water Conservation District (KCRWCD) in 2009 and the additional 1,500 triploid grass carp which were stocked by LDWF in 2013 have impacted the return of submerged vegetation in Kepler Lake. Environmental conditions may also have impacted submerged vegetation in Kepler.

During the past two years there has been extremely rainy conditions during the growing season. This may have had an effect on water clarity which in turn impacted the submerged vegetation.



Vegetation type map surveys were conducted annually by the Aquatic Plant Control Section from 1980-1984, then 1988-1995, and 1998-2001. Inland Fisheries Division personnel have conducted typemap surveys in 2009, 2014, 2015, and 2017.

Appendix A

RS 38:3087.31

PART XVII. KEPLER CREEK RECREATION AND WATER CONSERVATION DISTRICT

§3087.31. Creation

There is hereby created a recreation and water conservation district to be known as the "Kepler Creek Recreation and Water Conservation District".

Acts 1995, No. 443, §1, eff. June 17, 1995.

RS 38:3087.33

§3087.33. District as political subdivision and body corporate; purpose and powers

A. The district so created shall be a political subdivision of the state of Louisiana which shall have for its purpose the preservation, promotion, and development of the wealth and natural resources of the district by the conservation of the soil and water of Kepler Creek for agricultural, recreational, commercial, and sanitary purposes and by the regulation of aquatic plant growth.

B. It shall constitute a body corporate in law with all powers, rights, privileges, and immunities of a corporation. It shall have the power to sue and be sued, to buy and sell, to levy taxes, to negotiate and execute contracts, and to incur debts and issue negotiable bonds in payment thereof under and in accordance with existing law. It shall have the authority to acquire by purchase, donation, or otherwise every type and specie of property, including servitudes and rights of use necessary to its purpose, and to lease, build, operate, and maintain any works or machinery designed to accomplish the purposes of the district.

C. It shall have complete control over the supply of fresh water of Kepler Creek which shall be administered for the benefit of the persons residing or owning property within the district, and if it should be for the benefit of the district it shall have the authority to sell such water for irrigation, municipal, and industrial uses both within and outside the district. However, the district shall have no authority to regulate or control any use by any municipality, district, or other person of such water supply which use was being made by such municipality, district, or other person on June 17, 1995, including no authority to charge or collect any fee or charge therefor.

D. The district shall be deemed to be designed to carry out an essential governmental function, and all of the property of the district shall be exempt from state and local sales and use taxation. It shall have the authority to cooperate and contract with the government of the United States or any department or agency thereof and to accept grants and donations of property and money therefrom. It shall have the authority to cooperate with the state of Louisiana or any political subdivision, department, agency, or corporation of the state for the management of the waters of Kepler Creek and the construction, operation, and maintenance of facilities designed to accomplish the purpose

for which the district is created on any basis including the matching of funds and by participating in projects authorized by any federal or state law as it shall see fit.

Acts 1995, No. 443, §1, eff. June 17, 1995.

RS 38:3087.37

§3087.37. Powers of the board

A. In order to accomplish the purposes for which the district is created, the board of commissioners may:

(1) Purchase, acquire by donation, hold, sell, and convey immovable and movable property and execute such contracts as it may deem necessary or convenient to enable it to properly carry out the purposes for which it is created.

(2) Acquire servitudes and rights of use by purchase, by donation, and by assignment for the district or otherwise.

(3) Assist in conserving soil and water and in developing the water resources of the district, provided nothing shall be done to interfere with districts or municipalities previously organized under Louisiana law.

(4) Cooperate with the state Department of Transportation and Development and other state agencies in the maintenance or improvement and the construction of any works or improvements for the control, retention, diversion, or utilization of water; retard runoff of water and soil erosion; construct any ditch, channel improvement, dike, dam, or levee, and repair, improve, and maintain any of said improvements or structures.

(5) Manage and control the water level and growth of aquatic plants in the creek.

(6) Employ and hire secretarial, clerical, and other such personnel as may be necessary in the operation of the business of the district and fix their compensation; employ engineers, attorneys, and other professional personnel as necessary and fix their compensation.

(7) Levy taxes, issue bonds, and incur indebtedness within the limitations prescribed by the constitution and laws of Louisiana, and in the manner prescribed thereby.

(8) Cooperate and contract with persons, firms, associations, partnerships, private corporations, cities of this state, or other public corporations, and with any other local, state, and governmental agencies for the sale or use of any waters impounded by the district.

(9) Grant franchises to telephone, telegraph, cable, and electric power companies and grant franchises for the purposes of laying gas, sewer, electricity, or other utilities to supply the inhabitants or any person or corporation with gas, water, sewerage, and electricity, when such construction is within the district. Nothing contained in this Part shall affect the vested rights of any corporation which pursuant to R.S. 45:781(A), has constructed, and maintains and operates telegraph, telephone, and other lines for the transmission of intelligence prior to June 17, 1995.

(10) Appoint, hire, designate, and empower wardens, rangers, patrols, and such other personnel as may be deemed necessary by the commission for the enforcement of such regulations as may be promulgated and adopted by said commission.

(11) Do and perform any and all things necessary or incidental to the fulfillment of the purposes for which the district is created.

B. The Kepler Creek Recreation and Water Conservation District shall have, with respect to the improvements and maintenance of the district, the advice of the Department of Transportation and Development, and it shall request from time to time the assistance of the department to make such surveys, inspections, and investigations, render such reports, estimates, and recommendations, and furnish such plans and specifications as the board of commissioners of said district may request.

C. The district is hereby authorized to incur debt for any one or more of its lawful purposes, to issue in its name negotiable bonds or certificates of indebtedness evidencing such debt, and to provide for the security and payment thereof as follows:

(1) To issue certificates of indebtedness maturing within one year from date of issuance to evidence money borrowed in anticipation of current revenues for the administration, operation, construction, and maintenance costs and expenses of the district, which certificates shall be payable in principal and interest from any available income, revenues, fees, or taxes pledged to their payment by the district.

(2) To issue bonds substantially in the manner set forth in Article VI of the Constitution of Louisiana, and other authority supplemental thereto, particularly Part III of Chapter 4 of Subtitle II of Title 39 of the Louisiana Revised Statutes of 1950. Such bonds shall be payable from an ad valorem tax on all taxable property in the district sufficient to pay such bonds in principal and interest, when approved by vote of a majority in number of the qualified electors voting on the proposition at an election held for that purpose. Such bonds shall be issued in the manner provided by the law pursuant to which they are being issued and the maximum interest rate for the bonds shall be that prescribed by such law. The bonds shall be issued in such amount or amounts as the board of commissioners shall determine. However, the principal amount of all such bonds outstanding as of the date of the issuance of any new bonds shall never exceed ten percent of the assessed valuation of the taxable property within the district, to be ascertained by the last assessment roll of record in Bienville Parish.

(3) The district shall have additional authority to levy taxes under the provisions of Article VI, Section 32 of the Constitution of Louisiana, for the purpose of improving, operating, and maintaining its facilities, provided any such tax shall first be approved at an election held for said purpose in accordance with the Louisiana Election Code.

(4) The copy of any resolution levying a tax, certified by the secretary of the board of commissioners of said district, shall be transmitted to the tax assessor of Bienville Parish on or before the first of the year in which the tax is to be assessed and collected, and it shall be the duty of the assessor to assess the tax and extend the same upon the tax rolls of the parish. The tax shall be collected by the sheriff and ex officio tax collector of Bienville Parish in the same manner as taxes levied by the parish. Taxes assessed shall constitute the same liens upon the property assessed, shall bear the same penalties, and collection thereof shall be enforced in the same manner and at the same time as parish taxes.

Acts 1995, No. 443, §1, eff. June 17, 1995.